

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling ** | 464,270 | 524,650 | | | | | |
| Beginning Cash Balance *** | (82,889) | (17,270) | (16,741) | (41,663) | (144,628) | (144,628) | (144,628) |
| Revenues | 571,694 | 549,377 | 483,043 | 433,167 | 500,000 | 500,000 | 500,000 |
| Expenditures | 506,075 | 548,848 | 507,965 | 536,132 | 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 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Cash Balance | (17,270) | (16,741) | (41,663) | (144,628) | (144,628) | (144,628) | (144,628) |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | (17,270) | (16,741) | (41,663) | (144,628) | (144,628) | (144,628) | (144,628) |

Additional Information:

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

***Beginning cash balance represents the carryover funding from prior fiscal years as allowed by USDA. This balance represents the amount available for expending in a specific fiscal year in addition to the annual allocation (Appropriation Ceiling) and does not necessarily represent actual cash on hand.

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling ** | 1,021,964 | 1,128,911 | | | | | |
| Beginning Cash Balance *** | (161,875) | (122,234) | (11,887) | (21,650) | (352,815) | (352,815) | (352,815) |
| Revenues | 1,025,683 | 1,364,616 | 1,141,569 | 914,241 | 1,150,000 | 1,150,000 | 1,150,000 |
| Expenditures | 986,042 | 1,254,270 | 1,151,332 | 1,245,406 | 1,150,000 | 1,150,000 | 1,150,000 |
| 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 | (122,234) | (11,887) | (21,650) | (352,815) | (352,815) | (352,815) | (352,815) |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | (122,234) | (11,887) | (21,650) | (352,815) | (352,815) | (352,815) | (352,815) |

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 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling ** | 226,585 | 251,000 | | | | | |
| Beginning Cash Balance *** | (28,079) | (13,331) | (2,628) | (643) | (13,680) | (13,680) | (13,680) |
| Revenues | 245,155 | 272,736 | 267,027 | 284,614 | 275,000 | 275,000 | 275,000 |
| Expenditures | 230,407 | 262,033 | 265,042 | 297,651 | 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 | (13,331) | (2,628) | (643) | (13,680) | (13,680) | (13,680) | (13,680) |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | (13,331) | (2,628) | (643) | (13,680) | (13,680) | (13,680) | (13,680) |

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 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling ** | 1,358 | 2,363 | | | | | |
| Beginning Cash Balance *** | | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenues | 1,358 | 2,363 | 10,147 | 11,334 | 12,000 | 12,000 | 12,000 |
| Expenditures | 1,358 | 2,363 | 10,147 | 11,334 | 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 | | | | |
| Unencumbered Cash Balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Additional Information:

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

***Beginning cash balance represents the carryover funding from prior fiscal years as allowed by USDA. This balance represents the amount available for expending in a specific fiscal year in addition to the annual allocation (Appropriation Ceiling) and does not necessarily represent actual cash on hand.

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling ** | 1,228,310 | 1,378,329 | | | | | |
| Beginning Cash Balance *** | (379,273) | (366,982) | (12,563) | (212,276) | (522,581) | (522,581) | (522,581) |
| Revenues | 1,547,032 | 1,576,864 | 1,218,925 | 1,364,748 | 1,385,000 | 1,385,000 | 1,385,000 |
| Expenditures | 1,534,741 | 1,222,445 | 1,418,638 | 1,675,053 | 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 | (366,982) | (12,563) | (212,276) | (522,581) | (522,581) | (522,581) | (522,581) |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | (366,982) | (12,563) | (212,276) | (522,581) | (522,581) | (522,581) | (522,581) |

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 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling ** | 5,012 | 4,027 | | | | | |
| Beginning Cash Balance *** | 0 | (1,112) | 0 | 0 | 0 | 0 | 0 |
| Revenues | 6,642 | 7,986 | 3,900 | 0 | 0 | 0 | 0 |
| Expenditures | 7,754 | 6,874 | 3,900 | 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 | (1,112) | 0 | 0 | 0 | 0 | 0 | 0 |
| Encumbrances | 0 | 0 | 0 | | | | |
| Unencumbered Cash Balance | (1,112) | 0 | 0 | 0 | 0 | 0 | 0 |

Additional Information:

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

***Beginning cash balance represents the carryover funding from prior fiscal years as allowed by USDA. This balance represents the amount available for expending in a specific fiscal year in addition to the annual allocation (Appropriation Ceiling) and does not necessarily represent actual cash on hand.

Report on Non-General Fund Information
for Submittal to the 2018 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 and academic promise.

Purpose of Proposed Ceiling Adjustment (if applicable):

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

Variances:

FY 2017 decrease in SHEL loans issued due to increase in Perkins loans issued.

| Financial Data | | | | | | | |
|---|----------|----------|----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 500,000 | 550,000 | 550,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| Beginning Cash Balance | 434,676 | 592,439 | 634,701 | 648,699 | 1,259,421 | 1,259,421 | 1,259,421 |
| Revenues | 631,565 | 665,637 | 680,159 | 668,948 | 650,000 | 650,000 | 650,000 |
| Expenditures | 473,802 | 623,375 | 666,160 | 379,878 | 650,000 | 650,000 | 650,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 0 | 0 | 0 | 321,651 | 0 | 0 | 0 |
| Ending Cash Balance | 592,439 | 634,701 | 648,699 | 1,259,421 | 1,259,421 | 1,259,421 | 1,259,421 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 592,439 | 634,701 | 648,699 | 1,259,421 | 1,259,421 | 1,259,421 | 1,259,421 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Commercial Enterprises RF (Architecture -
 Name of Fund: HIDESIGN Community Design Center)
 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:

All revenues are received from the State of Hawaii based on MOU's with the different departments e.g. Dept. of Land and Natural Resources, Dept. of Public Safety, Office of State Planning and the University of Hawaii. MOU's are sent to the University of Hawaii's General Counsel for final review before execution.

Current Program Activities/Allowable Expenses:

Projects for Dept of Land & Natural Resources, Dept of Public Safety, Office of State Planning, and the University of Hawai'i based on MOUs

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | | 0 | 0 | 0 | 36,718 | 36,718 | 36,718 |
| Revenues | | | | 60,500 | 800,000 | 960,000 | 400,000 |
| Expenditures | | | | 23,782 | 800,000 | 960,000 | 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 | 0 | 0 | 36,718 | 36,718 | 36,718 | 36,718 |
| Encumbrances | | | | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 0 | 0 | 0 | 36,718 | 36,718 | 36,718 | 36,718 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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. An agreement was made effective July 1, 2017, to return operations of the H-Zone stores to the Manoa Bookstore. The Ward store was closed in May 2017.

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. Revenues increased in FY 2016 due to the men's and women's basketball teams good performance and selection to the NCAA tournament. Expenses decreased in FY 2017 due to two full time H-Zone employees resigning and not filling their positions. Also, due to the closing of the Ward store in May 2017 and the transfer of operations back to the Manoa Bookstore, less inventory was purchased in FY 2017 than in prior years.

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 1,000,000 | | | | | | |
| Beginning Cash Balance | 0 | (109,967) | (373,034) | (441,674) | (88,106) | (56,106) | (6,106) |
| Revenues | (4,015) | 1,057,475 | 1,168,770 | 1,173,925 | 50,000 | 50,000 | 50,000 |
| Expenditures | 105,952 | 1,320,543 | 1,237,410 | 820,356 | 18,000 | 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 | (109,967) | (373,034) | (441,674) | (88,106) | (56,106) | (6,106) | 43,894 |
| Encumbrances | 364,540 | 69,425 | 38,125 | 2,278 | 0 | 0 | 0 |
| Unencumbered Cash Balance | (474,506) | (442,459) | (479,799) | (90,383) | (56,106) | (6,106) | 43,894 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 and H-Zone stores, previously under the Manoa Athletics Dept. from July 1, 2014 - June 30, 2017.

Source of Revenues:

Revenues are generated through sponsor contributions and exhibitor fees for Conference Center operations.

Revenues are generated from the sales of merchandise for H-Zone operations.

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.

The H-Zone provides emblematic apparel to the general public, supporting UH athletics. Expenses include the cost of merchandise sold, personnel expenses, and other fees related to in-store and online retail operations.

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 FY17 is due to budget constraints campus wide as well as other government agencies, resulting in lower demand for Conference Services. FY15-FY17 also does not include H-Zone, formerly known as Rainbowtique, operations.

| Financial Data | | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 3,000,000 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 |
| Beginning Cash Balance | (960,155) | (1,047,564) | (1,024,902) | (1,226,251) | (1,289,180) | (1,282,533) | (1,275,753) |
| Revenues | 2,423,906 | 1,020,469 | 689,468 | 495,075 | 962,728 | 981,983 | 1,001,622 |
| Expenditures | 2,425,194 | 997,205 | 874,817 | 412,238 | 856,081 | 873,203 | 890,667 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| 3400290 | | | | | (100,000) | (102,000) | (104,040) |
| Net Total Transfers | (86,120) | (602) | (16,000) | (145,767) | (100,000) | (102,000) | (104,040) |
| Ending Cash Balance | (1,047,564) | (1,024,902) | (1,226,251) | (1,289,180) | (1,282,533) | (1,275,753) | (1,268,838) |
| Encumbrances | 279,533 | 256,598 | 39,058 | (8,884) | 50,000 | 50,000 | 50,000 |
| Unencumbered Cash Balance | (1,327,096) | (1,281,500) | (1,265,309) | (1,280,296) | (1,332,533) | (1,325,753) | (1,318,838) |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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:

Revenues and expenditures will fluctuate depending on the level of patent and royalty income earned by the respective projects and related support costs or expenditures that occur with the available of funds.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | | 0 | 81,073 | 84,100 | 113,385 | 104,827 | 112,659 |
| Revenues | | | 158 | 0 | 0 | 0 | 0 |
| Expenditures | | | 35,275 | 30,017 | 40,390 | 0 | 0 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 0 | 81,073 | 38,143 | 59,303 | 31,832 | 7,832 | 7,832 |
| Ending Cash Balance | 0 | 81,073 | 84,100 | 113,385 | 104,827 | 112,659 | 120,491 |
| Encumbrances | | 0 | 0 | 0 | | | |
| Unencumbered Cash Balance | 0 | 81,073 | 84,100 | 113,385 | 104,827 | 112,659 | 120,491 |

Additional Information:

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

Report on Non-General Fund Informationfor Submittal to the 2018 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Commercial Enterprises RF (Division Food Service)
 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.

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):

Variances:

Transfer in is from Student Activities RF fund of the same name. Commercial Enterprise statute was deemed more appropriate for the fund.

| Financial Data | | | | | | | |
|---------------------------|---|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | 8,200,000 | 8,200,000 | 8,200,000 |
| Beginning Cash Balance | | 0 | 0 | 0 | 0 | 8,613,074 | 9,863,074 |
| Revenues | | | | | 10,250,000 | 10,250,000 | 10,250,000 |
| Expenditures | | | | | 9,000,000 | 9,000,000 | 9,000,000 |
| Transfers | List each net transfer in/out/ or projection in/out; list each account number | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 0 | 0 | 0 | 0 | 7,363,074 | 0 | 0 |
| Ending Cash Balance | 0 | 0 | 0 | 0 | 8,613,074 | 9,863,074 | 11,113,074 |
| Encumbrances | | | | | 900,000 | 900,000 | 900,000 |
| Unencumbered Cash Balance | 0 | 0 | 0 | 0 | 7,713,074 | 8,963,074 | 10,213,074 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Commercial Enterprises RF (OSA - Mānoa One Card)
 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: Interest income, purchase of guest ID cards & transaction fee rate established at 5% per transaction in accordance with the Memorandum of Agreement with authorized Campus Cash vendors.

Current Program Activities/Allowable Expenses: Monthly reimbursements to authorized Campus Cash vendors in accordance with Memorandum of Agreements and copier/computer lab sales recorded at Hamilton & Sinclair libraries. Also includes monthly credit card merchant fees.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | | 0 | 0 | 0 | 19,255 | 41,255 | 66,255 |
| Revenues | | | | 7,972 | 8,200 | 8,700 | 9,500 |
| Expenditures | | | | (11,284) | (13,800) | (16,300) | (20,500) |
| 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 | 0 | 0 | 0 | 19,255 | 41,255 | 66,255 | 96,255 |
| Encumbrances | | | | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 0 | 0 | 0 | 19,255 | 41,255 | 66,255 | 96,255 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 5,079,839 | 5,709,839 | 5,709,839 | 5,709,839 | 5,709,839 | 5,709,839 | 5,709,839 |
| Beginning Cash Balance | 4,127,781 | 3,721,970 | 3,063,771 | 2,413,123 | 2,015,043 | 1,815,043 | 1,815,043 |
| Revenues | 4,231,092 | 4,657,229 | 4,490,924 | 4,305,674 | 4,500,000 | 4,700,000 | 4,900,000 |
| Expenditures | 4,636,903 | 5,287,428 | 5,141,571 | 4,703,754 | 4,700,000 | 4,700,000 | 4,800,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 0 | (28,000) | 0 | 0 | 0 | 0 | 0 |
| Ending Cash Balance | 3,721,970 | 3,063,771 | 2,413,123 | 2,015,043 | 1,815,043 | 1,815,043 | 1,915,043 |
| Encumbrances | 823,023 | 1,394,052 | 1,343,490 | 1,342,272 | 1,100,000 | 1,100,000 | 1,100,000 |
| Unencumbered Cash Balance | 2,898,947 | 1,669,718 | 1,069,633 | 672,770 | 715,043 | 715,043 | 815,043 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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):

Variances:

Expenditure decrease in FY 2017 due to collective conservative actions in anticipation of declining available resources.

Revenues increase in FY 2017 due to overall increase in IDC generated by sponsored projects as compared to FY 2016.

Revenues decrease in FY 2018: \$4.267M, of which \$3.2M includes assessments against Manoa for Risk Mgt Fund, and cash deficit recovery at VPRI level.

Transfers:

Transfers out in FY 2017 include \$1,924,775 for debt service.

| Financial Data | | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 23,350,727 | 20,531,207 | 19,135,420 | 19,076,332 | 23,288,067 | 23,059,720 | 25,200,507 |
| Revenues | 35,546,189 | 33,134,035 | 30,889,197 | 32,313,813 | 28,047,148 | 30,547,148 | 30,699,883 |
| Expenditures | 36,584,022 | 32,166,296 | 28,401,958 | 26,177,302 | 26,308,189 | 26,439,730 | 26,571,929 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| Biomed Bond Payment | | | | | (1,541,284) | (1,540,555) | (1,541,282) |
| Sinclair Bond Payment | | | | | (426,022) | (426,076) | (425,937) |
| Net Total Transfers | (1,723,210) | (2,363,526) | (2,546,328) | (1,924,775) | (1,967,306) | (1,966,631) | (1,967,219) |
| Ending Cash Balance | 20,589,684 | 19,135,420 | 19,076,332 | 23,288,067 | 23,059,720 | 25,200,507 | 27,361,242 |
| Encumbrances | 2,337,274 | 2,284,137 | 1,561,220 | 3,337,213 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 18,252,410 | 16,851,283 | 17,515,112 | 19,950,854 | 23,059,720 | 25,200,507 | 27,361,242 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

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

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

Intended Purpose:

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

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

Provide primary medical care to university community and promote good health practices.

Allowable expenses are costs incurred to provide these services.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 4,000,000 | 5,000,000 | 5,000,000 | 5,000,000 | 5,000,000 | 5,000,000 | 5,000,000 |
| Beginning Cash Balance | 2,811,966 | 3,621,079 | 4,699,528 | 5,911,499 | 7,232,494 | 7,876,294 | 6,055,509 |
| Revenues | 4,224,477 | 4,617,376 | 4,696,454 | 5,098,880 | 5,500,000 | 5,665,000 | 5,834,950 |
| Expenditures | 3,415,364 | 3,538,926 | 3,484,484 | 3,777,885 | 4,856,200 | 7,485,785 | 6,570,244 |
| 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 | 3,621,079 | 4,699,528 | 5,911,499 | 7,232,494 | 7,876,294 | 6,055,509 | 5,320,215 |
| Encumbrances | 86,789 | 72,647 | 75,064 | 24,045 | 4,117,800 | 1,552,325 | 50,000 |
| Unencumbered Cash Balance | 3,534,290 | 4,626,882 | 5,836,435 | 7,208,449 | 3,758,494 | 4,503,184 | 5,270,215 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 FY17 purchased replacement computers and increased order for diploma covers.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 390,936 | 313,320 | 292,967 | 326,140 | 280,689 | 230,689 | 170,689 |
| Revenues | 364,405 | 357,867 | 363,377 | 334,468 | 350,000 | 350,000 | 350,000 |
| Expenditures | 442,021 | 378,220 | 330,205 | 379,918 | 400,000 | 410,000 | 425,000 |
| 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 | 313,320 | 292,967 | 326,140 | 280,689 | 230,689 | 170,689 | 95,689 |
| Encumbrances | 14,334 | 12,927 | 6,712 | 168 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 298,986 | 280,040 | 319,428 | 280,521 | 230,689 | 170,689 | 95,689 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 requested \$200,000 from the Stadium Endowment fund vs. \$275,000 in FY 2015 and received less in student fees from prior FY.

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

In FY 2017, ASUH requested \$250,000 from the Stadium Endowment fund vs. \$325,000 in FY 2016.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 107,901 | 26,107 | 17,895 | 71,548 | 37,022 | 82,022 | 102,022 |
| Revenues | 311,645 | 383,754 | 431,277 | 352,789 | 425,000 | 400,000 | 400,000 |
| Expenditures | 390,438 | 388,967 | 372,624 | 384,316 | 377,000 | 377,000 | 377,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | (3,000) | (3,000) | (5,000) | (3,000) | (3,000) | (3,000) | (3,000) |
| Ending Cash Balance | 26,107 | 17,895 | 71,548 | 37,022 | 82,022 | 102,022 | 122,022 |
| Encumbrances | 0 | 426 | 12,633 | 27,366 | 28,177 | 20,000 | 20,000 |
| Unencumbered Cash Balance | 26,107 | 17,468 | 58,916 | 9,656 | 53,845 | 82,022 | 102,022 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 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.

In FY 2017, costs decreased for advertising, supplies and postage from prior FY and KTUH spent \$14,000 less for stipends.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 |
| Beginning Cash Balance | 222,157 | 163,900 | 122,043 | 90,316 | 90,241 | 84,441 | 84,441 |
| Revenues | 117,482 | 125,270 | 111,727 | 112,991 | 109,200 | 110,000 | 110,000 |
| Expenditures | 175,739 | 167,127 | 143,454 | 113,066 | 115,000 | 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 | 163,900 | 122,043 | 90,316 | 90,241 | 84,441 | 84,441 | 84,441 |
| Encumbrances | 642 | 50 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 163,258 | 121,993 | 90,316 | 90,241 | 84,441 | 84,441 | 84,441 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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.

In FY 2017, although the mobile app was developed to increase revenue, Ka Leo's printing schedule dropped from once a week to twice a month and could not generate the same amount of revenue for BOP as in the past FY.

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 535,367 | 444,010 | 314,793 | 297,544 | 209,471 | 193,471 | 183,471 |
| Revenues | 755,159 | 695,710 | 603,340 | 513,919 | 492,000 | 490,000 | 490,000 |
| Expenditures | 846,515 | 824,928 | 620,589 | 601,993 | 508,000 | 500,000 | 500,000 |
| 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 | 444,010 | 314,793 | 297,544 | 209,471 | 193,471 | 183,471 | 173,471 |
| Encumbrances | 79,196 | 45,356 | 90,113 | 48,007 | 45,007 | 40,000 | 40,000 |
| Unencumbered Cash Balance | 364,815 | 269,438 | 207,431 | 161,464 | 148,464 | 143,471 | 133,471 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 1,029,000 | 1,029,000 | 1,029,000 | 1,029,000 | 1,029,000 | 1,029,000 | 1,029,000 |
| Beginning Cash Balance | 982,813 | 614,844 | 709,612 | 611,162 | 461,245 | 440,934 | 425,934 |
| Revenues | 558,423 | 540,001 | 560,198 | 524,791 | 505,919 | 505,000 | 505,000 |
| Expenditures | 908,962 | 439,545 | 658,649 | 674,708 | 526,230 | 520,000 | 520,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | (17,430) | (5,688) | 0 | 0 | 0 | 0 | 0 |
| Ending Cash Balance | 614,844 | 709,612 | 611,162 | 461,245 | 440,934 | 425,934 | 410,934 |
| Encumbrances | 12,331 | 9,689 | 33,678 | 1,981 | 2,000 | 2,000 | 2,000 |
| Unencumbered Cash Balance | 602,513 | 699,924 | 577,485 | 459,264 | 438,934 | 423,934 | 408,934 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 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.

In FY 2017, revenue for the One Card Program is reported separately and the number of students enrolled in New Student Orientation also decreased.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 627,146 | 535,826 | 482,131 | 483,294 | 451,450 | 425,680 | 399,910 |
| Revenues | 222,077 | 266,210 | 240,090 | 192,371 | 190,000 | 200,000 | 200,000 |
| Expenditures | 317,626 | 324,136 | 243,156 | 228,445 | 220,000 | 230,000 | 230,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 4,230 | 4,230 | 4,230 | 4,230 | 4,230 | 4,230 | 4,230 |
| Ending Cash Balance | 535,826 | 482,131 | 483,294 | 451,450 | 425,680 | 399,910 | 374,140 |
| Encumbrances | 95,513 | 161,502 | 27,140 | 13,699 | 15,000 | 10,000 | 10,000 |
| Unencumbered Cash Balance | 440,313 | 320,629 | 456,154 | 437,750 | 410,680 | 389,910 | 364,140 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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.

In FY 2017, twelve payments were processed to Sodexo compared to ten payments in FY 2016.

Transfer out is to the Commercial Enterprise RF fund of the same name. Commercial Enterprise statute was deemed more appropriate for the fund.

| Financial Data | | | | | | | |
|---|------------|------------|------------|------------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | 8,200,000 | 8,200,000 | 8,200,000 | | | |
| Beginning Cash Balance | 3,288,209 | 4,432,922 | 5,316,007 | 7,372,094 | 7,363,074 | 0 | 0 |
| Revenues | 11,517,116 | 10,155,962 | 10,126,210 | 10,226,776 | | | |
| Expenditures | 10,332,403 | 9,272,877 | 8,070,123 | 10,235,795 | | | |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | (40,000) | 0 | 0 | 0 | (7,363,074) | 0 | 0 |
| Ending Cash Balance | 4,432,922 | 5,316,007 | 7,372,094 | 7,363,074 | 0 | 0 | 0 |
| Encumbrances | 553,922 | 50 | 1,695,261 | 906,451 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 3,879,000 | 5,315,957 | 5,676,833 | 6,456,623 | 0 | 0 | 0 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 179,300 | 179,300 | 179,300 | 179,300 | 179,300 | 179,300 | 179,300 |
| Beginning Cash Balance | 31,996 | 45,600 | 67,280 | 86,479 | 92,289 | 94,089 | 96,089 |
| Revenues | 118,054 | 112,441 | 106,629 | 101,633 | 98,200 | 98,000 | 98,000 |
| Expenditures | 104,450 | 90,761 | 87,430 | 95,823 | 96,400 | 96,000 | 96,000 |
| 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 | 45,600 | 67,280 | 86,479 | 92,289 | 94,089 | 96,089 | 98,089 |
| Encumbrances | 0 | 0 | 450 | 925 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 45,600 | 67,280 | 86,029 | 91,364 | 94,089 | 96,089 | 98,089 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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. In FY 2017, the SAFC awarded more funding than in the previous fiscal year.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 129,732 | 110,794 | 58,735 | 137,317 | 216,495 | 296,495 | 371,495 |
| Revenues | 142,469 | 138,949 | 133,213 | 128,103 | 115,000 | 120,000 | 120,000 |
| Expenditures | 147,965 | 176,987 | 28,381 | 48,925 | 35,000 | 45,000 | 45,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | (13,443) | (14,020) | (26,250) | 0 | 0 | 0 | 0 |
| Ending Cash Balance | 110,793 | 58,735 | 137,317 | 216,495 | 296,495 | 371,495 | 446,495 |
| Encumbrances | 0 | 1,343 | 2,100 | 2,426 | 2,000 | 2,000 | 2,000 |
| Unencumbered Cash Balance | 110,793 | 57,392 | 135,217 | 214,069 | 294,495 | 369,495 | 444,495 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

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

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

Intended Purpose:

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

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

Source of Revenues:

Mandatory student fees, interest income

Current Program Activities/Allowable Expenses:

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

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

Purpose of Proposed Ceiling Adjustment (if applicable):

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

Variances:

In FY 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.

The expenditures in FY 2017 decreased due to less funding awarded and expended in the areas of services, travel, food, advertising and operating supplies.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 408,200 | 408,200 | 408,200 | 408,200 | 408,200 | 408,200 | 408,200 |
| Beginning Cash Balance | 524,991 | 453,399 | 484,628 | 336,255 | 233,644 | 223,014 | 211,784 |
| Revenues | 430,915 | 418,643 | 404,825 | 394,990 | 350,000 | 350,000 | 350,000 |
| Expenditures | 501,277 | 386,184 | 551,969 | 496,372 | 359,400 | 360,000 | 360,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | (1,230) | (1,230) | (1,230) | (1,230) | (1,230) | (1,230) | (1,230) |
| Ending Cash Balance | 453,399 | 484,628 | 336,255 | 233,644 | 223,014 | 211,784 | 200,554 |
| Encumbrances | 7,659 | 1,164 | 22,189 | 17,494 | 10,000 | 5,000 | 5,000 |
| Unencumbered Cash Balance | 445,740 | 483,464 | 314,066 | 216,150 | 213,014 | 206,784 | 195,554 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

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

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

Intended Purpose:

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

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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

In FY 2017, the cost of the UPASS increased from \$40 to \$50 and expenditures increased relative to the revenue.

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | 1,000,000 | 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 | 307,859 | 297,859 | 287,859 |
| Revenues | 1,220,926 | 1,172,408 | 1,416,421 | 1,634,209 | 1,630,000 | 1,630,000 | 1,630,000 |
| Expenditures | 1,135,770 | 1,183,300 | 1,452,315 | 1,650,780 | 1,640,000 | 1,640,000 | 1,640,000 |
| 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 | 371,215 | 360,324 | 324,430 | 307,859 | 297,859 | 287,859 | 277,859 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 371,215 | 360,324 | 324,430 | 307,859 | 297,859 | 287,859 | 277,859 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 35 | 35 | 35 | 0 | 0 | 0 | 0 |
| Revenues | 0 | 0 | 0 | 0 | | | |
| Expenditures | 0 | 0 | 0 | 0 | | | |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 0 | 0 | (35) | 0 | 0 | 0 | 0 |
| Ending Cash Balance | 35 | 35 | 0 | 0 | 0 | 0 | 0 |
| Encumbrances | 0 | 0 | 0 | 0 | | | |
| Unencumbered Cash Balance | 35 | 35 | 0 | 0 | 0 | 0 | 0 |

Additional Information:

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|--|--|--|--|--|--|--|--|
| 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 2018 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.

FY17-The significant decrease in revenues was due to the decrease in NSE enrollment and recruitment. The NSE Director was on medical leave for the entire fiscal year, therefore enrollment and recruitment efforts were halted. Increase of expenditures was for additional student help hours needed to maintain NSE office while the NSE Director was out on leave.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 24,234 | 25,947 | 18,850 | 19,383 | 8,475 | 11,975 | 15,475 |
| Revenues | 19,663 | 18,513 | 11,593 | 2,064 | 13,500 | 13,500 | 13,500 |
| Expenditures | 17,950 | 25,610 | 11,060 | 12,972 | 10,000 | 10,000 | 10,000 |
| 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 | 25,947 | 18,850 | 19,383 | 8,475 | 11,975 | 15,475 | 18,975 |
| Encumbrances | 0 | 200 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 25,947 | 18,650 | 19,383 | 8,475 | 11,975 | 15,475 | 18,975 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | (510) | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Expenditures | (510) | 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 | 23 | 23 | (23) | (23) | 0 | 0 | 0 |
| Unencumbered Cash Balance | (22) | (23) | 23 | 23 | 0 | 0 | 0 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 expenditure decrease are due to a shift of personnel expenses back to General Funds.

FY18-20 estimated expenditure increase is due decrease in tuition operating and performance funds from OVCAA, therefore operating expenses are to be absorbed by RF

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 331,054 | 310,978 | 301,027 | 297,204 | 451,418 | 320,000 | 224,000 |
| Revenues | 447,258 | 405,727 | 410,593 | 430,288 | 404,000 | 404,000 | 404,000 |
| Expenditures | 467,334 | 415,678 | 414,416 | 276,074 | 535,418 | 500,000 | 500,000 |
| 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 | 310,978 | 301,027 | 297,204 | 451,418 | 320,000 | 224,000 | 128,000 |
| Encumbrances | 1,290 | 2,212 | 937 | 2,603 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 309,688 | 298,815 | 296,267 | 448,815 | 320,000 | 224,000 | 128,000 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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:

FY 2017 variance was due to the departure of 2 Admissions Office Assistants who graduated, but had been employed with the school for the past 4 years. In FY 2018, the Director of Admissions will take a 1 year sabbatical, so we hired 2 part-time employees to manage the Admissions Office for the fiscal year, resulting in greater payroll expenses. We don't expect to continue these positions after the first quarter of FY 2019, when the Director returns.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 24,174 | 23,473 | 3,718 | 2,660 | 18,418 | 1,418 | 2,018 |
| Revenues | 35,241 | 32,837 | 32,424 | 32,442 | 33,000 | 33,000 | 33,000 |
| Expenditures | 35,941 | 52,592 | 33,482 | 16,683 | 50,000 | 32,400 | 33,400 |
| 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 | 23,473 | 3,718 | 2,660 | 18,418 | 1,418 | 2,018 | 1,618 |
| Encumbrances | 75 | 75 | 75 | 75 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 23,398 | 3,643 | 2,585 | 18,343 | 1,418 | 2,018 | 1,618 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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):

Variances:

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.

The variance from FY2016 to FY2017 is due to a decrease in applications to programs and an implementation of waivers directed by the Dean and Assistant Dean for Student Services to the Office of Student Academic Services - Graduate Programs. The decrease in expenditures in FY2017 is due to covering costs with tuition funds with the anticipation of lower revenues in the future years.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 14,394 | 4,228 | 2,647 | 6,436 | 21,380 | 3,880 | 3,880 |
| Revenues | 33,248 | 25,590 | 25,868 | 15,320 | 20,000 | 20,000 | 20,000 |
| Expenditures | 43,414 | 27,171 | 22,080 | 375 | 37,500 | 20,000 | 20,000 |
| 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 | 4,228 | 2,647 | 6,436 | 21,380 | 3,880 | 3,880 | 3,880 |
| Encumbrances | 1,498 | 1,441 | 1,493 | 1,472 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 2,730 | 1,206 | 4,943 | 19,908 | 3,880 | 3,880 | 3,880 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 12,648 | 14,810 | 9,329 | 16,692 | 13,598 | 13,598 | 13,598 |
| Revenues | 62,027 | 64,135 | 54,342 | 47,733 | 50,000 | 50,000 | 50,000 |
| Expenditures | 59,865 | 69,616 | 46,979 | 50,828 | 50,000 | 50,000 | 50,000 |
| 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 | 14,810 | 9,329 | 16,692 | 13,598 | 13,598 | 13,598 | 13,598 |
| Encumbrances | 0 | 256 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 14,810 | 9,073 | 16,692 | 13,598 | 13,598 | 13,598 | 13,598 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | (141) | (141) | (84) | (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 | 57 | 84 | 0 | 0 | 0 | 0 |
| Ending Cash Balance | (141) | (84) | (0) | (0) | (0) | (0) | (0) |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | (141) | (84) | (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 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 0 | 0 | 0 | 2,401 | 8,461 | 14,061 | 19,661 |
| Revenues | | | 2,401 | 6,386 | 6,000 | 6,000 | 6,000 |
| Expenditures | | | 0 | 326 | 400 | 400 | 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 | 0 | 0 | 2,401 | 8,461 | 14,061 | 19,661 | 25,261 |
| Encumbrances | | | 0 | 471 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 0 | 0 | 2,401 | 7,990 | 14,061 | 19,661 | 25,261 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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:

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 98,760 | 103,892 | 110,590 | 117,341 | 124,196 | 131,196 | 138,196 |
| Revenues | 6,988 | 6,698 | 6,751 | 6,855 | 7,000 | 7,000 | 7,000 |
| Expenditures | 1,855 | 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 | 103,892 | 110,590 | 117,341 | 124,196 | 131,196 | 138,196 | 145,196 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 103,892 | 110,590 | 117,341 | 124,196 | 131,196 | 138,196 | 145,196 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 infrastructure support for the Maunakea observatories.

Source of Revenues:

Annual rent due per Operating and Site Development Agreements for telescope facilities on Maunakea.

Current Program Activities/Allowable Expenses:

Supplies, repair and maintenance.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | | 0 | 0 | 0 | 2 | 4 | 6 |
| Revenues | | | | 2 | 2 | 2 | 2 |
| Expenditures | | | | 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 | 2 | 4 | 6 | 8 |
| Encumbrances | | | | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 0 | 0 | 0 | 2 | 4 | 6 | 8 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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.
 FY16-17: 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.
 FY17-18: Increase in expenditures, due to planned facilities equipment purchases.

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 603,406 | 553,575 | 408,796 | 395,249 | 756,173 | 696,173 | 776,173 |
| Revenues | 224,104 | 206,249 | 240,814 | 526,987 | 240,000 | 240,000 | 240,000 |
| Expenditures | 125,935 | 203,028 | 98,361 | 68,632 | 300,000 | 160,000 | 160,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | (148,000) | (148,000) | (156,000) | (97,431) | 0 | 0 | 0 |
| Ending Cash Balance | 553,575 | 408,796 | 395,249 | 756,173 | 696,173 | 776,173 | 856,173 |
| Encumbrances | 298 | 298 | 2,621 | 734 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 553,277 | 408,498 | 392,628 | 755,439 | 696,173 | 776,173 | 856,173 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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:

Variance in revenue due to lease agreement ending mid-fiscal year (March 2018).

| Financial Data | | | | | | | |
|---------------------------|---|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | | 0 | 0 | 41,703 | 45,555 | 0 | 0 |
| Revenues | | | 183,367 | 153,852 | 122,826 | | |
| Expenditures | | | 141,664 | 150,000 | 168,381 | | |
| 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 | 41,703 | 45,555 | 0 | 0 | 0 |
| Encumbrances | | | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 0 | 0 | 41,703 | 45,555 | 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 2018 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

Renumbered from 304A-2161, HRS

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:

Repayments of loans made by borrowers; interest earned to be used for future loans.

Current Program Activities/Allowable Expenses:

Loans made to eligible students.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Revenues based on student loan repayments. Should students meet the loan requirements they are not required to repay the loan.
 In FY17 no student loans were issued; increase in student loan payments.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 14,741 | 9,402 | 6,014 | 9,267 | 19,973 | 10,973 | 1,973 |
| Revenues | 8,661 | 1,212 | 6,902 | 10,706 | 1,000 | 1,000 | 1,000 |
| Expenditures | 14,000 | 4,600 | 3,650 | 0 | 10,000 | 10,000 | 2,973 |
| 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 | 9,402 | 6,014 | 9,267 | 19,973 | 10,973 | 1,973 | (0) |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 9,402 | 6,014 | 9,267 | 19,973 | 10,973 | 1,973 | (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 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 155,989,733 | 182,989,733 | 182,989,733 | 182,989,733 | 182,989,733 | 182,989,733 | 182,989,733 |
| Beginning Cash Balance | 22,740,077 | (1,538,439) | 2,232,069 | (29,939,094) | (33,258,308) | (35,502,956) | (36,533,287) |
| Revenues | 172,472,636 | 181,270,092 | 184,424,739 | 188,662,920 | 182,678,952 | 182,500,000 | 182,500,000 |
| | 159,502,636 | 137,903,695 | 134,450,823 | 135,752,083 | 137,650,000 | 139,600,000 | 141,550,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| Act 236 | | | | | (3,473,308) | (787,031) | 1,791,969 |
| Assessments | | | | | (43,800,292) | (43,143,300) | (43,143,300) |
| Net Total Transfers | (37,236,233) | (39,595,925) | (82,038,276) | (56,230,050) | (47,273,600) | (43,930,331) | (41,351,331) |
| Ending Cash Balance | (1,526,156) | 2,232,032 | (29,832,292) | (33,258,308) | (35,502,956) | (36,533,287) | (36,934,618) |
| Encumbrances | 9,430,387 | 10,630,301 | 9,336,485 | 8,828,504 | 9,000,000 | 9,000,000 | 9,000,000 |
| Unencumbered Cash Balance | (10,956,543) | (8,398,269) | (39,168,777) | (42,086,813) | (44,502,956) | (45,533,287) | (45,934,618) |

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 \$472,697.25. Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 07/01/17) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 21,849,312 | 19,240,116 | 16,504,766 | 15,504,918 | 17,522,663 | 19,862,097 | 21,940,428 |
| Revenues | 12,142,318 | 15,054,248 | 16,066,322 | 16,595,782 | 16,537,853 | 16,537,853 | 16,537,853 |
| Expenditures | 13,211,213 | 15,471,932 | 12,989,625 | 13,094,816 | 13,086,897 | 13,348,000 | 13,615,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| 044-Cash Transfer to offset AR Transfer | | | | 86,752 | | | |
| 012 - Mais Nursing courses 2016 | | | | 8,122 | | | |
| 002-201633 CTAHR Balance Transfer | | | | 5,888 | | | |
| 073 - HIST Tsfr Budget for Vietnam Conf | | | | 2,000 | | | |
| 073 - MUS Tsfr Funds-Vietnamese Musician | | | | 1,000 | | | |
| 044-201633 Coll of Engineering Balance | | | | 944 | | | |
| 044 TO CLEAR DEFICIT IN ACCT 2220482 | | | | (10) | | | |
| 044 TRF DEAN SUMR ADM ACCT TO 201640 OP | | | | (480) | | | |
| 044-Transfer FYE16 Cash Balance | | | | (2,628) | | | |
| 103-Transfer of funds to CSS | | | | (6,000) | | | |
| 001 Transfer of funds | | | | (16,655) | | | |
| 001 Transfer of funds | | | | (26,341) | | | |
| 044-FY17 OER Budget | | | | (135,813) | | | |
| 044-Summer 2017 Scholarship | | | | (1,400,000) | | | |
| Net Total Transfers | (5,474,888) | (2,317,665) | (4,183,348) | (1,483,221) | (1,111,522) | (1,111,522) | (1,111,522) |
| Ending Cash Balance | 15,305,529 | 16,504,766 | 15,398,115 | 17,522,663 | 19,862,097 | 21,940,428 | 23,751,759 |
| Encumbrances | 361,823 | 601,988 | 124,358 | 534,327 | 535,000 | 535,000 | 535,000 |
| Unencumbered Cash Balance | 14,943,707 | 15,902,778 | 15,273,757 | 16,988,336 | 19,327,097 | 21,405,428 | 23,216,759 |

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 \$472,697.25. Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 07/01/17) and before the close of Fiscal Period 12.

**Report on Non-General Fund Information
for Submittal to the 2018 Legislature**

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

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

Intended Purpose:

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

FY13 Revenue variance is due to a Continuing Ed account incorrectly coded as a Summer Session account. Attribute was corrected for FY14. Also, Service Fee revenue was incorrectly recorded as negative revenue, erroneously reducing the FY13 revenue total. Corrections were processed in FY14, resulting in an inflated revenue amount for FY14.
 FY14 Expenditure variance due to incorrect recording of Service Fees as a negative expenditure in FY13, understating the total expenditures for the fiscal year. Corrections were processed in FY14, resulting in an inflated expenditure amount for the fiscal year. There was also an overall increase in expenditures in non-Outreach College departments.
 FY15 Revenue Variance - Variance due to adjustment in account attributes between Summer and CCECS-Credit. Overall increase less than tuition increase due to lower enrollment for AY1415.
 FY15 Expenditure Variance - Total expenditures is the sum total of various departments and variance from FY14 to FY15 is not attributed to a single factor. Some departments had significant increases in expenditure, e.g. Natural Sciences and Arts & Humanities while other departments had significant decreases 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 24,017,206 | 21,556,095 | 21,993,326 | 26,894,120 | 26,043,576 | 25,352,859 | 24,304,859 |
| Revenues | 21,957,747 | 19,633,734 | 21,435,946 | 21,468,660 | 21,462,050 | 21,462,000 | 21,462,000 |
| Expenditures | 23,431,550 | 19,053,818 | 16,300,140 | 16,030,949 | 17,755,308 | 18,110,000 | 18,472,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| 044-FY17 OER Grant (Lynham) | | | | 5,000 | | | |
| 044-FY17 OER Grant (Menchaca) | | | | 5,000 | | | |
| 044-FY17 OER Grant (Griswold) | | | | 4,900 | | | |
| 021 Trf Surplus Balance | | | | 1,339 | | | |
| 044 TRF DEAN SUMR ADM ACCT TO 201640 OP | | | | 480 | | | |
| 044 TRF SURPLUS TO CREDIT ADMIN ACCT | | | | 400 | | | |
| 044-201633 Coll of Engineering Balance | | | | (944) | | | |
| 073 - Trsf Funds to Asia Pac Dance Fest | | | | (1,000) | | | |
| 002-201633 CTAHR Balance Transfer | | | | (5,888) | | | |
| 012 - Mais Nursing courses 2016 | | | | (8,122) | | | |
| 044-Cash Transfer to offset AR Transfer | | | | (86,752) | | | |
| 044-Transfer Funds to Clear Deficit | | | | (560,000) | | | |
| 044-FY17 Admin Support | | | | (2,663,941) | | | |
| 044-Transfer FYE16 Cash Balance | | | | (2,978,728) | | | |
| Net Total Transfers | 2,948,622 | (142,685) | (235,012) | (6,288,256) | (4,397,459) | (4,400,000) | (4,400,000) |
| Ending Cash Balance | 25,492,025 | 21,993,326 | 26,894,120 | 26,043,576 | 25,352,859 | 24,304,859 | 22,894,859 |
| Encumbrances | 101,866 | 102,454 | 129,477 | 177,822 | 177,000 | 177,000 | 177,000 |
| Unencumbered Cash Balance | 25,390,159 | 21,890,872 | 26,764,643 | 25,865,753 | 25,175,859 | 24,127,859 | 22,717,859 |

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 \$472,697.25 Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 07/01/17) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2018 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.

FY17 Expenditure Variance : Mainly due to increase in payroll and cost of lease for off campus office space.

| Financial Data | | | | | | | |
|---|----------|-------------|-------------|-------------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | 2,801,615 | 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) | (152,063) | 142,516 | 142,516 |
| Revenues | | 1,859 | 0 | 0 | 0 | 0 | 0 |
| Expenditures | | 2,366,526 | 2,506,765 | 2,936,917 | 3,102,880 | 3,164,000 | 3,227,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| 044-Transfer FYE16 Cash Balance | | | | 2,522,453 | | | |
| 044-FY17 OER Budget | | | | 135,813 | | | |
| 044-FY17 OER Grant (Griswold) | | | | (4,900) | | | |
| 044-FY17 OER Grant (Menchaca) | | | | (5,000) | | | |
| 044-FY17 OER Grant (Lynham) | | | | (5,000) | | | |
| 044-FY17 Admin Support | | | | 2,663,941 | | | |
| Net Total Transfers | 0 | (2,500) | 2,350,066 | 5,307,307 | 3,397,459 | 3,164,000 | 3,227,000 |
| Ending Cash Balance | 0 | (2,365,754) | (2,522,454) | (152,063) | 142,516 | 142,516 | 142,516 |
| Encumbrances | | 180,500 | 14,531 | 142,516 | 142,516 | 142,516 | 142,516 |
| Unencumbered Cash Balance | 0 | (2,546,254) | (2,536,985) | (294,579) | (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 \$472,697.25 Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 07/01/17) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

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

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

Intended Purpose:

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

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Revenue: The library gave up its internal debit card system in January 2017, making public printing and photocopying cash-type transactions.

Estimated amount for FY2018 should be the new baseline for future revenue.

Expenditures: The photocopier lease expires in FY2019 and we anticipate greatly reducing the number of copiers going forward as the demand has dropped. We will also be changing to a new computerized cataloging system and anticipate tailoring the expenses accordingly.

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 501,477 | 647,277 | 361,971 | 413,370 | 320,779 | 130,901 | 20,901 |
| Revenues | 620,958 | 503,745 | 659,265 | 403,784 | 300,000 | 290,000 | 280,000 |
| Expenditures | 438,034 | 789,051 | 542,300 | 463,662 | 475,000 | 400,000 | 300,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| From 2220682 to ITS | | | | | (14,878) | | |
| Net Total Transfers | (37,124) | (0) | (65,566) | (32,713) | (14,878) | 0 | 0 |
| Ending Cash Balance | 647,277 | 361,971 | 413,370 | 320,779 | 130,901 | 20,901 | 901 |
| Encumbrances | 121,819 | 86,927 | 73,752 | 65,705 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 525,457 | 275,043 | 339,618 | 255,074 | 130,901 | 20,901 | 901 |

Additional Information:

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

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Law School Library Fees and Fines
 Legal Authority: 304A-2155, HRS

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

Intended Purpose:

To defray costs associated with Law Library functions related to the cost of books, microform, reader/printer services and copying costs.

Source of Revenues:

Fees and fines collected from the delinquent return of library reference materials

Current Program Activities/Allowable Expenses:

Expenses related to the collection of library fees and fines.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Beginning Cash Balance | 0 | 0 | 0 | 0 | 36 | 1,143 | 1,143 |
| Revenues | 0 | 0 | 0 | 36 | 1,000 | 1,000 | 1,000 |
| Expenditures | 0 | 0 | 0 | 0 | 12,958 | 1,000 | 1,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 0 | 0 | 0 | 0 | 13,065 | 0 | 0 |
| Ending Cash Balance | 0 | 0 | 0 | 36 | 1,143 | 1,143 | 1,143 |
| Encumbrances | | | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 0 | 0 | 0 | 36 | 1,143 | 1,143 | 1,143 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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, dance production, or musical. 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. In FY 2017, we had to look at doing some things outside of our norm throughout the season due to the impending renovation of Kennedy Theater. This required every production to be planned for and executed in an alternate location or setting, which impacted both our available seats to be sold to audiences and impacted our audience's ability to come to our productions, which ultimately affected our 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 2014 (actual) | FY 2015 (actual) | FY 2016 (actual) | FY 2017 (actual) | FY 2018 (estimated) | FY 2019 (estimated) | FY 2020 (estimated) |
| Appropriation Ceiling | 260,000 | 260,000 | 260,000 | 260,000 | 260,000 | 260,000 | 260,000 |
| Beginning Cash Balance | 209,068 | 191,726 | 252,090 | 238,434 | 212,352 | 131,824 | 160,754 |
| Revenues | 159,849 | 189,326 | 141,138 | 119,825 | 162,194 | 174,930 | 161,500 |
| Expenditures | 177,190 | 128,963 | 154,794 | 145,907 | 242,722 | 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 | 191,726 | 252,090 | 238,434 | 212,352 | 131,824 | 160,754 | 176,254 |
| Encumbrances | 3,957 | 5,035 | 0 | 14,150 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 187,770 | 247,055 | 238,434 | 198,202 | 131,824 | 160,754 | 176,254 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 41,195 | 33,792 | 20,794 | 22,484 | 57,811 | 57,811 | 57,811 |
| Revenues | 169,590 | 170,620 | 146,252 | 210,739 | 175,000 | 175,000 | 175,000 |
| Expenditures | 176,993 | 183,618 | 144,562 | 175,413 | 175,000 | 175,000 | 175,000 |
| 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 | 33,792 | 20,794 | 22,484 | 57,811 | 57,811 | 57,811 | 57,811 |
| Encumbrances | 151 | 2,801 | 396 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 33,641 | 17,993 | 22,088 | 57,811 | 57,811 | 57,811 | 57,811 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

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

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

Intended Purpose:

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

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

Source of Revenues:

Fees collected from students.

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

There are fluctuations in the demand for HELP programs year to year and although the program Director actively recruits for the program annually, enrollments vary over the years based on the demand, market, student finances, competition, and the political climate. The revenue for HELP has increased over the years, with a significant increase in FY 2016, due to a new agreement with a prestigious Women's University in Japan. There was a decrease in revenue in FY 2017, when compared to the successful year FY 2016, due to decreased enrollment. This can be attributed to having a more challenging time encouraging students to attend the program in the US due to the cost of the program, political climate, and the current views of the US on international students. The changes in expenditures are reflective of the respective increase/decrease in revenues.

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 1,104,000 | 1,269,600 | 1,269,600 | 1,269,600 | 1,269,600 | 1,269,600 | 1,269,600 |
| Beginning Cash Balance | 463,276 | 509,460 | 869,368 | 1,303,502 | 1,500,038 | 1,675,038 | 1,725,038 |
| Revenues | 847,015 | 1,172,185 | 1,422,372 | 1,075,300 | 1,100,000 | 1,200,000 | 1,250,000 |
| Expenditures | 800,831 | 812,276 | 988,238 | 878,764 | 925,000 | 1,150,000 | 1,200,000 |
| 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 | 509,460 | 869,368 | 1,303,502 | 1,500,038 | 1,675,038 | 1,725,038 | 1,775,038 |
| Encumbrances | 1,536 | 530 | 11,802 | 7,527 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 507,923 | 868,839 | 1,291,700 | 1,492,511 | 1,675,038 | 1,725,038 | 1,775,038 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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. 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 52,243 | 24,400 | 33,889 | 44,965 | 51,268 | 56,268 | 36,268 |
| Revenues | 9,522 | 10,888 | 11,218 | 6,958 | 10,000 | 10,000 | 10,000 |
| Expenditures | 37,365 | 1,399 | 141 | 656 | 5,000 | 30,000 | 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 | 24,400 | 33,889 | 44,965 | 51,268 | 56,268 | 36,268 | 41,268 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 24,400 | 33,889 | 44,965 | 51,268 | 56,268 | 36,268 | 41,268 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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.
 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.

Transfers:

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

| Financial Data | | | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 2,451,615 | 2,451,615 | 2,451,615 | 2,451,615 | 2,451,615 | 2,451,615 | 2,451,615 |
| Beginning Cash Balance | (3,850,735) | (6,071,894) | (5,889,016) | (5,874,814) | (4,869,968) | (3,991,950) | (2,991,950) |
| Revenues | 12,155 | 22,504 | 6,886 | 6,099 | 29,596 | 0 | 0 |
| Expenditures | 2,273,841 | 70,139 | 98,985 | 104,403 | 151,578 | 0 | 0 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| 044 COLLEGE OF A&H UH MOA 3582 IPS | | | | 11,596 | | | |
| 044 NAT SCI TRF SUM 16 MATH BOOT CAMP | | | | 1,830 | | | |
| 044 TO CLEAR DEFICIT IN ACCT 2220482 | | | | 10 | | | |
| 044-MOA 3311 TRANSFER OF SURPLUS BALANCE | | | | 24,558 | | | |
| 044-MOA 3386 TRANSFER OF SURPLUS BALANCE | | | | 111 | | | |
| 044-MOA 3387 TRANSFER OF SURPLUS BALANCE | | | | 6,417 | | | |
| 044-MOA 3390 TRANSFER OF SURPLUS BALANCE | | | | 388 | | | |
| 044-MOA 3394 TRANSFER OF SURPLUS BALANCE | | | | 214 | | | |
| 044-MOA 3395 TRANSFER OF SURPLUS BALANCE | | | | 8,080 | | | |
| 044-MOA 3398 TRANSFER OF SURPLUS BALANCE | | | | 822 | | | |
| 044-MOA 3401 TRANSFER OF SURPLUS BALANCE | | | | 171 | | | |
| 044-MOA 3404 REIMBURSE DEFICIT BALANCE | | | | (36) | | | |
| 044-MOA 3408 TRANSFER OF SURPLUS BALANCE | | | | 265 | | | |
| 044-MOA 3417 TRANSFER OF SURPLUS BALANCE | | | | 3,097 | | | |
| 044-MOA 3427 TRANSFER OF SURPLUS BALANCE | | | | 6,383 | | | |
| 044-MOA 3428 TRANSFER OF SURPLUS BALANCE | | | | 3,779 | | | |
| 044-MOA 3529 TRANSFER OF SURPLUS BALANCE | | | | 13,313 | | | |
| 044-MOA 3555 TRANSFER OF SURPLUS BALANCE | | | | 108 | | | |
| 044-MOA 3615 TRANSFER OF SURPLUS BALANCE | | | | 6,767 | | | |
| 044-Transfer Funds to Clear Deficit | | | | 560,000 | | | |
| 044-Transfer FYE16 Cash Balance | | | | 456,275 | | | |
| 073 - MUS Tsrfr Funds-Vietnamese Musician | | | | (1,000) | | | |
| Net Total Transfers | 40,596 | 230,512 | 106,502 | 1,103,149 | 1,000,000 | 1,000,000 | 1,000,000 |
| Ending Cash Balance | (6,071,825) | (5,889,016) | (5,874,814) | (4,869,968) | (3,991,950) | (2,991,950) | (1,991,950) |
| Encumbrances | 458,853 | 1,486 | 1,550 | 6,513 | 0 | 0 | 0 |
| Unencumbered Cash Balance | (6,530,678) | (5,890,502) | (5,876,364) | (4,876,481) | (3,991,950) | (2,991,950) | (1,991,950) |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

| | | | |
|-----------------|---|-------------------------|-----------|
| Department: | UOH | Contact Name: | Bob Nagao |
| Prog ID(s): | UOH-100 | Phone: | 956-4557 |
| Name of Fund: | UH Community Services SF (Outreach College Summer Session and CCECS - Non-Credit) | Fund type (MOF) | B |
| Legal Authority | 304A-2156, HRS | 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.

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

FY 2017 Expenditure Variance : Variance due to reduction in expenses. Lower enrollment in programs resulted in decrease in course offerings which led to a decrease in supply and personnel expenditures.

| Financial Data | | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------------------|------------------------|------------------------|
| | FY 2014 (actual) | FY 2015 (actual) | FY 2016 (actual) | FY 2017 (actual) | FY 2018 (estimated) | FY 2019 (estimated) | FY 2020 (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 | (570,688) | (577,594) | (742,224) | (1,227,370) | (1,675,877) | (2,401,659) | (3,185,659) |
| Revenues | 2,767,650 | 2,906,457 | 2,500,698 | 2,189,673 | 2,298,000 | 2,298,000 | 2,298,000 |
| Expenditures | 2,734,697 | 2,827,026 | 2,879,813 | 2,553,544 | 2,948,782 | 3,007,000 | 3,067,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| 044 COLLEGE OF A&H UH MOA 3582 IPS | | | | (11,596) | | | |
| 044 NAT SCI TRF SUM 16 MATH BOOT CAMP | | | | (1,830) | | | |
| 044-Transfer FYE16 Cash Balance | | | | 2,628 | | | |
| 044 - Corr Object Code-AR Inv1996792 | | | | (6,158) | | | |
| 044 TRF SURPLUS TO CREDIT ADMIN ACCT | | | | (400) | | | |
| 044-MOA 3311 TRANSFER OF SURPLUS BALANCE | | | | (24,558) | | | |
| 044-MOA 3386 TRANSFER OF SURPLUS BALANCE | | | | (111) | | | |
| 044-MOA 3387 TRANSFER OF SURPLUS BALANCE | | | | (6,417) | | | |
| 044-MOA 3390 TRANSFER OF SURPLUS BALANCE | | | | (388) | | | |
| 044-MOA 3394 TRANSFER OF SURPLUS BALANCE | | | | (214) | | | |
| 044-MOA 3395 TRANSFER OF SURPLUS BALANCE | | | | (8,080) | | | |
| 044-MOA 3398 TRANSFER OF SURPLUS BALANCE | | | | (822) | | | |
| 044-MOA 3401 TRANSFER OF SURPLUS BALANCE | | | | (171) | | | |
| 044-MOA 3404 REIMBURSE DEFICIT BALANCE | | | | 36 | | | |
| 044-MOA 3408 TRANSFER OF SURPLUS BALANCE | | | | (265) | | | |
| 044-MOA 3417 TRANSFER OF SURPLUS BALANCE | | | | (3,097) | | | |
| 044-MOA 3427 TRANSFER OF SURPLUS BALANCE | | | | (6,383) | | | |
| 044-MOA 3428 TRANSFER OF SURPLUS BALANCE | | | | (3,779) | | | |
| 044-MOA 3529 TRANSFER OF SURPLUS BALANCE | | | | (13,313) | | | |
| 044-MOA 3555 TRANSFER OF SURPLUS BALANCE | | | | (108) | | | |
| 044-MOA 3615 TRANSFER OF SURPLUS BALANCE | | | | (6,767) | | | |
| 044-NONCREDIT REIMBURSE DEFICIT | | | | 6,158 | | | |
| 044-COMMUNITY PROGRAM SPONSOR FUNDS | | | | 8,394 | | | |
| 044-REV COMMUNITY PROGRAM SPONSOR FUNDS | | | | (8,394) | | | |
| 073 - Tsfr Funds to Asia Pac Dance Fest | | | | 1,000 | | | |
| Net Total Transfers | (39,859) | (244,061) | (106,031) | (84,636) | (75,000) | (75,000) | (75,000) |
| Ending Cash Balance | (577,594) | (742,224) | (1,227,370) | (1,675,877) | (2,401,659) | (3,185,659) | (4,029,659) |
| Encumbrances | 183,713 | 216,749 | 189,314 | 136,676 | 136,676 | 13,676 | 13,676 |
| Unencumbered Cash Balance | (761,307) | (958,973) | (1,416,684) | (1,812,553) | (2,538,335) | (3,199,335) | (4,043,335) |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 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.

For FY2017: The revenues were higher since they received large orders for an old catalog. The expenses were lower since they received several grants for the Iwayo exhibit.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 53,051 | 25,195 | 12,117 | 7,743 | 7,332 | 6,832 | 6,332 |
| Revenues | 2,569 | 55 | 691 | 1,325 | 1,000 | 1,000 | 1,000 |
| Expenditures | 30,424 | 13,133 | 5,065 | 1,736 | 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 | 25,195 | 12,117 | 7,743 | 7,332 | 6,832 | 6,332 | 5,832 |
| Encumbrances | 1,568 | 1,568 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 23,627 | 10,549 | 7,743 | 7,332 | 6,832 | 6,332 | 5,832 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 Kauikahaloe Iki (K-Iki) housing project.

Other expenses include payroll and operating expenses.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 4,740,298 | 5,045,906 | 5,475,714 | 5,731,801 | 6,001,392 | 6,362,633 | 6,809,934 |
| Revenues | 640,448 | 650,973 | 676,868 | 686,649 | 728,299 | 752,108 | 777,360 |
| Expenditures | 334,841 | 221,164 | 423,176 | 434,669 | 367,057 | 304,808 | 521,776 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 0 | 0 | 2,396 | 17,611 | 0 | 0 | 0 |
| Ending Cash Balance | 5,045,906 | 5,475,714 | 5,731,801 | 6,001,392 | 6,362,633 | 6,809,934 | 7,065,517 |
| Encumbrances | 7,242 | 28,179 | 12,407 | 6,416 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 5,038,664 | 5,447,535 | 5,719,394 | 5,994,975 | 6,362,633 | 6,809,934 | 7,065,517 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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:

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 2,544,337 | 2,544,337 | 2,544,337 | 2,544,337 | 2,544,337 | 2,544,337 | 2,544,337 |
| Beginning Cash Balance | 1,745,499 | 1,530,260 | 1,225,394 | 990,836 | 907,944 | 1,044,355 | 1,154,823 |
| Revenues | 1,137,558 | 1,145,987 | 1,100,563 | 1,203,935 | 1,339,533 | 1,324,501 | 1,324,501 |
| Expenditures | 1,352,797 | 1,452,852 | 1,335,121 | 1,294,242 | 1,203,122 | 1,214,033 | 1,239,060 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 0 | 2,000 | 0 | 7,415 | 0 | 0 | 0 |
| Ending Cash Balance | 1,530,260 | 1,225,394 | 990,836 | 907,944 | 1,044,355 | 1,154,823 | 1,240,264 |
| Encumbrances | 495,075 | 585,433 | 356,973 | 253,502 | 200,000 | 200,000 | 200,000 |
| Unencumbered Cash Balance | 1,035,185 | 639,961 | 633,863 | 654,442 | 844,355 | 954,823 | 1,040,264 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 13 | 13 | 13 | 13 | 13 | 0 | 0 |
| Revenues | 0 | 0 | 0 | 0 | | | |
| Expenditures | 0 | 0 | 0 | 0 | 13 | | |
| 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 2018 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.

Effective March 1, 2016, the Office of Research Compliance transferred from UH Manoa OVCR to the UH System OVPRI.

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 1,310,000 | 2,200,000 | 2,200,000 | | | | |
| Beginning Cash Balance | (53,657) | (184,467) | (1,399) | 72,469 | 24 | 0 | 0 |
| Revenues | 1,042,088 | 875,712 | 836,990 | 24 | 0 | 0 | 0 |
| Expenditures | 1,172,898 | 692,644 | 763,123 | 0 | 0 | 0 | 0 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| edoc #2297858; 07/17/2017 | | | | | (24) | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 0 | 0 | 0 | (72,469) | (24) | 0 | 0 |
| Ending Cash Balance | (184,467) | (1,399) | 72,469 | 24 | 0 | 0 | 0 |
| Encumbrances | 33,745 | 21,604 | 33,824 | 0 | | | |
| Unencumbered Cash Balance | (218,212) | (23,003) | 38,645 | 24 | 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 2018 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Auxiliary Enterprises SF (Dental Hygiene Clinic -Nrsg)
 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:

Payment for personnel/lecturer costs to assist with coverage for the Dental Hygiene Clinic

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Difference between FY 2015 and FY 2016 expenditures are due to additional lecturers needed in FY 2015 to assist with coverage for the Dental Hygiene Clinic as program prepares for accreditation in early FY 2016.

Difference between FY 2016 and FY 2017 expenditures are due to increase in actual fringe benefits from 41% in FY 2016 to 51% in FY 2017 resulting in approximately \$2,900 difference

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 90,822 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Beginning Cash Balance | 97,280 | 50,782 | 3,063 | 12,968 | 16,060 | 16,560 | 17,060 |
| Revenues | 44,324 | 42,464 | 46,040 | 43,120 | 40,000 | 40,000 | 40,000 |
| Expenditures | 90,822 | 90,184 | 36,135 | 40,028 | 39,500 | 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 | 50,782 | 3,063 | 12,968 | 16,060 | 16,560 | 17,060 | 17,560 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 50,782 | 3,063 | 12,968 | 16,060 | 16,560 | 17,060 | 17,560 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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.

For 2017, expenditures decreased due to purchases in the prior year for 6 computers and MBTI training for 6 faculty/staff.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 144,274 | 173,659 | 199,882 | 195,372 | 211,142 | 190,142 | 162,142 |
| Revenues | 62,704 | 80,400 | 61,069 | 57,558 | 45,000 | 45,000 | 45,000 |
| Expenditures | 33,319 | 54,177 | 65,578 | 41,789 | 66,000 | 73,000 | 76,000 |
| 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 | 173,659 | 199,882 | 195,372 | 211,142 | 190,142 | 162,142 | 131,142 |
| Encumbrances | 294 | 1,184 | 3 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 173,365 | 198,698 | 195,369 | 211,142 | 190,142 | 162,142 | 131,142 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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.

FY 2017 revenues were lower than FY 2016 revenues due to less students requesting for credential file. Expenditures were higher than the prior year due to purchase of a digital time stamp.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 34,983 | 34,210 | 31,296 | 32,071 | 32,612 | 33,162 | 33,712 |
| Revenues | 894 | 741 | 878 | 716 | 700 | 700 | 700 |
| Expenditures | 1,668 | 3,656 | 102 | 175 | 150 | 150 | 150 |
| 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 | 34,210 | 31,296 | 32,071 | 32,612 | 33,162 | 33,712 | 34,262 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 34,210 | 31,296 | 32,071 | 32,612 | 33,162 | 33,712 | 34,262 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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.

FY 17 revenues increase due to student request for learning opportunities that were best met by clients using the sliding fee system. Such learning opportunities included ongoing therapy and specialized psychological assessments.

FY 17 expenditures increased slightly due to higher amount of research/learning enhancement support awarded to students.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 5,600 | 4,049 | 3,672 | 2,692 | 7,722 | 10,222 | 12,722 |
| Revenues | 4,395 | 2,320 | 290 | 6,495 | 5,000 | 5,000 | 5,000 |
| Expenditures | 5,947 | 2,696 | 1,270 | 1,465 | 2,500 | 2,500 | 2,500 |
| 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 | 4,048 | 3,672 | 2,692 | 7,722 | 10,222 | 12,722 | 15,222 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 4,048 | 3,672 | 2,692 | 7,722 | 10,222 | 12,722 | 15,222 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 revenue - Increase in number of program participants requiring immigration services resulted in increase revenue.

FY17 expenditure- NAFSA conference travel for two staff were paid through operating funds from OVCAA.

FY18 - FY20 projected expenditures -- expenditures are expected to be greater than previous years due to decrease in operating funds from OVCAA

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 28,646 | 32,722 | 39,213 | 46,012 | 64,780 | 69,380 | 73,980 |
| Revenues | 13,144 | 13,769 | 13,500 | 22,260 | 15,000 | 15,000 | 15,000 |
| Expenditures | 9,069 | 7,277 | 6,701 | 3,492 | 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 | 32,722 | 39,213 | 46,012 | 64,780 | 69,380 | 73,980 | 78,580 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 32,722 | 39,213 | 46,012 | 64,780 | 69,380 | 73,980 | 78,580 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Expenditures | 1,104,873 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 1,104,874 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Cash Balance | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 1 | 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 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 29,236 | 200,000 | 250,000 | 0 | 0 | 0 | 0 |
| Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Expenditures | 18,543 | 273,326 | 343,773 | 372,725 | 250,000 | 250,000 | 250,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 189,307 | 323,326 | 93,773 | 372,725 | 250,000 | 250,000 | 250,000 |
| Ending Cash Balance | 200,000 | 250,000 | 0 | 0 | 0 | 0 | 0 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 200,000 | 250,000 | 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 2018 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Scholarship & Assistance SF (Law
 Name of Fund: Scholarships)
 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 the expenditures.

Current Program Activities/Allowable Expenses:

Grants and Scholarships

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenues | | | | 0 | | | |
| Expenditures | | | | 476,500 | 457,500 | 460,000 | 450,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 0 | 0 | 0 | 476,500 | 457,500 | 460,000 | 450,000 |
| Ending Cash Balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Encumbrances | | | | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | (586,427) | 684,428 | 2,585,401 | 6,500 | (226,160) | (0) | (0) |
| Revenues | 0 | 0 | 0 | 0 | | | |
| Expenditures | 29,243,137 | 31,850,312 | 34,072,390 | 34,378,639 | 33,743,729 | 33,068,854 | 32,407,477 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 30,513,992 | 33,751,285 | 31,493,489 | 34,145,979 | 33,969,889 | 33,068,854 | 32,407,477 |
| Ending Cash Balance | 684,428 | 2,585,401 | 6,500 | (226,160) | (0) | (0) | (0) |
| Encumbrances | 0 | 0 | 0 | 0 | | | |
| Unencumbered Cash Balance | 684,428 | 2,585,401 | 6,500 | (226,160) | (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 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | (612,392) | (517,910) | (475,866) | (24,652) | (66,428) | 0 | 0 |
| Revenues | 0 | 0 | 0 | 0 | | | |
| Expenditures | 638,805 | 863,982 | 1,293,687 | 1,441,776 | 1,400,000 | 1,400,000 | 1,400,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 733,287 | 906,026 | 1,744,901 | 1,400,000 | 1,466,428 | 1,400,000 | 1,400,000 |
| Ending Cash Balance | (517,910) | (475,866) | (24,652) | (66,428) | 0 | 0 | 0 |
| Encumbrances | 0 | 0 | 0 | 0 | | | |
| Unencumbered Cash Balance | (517,910) | (475,866) | (24,652) | (66,428) | 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 2018 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.

FY17 Student overawards were not claimed in a timely manner before the end of the FY, resulting in a positive balance.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 0 | 0 | (853) | 6,672 | 8,939 | (1) | (1) |
| Revenues | | 0 | 0 | 0 | 0 | 0 | 0 |
| Expenditures | | 853 | (7,525) | (2,267) | 8,939 | | |
| 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 | (853) | 6,672 | 8,939 | (1) | (1) | (1) |
| Encumbrances | | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 0 | (853) | 6,672 | 8,939 | (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 2018 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 2017-2020 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 DCCA incorrectly reported in "Revenue" line; FY 2015-2020 only actual and estimated interest revenue report as revenue; interest revenues fluctuate based on interest rate and cash during applicable fiscal years

FY 2015-2020 - \$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 \$1,015,000 & FY 20 proj \$980,000) and lower volume in odd FYs (FY15 \$133,440, FY17 \$124,280 & FY19 proj \$150,000).

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.

Difference between FY 2016 and FY 2017 expenditures are due to CB increases and additional personnel hired in FY 2017

| Financial Data | | | | | | | |
|---|----------|----------|-----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 267,548 | 867,363 | 673,281 | 1,285,966 | 877,960 | 1,108,467 | 568,137 |
| Revenues | 949,029 | 1,298 | 2,609 | 2,983 | 2,000 | 2,000 | 2,000 |
| Expenditures | 384,534 | 328,820 | 414,764 | 535,269 | 786,493 | 692,330 | 710,143 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| Transfers from State DCCA | | | | | 1,015,000 | 150,000 | 980,000 |
| | | | | | | | |
| Net Total Transfers | 35,320 | 133,440 | 1,024,840 | 124,280 | 1,015,000 | 150,000 | 980,000 |
| | | | | | | | |
| Ending Cash Balance | 867,363 | 673,281 | 1,285,966 | 877,960 | 1,108,467 | 568,137 | 839,994 |
| | | | | | | | |
| Encumbrances | 3,258 | 21,989 | 20,435 | 5,484 | 15,000 | 15,000 | 15,000 |
| | | | | | | | |
| Unencumbered Cash Balance | 864,105 | 651,292 | 1,265,531 | 872,477 | 1,093,467 | 553,137 | 824,994 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

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

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

Intended Purpose:

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

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

Source of Revenues:

Revenues are generated through the sales of goods and services.

Current Program Activities/Allowable Expenses:

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

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

| Financial Data | | | | | | | |
|---|------------|------------|------------|------------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 3,373,530 | 4,988,041 | 5,895,483 | 5,234,130 | 5,582,097 | 5,723,089 | 5,874,111 |
| Revenues | 25,815,567 | 24,469,181 | 23,053,477 | 22,487,545 | 22,245,905 | 22,690,823 | 23,144,640 |
| Expenditures | 23,846,706 | 23,207,730 | 23,380,495 | 21,785,716 | 21,750,907 | 22,185,925 | 22,629,644 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| 2262752 | | | | | (80,000) | (80,000) | (80,000) |
| 2262862 | | | | | (274,006) | (273,876) | (274,006) |
| Net Total Transfers | (354,349) | (354,009) | (334,336) | (353,861) | (354,006) | (353,876) | (354,006) |
| Ending Cash Balance | 4,988,041 | 5,895,483 | 5,234,130 | 5,582,097 | 5,723,089 | 5,874,111 | 6,035,101 |
| Encumbrances | 1,246,952 | 2,283,920 | 1,794,608 | 1,776,768 | 1,762,285 | 1,797,531 | 1,833,481 |
| Unencumbered Cash Balance | 3,741,089 | 3,611,563 | 3,439,522 | 3,805,329 | 3,960,804 | 4,076,580 | 4,201,620 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 Kauikahaloa Nui (K-Nui) housing projects with a wait list of faculty and staff.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

| Financial Data | | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 3,944,573 | 4,148,428 | 4,476,822 | 4,771,393 | 5,267,736 | 4,497,235 | 4,839,072 |
| Revenues | 2,758,758 | 2,831,474 | 2,905,824 | 3,004,582 | 2,959,814 | 3,042,644 | 3,064,405 |
| Expenditures | 1,435,615 | 1,389,292 | 1,497,091 | 1,394,826 | 3,730,315 | 2,700,807 | 1,585,807 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| \$212,831.25 transfer-out for debt service (2262682) | | | | | | | |
| \$700,000.00 transfer-out for debt service (2262682) | | | | | | | |
| \$200,581.25 transfer-out for debt service (2262682) | | | | | | | |
| Net Total Transfers | (1,119,288) | (1,113,788) | (1,114,163) | (1,113,413) | 0 | 0 | 0 |
| Ending Cash Balance | 4,148,428 | 4,476,822 | 4,771,393 | 5,267,736 | 4,497,235 | 4,839,072 | 6,317,670 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 4,148,428 | 4,476,822 | 4,771,393 | 5,267,736 | 4,497,235 | 4,839,072 | 6,317,670 |

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: 2,306,000 1,226,000 111000

Report on Non-General Fund Information
for Submittal to the 2018 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:

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

Decrease in revenues from FY16 to FY17 due to outstanding rebates and unreported sales by The Curb as well as the switch between Pepsi to Coke which impacted the beverage vending rebates.

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 612,824 | 557,023 | 596,062 | 743,114 | 767,307 | 584,158 | 751,784 |
| Revenues | 757,156 | 787,763 | 821,984 | 670,425 | 690,538 | 711,254 | 732,591 |
| Expenditures | 495,421 | 514,714 | 461,908 | 451,152 | 873,687 | 543,628 | 742,987 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | (317,536) | (234,010) | (213,024) | (195,079) | 0 | 0 | 0 |
| Ending Cash Balance | 557,023 | 596,062 | 743,114 | 767,307 | 584,158 | 751,784 | 741,389 |
| Encumbrances | 35,971 | 47,331 | 46,108 | 57,821 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 521,052 | 548,731 | 697,006 | 709,486 | 584,158 | 751,784 | 741,389 |

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:

409,000

65,000

250000

Report on Non-General Fund Information
for Submittal to the 2018 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:

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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 6,250,000 | 6,750,845 | 6,750,845 | 6,750,845 | 6,750,845 | 6,750,845 | 6,750,845 |
| Beginning Cash Balance | 2,586,237 | 2,209,612 | 3,363,446 | 4,081,048 | 4,634,112 | 3,659,746 | 3,589,126 |
| Revenues | 5,943,634 | 6,605,358 | 6,356,205 | 6,038,538 | 6,370,906 | 6,370,906 | 6,370,906 |
| Expenditures | 6,258,763 | 5,393,159 | 5,577,563 | 5,421,557 | 7,345,272 | 6,441,526 | 6,246,574 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | (61,496) | (58,365) | (61,039) | (63,917) | 0 | 0 | 0 |
| Ending Cash Balance | 2,209,612 | 3,363,446 | 4,081,048 | 4,634,112 | 3,659,746 | 3,589,126 | 3,713,458 |
| Encumbrances | 2,379,106 | 2,899,854 | 2,806,202 | 2,807,192 | 2,800,000 | 2,800,000 | 2,800,000 |
| Unencumbered Cash Balance | (169,494) | 463,592 | 1,274,846 | 1,826,921 | 859,746 | 789,126 | 913,458 |

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: 1500000 400,000 0

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

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

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

Intended Purpose:

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.

In FY 2017, repairs and maintenance for the Campus Center complex were minimal compared to FY 2016.

| Financial Data | | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 2,740,835 | 5,740,835 | 5,740,835 | 5,740,835 | 5,740,835 | 5,740,835 | 5,740,835 |
| Beginning Cash Balance | 12,768,482 | 15,029,298 | 14,695,577 | 15,081,625 | 15,545,344 | 15,745,344 | 15,945,344 |
| Revenues | 8,145,384 | 7,631,615 | 7,852,524 | 7,776,478 | 7,700,000 | 7,700,000 | 7,700,000 |
| Expenditures | 3,859,798 | 4,535,813 | 5,606,467 | 4,746,478 | 5,000,000 | 5,000,000 | 5,000,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | (2,024,770) | (3,429,523) | (1,860,008) | (2,566,281) | (2,500,000) | (2,500,000) | (2,500,000) |
| Ending Cash Balance | 15,029,298 | 14,695,577 | 15,081,625 | 15,545,344 | 15,745,344 | 15,945,344 | 16,145,344 |
| Encumbrances | 287,283 | 1,528,469 | 399,142 | 666,269 | 500,000 | 500,000 | 500,000 |
| Unencumbered Cash Balance | 14,742,014 | 13,167,108 | 14,682,484 | 14,879,075 | 15,245,344 | 15,445,344 | 15,645,344 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Revenue Undertakings Fund (MCO SODA FUND)
 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.
 Provision of food services for MCO events.

Source of Revenues:

Revenue is derived from vending operation rebates.

Current Program Activities/Allowable Expenses:

Food and beverage expenses for MCO sponsored events.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 0 | 0 | 0 | 0 | 0 | 74,500 | 38,000 |
| Revenues | | | | | | | |
| Expenditures | | | | | 35,000 | 36,500 | 38,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 0 | 0 | 0 | 0 | 109,500 | 0 | 0 |
| Ending Cash Balance | 0 | 0 | 0 | 0 | 74,500 | 38,000 | 0 |
| Encumbrances | | | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 0 | 0 | 0 | 0 | 74,500 | 38,000 | 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 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 15,212,179 | 17,412,179 | 17,412,179 | 17,412,179 | 17,412,179 | 17,412,179 | 17,412,179 |
| Beginning Cash Balance | 13,318,968 | 14,413,222 | 18,830,630 | 24,488,733 | 30,242,840 | 30,210,918 | 23,310,070 |
| Revenues | 24,109,333 | 25,686,122 | 26,187,607 | 26,737,941 | 23,271,087 | 21,075,234 | 21,362,430 |
| Expenditures | 15,696,330 | 14,025,906 | 13,439,616 | 13,894,919 | 16,517,185 | 21,500,000 | 23,500,000 |
| 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) | (7,088,914) | (6,785,824) | (6,476,082) | (6,418,491) |
| Net Total Transfers | (7,318,749) | (7,242,808) | (7,089,889) | (7,088,914) | (6,785,824) | (6,476,082) | (6,418,491) |
| Ending Cash Balance | 14,413,222 | 18,830,630 | 24,488,733 | 30,242,840 | 30,210,918 | 23,310,070 | 14,754,009 |
| Encumbrances | 2,160,492 | 1,223,231 | 1,137,633 | 1,461,296 | 1,500,000 | 1,500,000 | 1,500,000 |
| Unencumbered Cash Balance | 12,252,730 | 17,607,399 | 23,351,099 | 28,781,544 | 28,710,918 | 21,810,070 | 13,254,009 |

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 2019 - FY 2020 because the following expenditures are projected to be made from the Voluntary R&R funds:

| | |
|------------------------|------------------------|
| FY 2019 (estimated) | FY 2020 (estimated) |
| 5,000,000 | 7,000,000 |

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

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

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

Intended Purpose:

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

To fund Telecommunication operations

Source of Revenues:

To fund Telecommunication operations

Current Program Activities/Allowable Expenses:

Supplies and equipment to support the Telecommunication operations

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Revenues and Expenditures for FY16 - Continued network infrastructure upgrade of buildings on the Manoa Campus which was completed in May 2016

Decrease in Revenues and Expenditures for FY17 is the result of the completion of the network infrastructure upgrade of buildings on the Manoa Campus in FY16

| Financial Data | | | | | | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 9,148,281 | 7,836,352 | 5,799,266 | 4,917,173 | 4,003,711 | 2,924,661 | 3,138,400 |
| Revenues | 7,591,379 | 4,860,360 | 3,856,673 | 3,369,285 | 3,854,824 | 3,400,000 | 3,400,000 |
| Expenditures | 7,688,251 | 5,681,262 | 3,520,390 | 3,067,945 | 3,721,204 | 3,000,000 | 3,000,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | (1,215,058) | (1,216,185) | (1,218,375) | (1,214,802) | (1,212,670) | (186,261) | 0 |
| Ending Cash Balance | 7,836,352 | 5,799,266 | 4,917,173 | 4,003,711 | 2,924,661 | 3,138,400 | 3,538,400 |
| Encumbrances | 3,840,673 | 1,856,295 | 2,049,801 | 1,636,990 | 1,500,000 | 1,500,000 | 1,500,000 |
| Unencumbered Cash Balance | 3,995,679 | 3,942,970 | 2,867,372 | 2,366,722 | 1,424,661 | 1,638,400 | 2,038,400 |

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 2018 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 Refunding Series 2006A, Series 2015D(R) and Series 2015E(R) 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 9,930,637 | 9,928,846 | 9,926,669 | 9,563,907 | 11,856,374 | 10,814,147 | 9,773,439 |
| Revenues | 2,896 | 2,344 | 4,374 | 7,937 | 7,900 | 7,900 | 7,900 |
| Expenditures | 0 | 0 | 0 | 0 | | | |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| transfer in - tobacco settlement | | | | 11,799,348 | 8,412,295 | 8,412,295 | 8,412,295 |
| transfer out - debt service | | | | (9,514,819) | (9,462,422) | (9,460,903) | (9,463,064) |
| Net Total Transfers | (4,687) | (4,521) | (367,136) | 2,284,530 | (1,050,127) | (1,048,608) | (1,050,769) |
| Ending Cash Balance | 9,928,846 | 9,926,669 | 9,563,907 | 11,856,374 | 10,814,147 | 9,773,439 | 8,730,570 |
| Encumbrances | 0 | 0 | 0 | 0 | | | |
| Unencumbered Cash Balance | 9,928,846 | 9,926,669 | 9,563,907 | 11,856,374 | 10,814,147 | 9,773,439 | 8,730,570 |

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 | 9,925,950 | 9,924,325 | 9,548,715 | 9,462,422 | 9,460,903 | 9,463,064 | 9,456,871 |

Report on Non-General Fund Information
for Submittal to the 2018 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

Decrease in revenues from FY16 to FY17 due to decrease in interest

Increase in expenditures from FY16 to FY17 due to increase in expenses to upkeep facility

| Financial Data | | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------------------|------------------------|------------------------|
| | FY 2014 (actual) | FY 2015 (actual) | FY 2016 (actual) | FY 2017 (actual) | FY 2018 (estimated) | FY 2019 (estimated) | FY 2020 (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | (212) | (0) | (1) | 53,966 | 108,599 | 134,699 | 154,799 |
| Revenues | 85 | 2 | 138 | 65 | 100 | 100 | 100 |
| Expenditures | 386 | 430 | 376 | 5,241 | 34,000 | 40,000 | 40,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 512 | 428 | 54,205 | 59,808 | 60,000 | 60,000 | 60,000 |
| Ending Cash Balance | (0) | (1) | 53,966 | 108,599 | 134,699 | 154,799 | 174,899 |
| Encumbrances | 0 | 0 | 0 | 32,900 | 0 | 0 | 0 |
| Unencumbered Cash Balance | (0) | (1) | 53,966 | 75,699 | 134,699 | 154,799 | 174,899 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 8 | 0 | 3,119,244 | 6,219,374 | 6,231,613 | 6,243,613 | 6,255,613 |
| Revenues | 0 | 0 | 7,783 | 17,638 | 12,000 | 12,000 | 12,000 |
| Expenditures | 0 | 0 | 6,965 | 5,399 | 500,000 | 500,000 | 500,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | (8) | 3,117,934 | 3,099,312 | 0 | 500,000 | 500,000 | 500,000 |
| Ending Cash Balance | 0 | 3,117,934 | 6,219,374 | 6,231,613 | 6,243,613 | 6,255,613 | 6,267,613 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 0 | 3,117,934 | 6,219,374 | 6,231,613 | 6,243,613 | 6,255,613 | 6,267,613 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 costs of construction, operation, repair, and maintenance of the Pan-STARRS 2 telescope on Haleakala, Maui.

Source of Revenues:

Interest

Current Program Activities/Allowable Expenses:

Debt service charges

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 0 | (67) | 0 | 175 | 335 | 343 | 325 |
| Revenues | 0 | 0 | 6 | 11 | 10 | 10 | 10 |
| Expenditures | 327 | 357 | 331 | 293 | 400 | 400 | 400 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| MA-3389252 | 113,002 | 112,952 | 112,965 | 112,859 | 111,800 | 110,700 | 110,700 |
| MA-8100015 | (61,327) | (61,106) | (61,042) | (60,976) | (59,902) | (58,810) | (58,810) |
| MA-8100017 | (38,657) | (40,044) | (41,893) | (43,836) | (45,685) | (47,812) | (50,217) |
| MA-8100019 | (12,759) | (11,378) | (9,530) | (7,605) | (5,815) | (3,706) | (1,255) |
| Net Total Transfers | 260 | 425 | 500 | 442 | 398 | 372 | 418 |
| Ending Cash Balance | (67) | 0 | 175 | 335 | 343 | 325 | 353 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | (67) | 0 | 175 | 335 | 343 | 325 | 353 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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:

Revenues are generated from interest distributions from the revenue bond.

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:

The account was established in FY 2016 and did not reflect an entire year's worth of revenue / expenses. The figures from FY 2017 forward should reflect the annual revenue and expenditures that include rating agency fees and audit costs.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | | 0 | 0 | 0 | 34 | (0) | (0) |
| Revenues | | | 13 | 34 | 42 | 45 | 40 |
| Expenditures | | | 116 | 382 | 400 | 412 | 410 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 0 | 0 | 103 | 382 | 324 | 367 | 370 |
| Ending Cash Balance | 0 | 0 | 0 | 34 | (0) | (0) | (0) |
| Encumbrances | | | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 0 | 0 | 0 | 34 | (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 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 2 | 2 | 1 | 3 | 3 | 3 | 3 |
| Revenues | 0 | 0 | 2 | 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 | 2 | 2 | 3 | 3 | 3 | 3 | 3 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 2 | 2 | 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 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | 102 | 3 | 0 | 2 | 2 | 0 | 0 |
| Revenues | 13 | (0) | (6) | 72 | 72 | 72 | 72 |
| Expenditures | 1,664 | 1,948 | 1,791 | 1,422 | 1,422 | 1,422 | 1,422 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 1,550 | 1,946 | 1,799 | 1,350 | 1,348 | 1,350 | 1,350 |
| Ending Cash Balance | 3 | 0 | 2 | 2 | 0 | 0 | 0 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 3 | 0 | 2 | 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 2018 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.

Variances:

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

Other expenditure variances are due to an increase in tuition allocation to offset expenditures on the special fund and the return of the governor's restriction in FY2017 and 2018.

| Financial Data | | | | | | | |
|---|-------------|--------------|--------------|-------------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 30,000,000 | 26,000,000 | 26,000,000 | 26,000,000 | 26,000,000 | 26,000,000 | 26,000,000 |
| Beginning Cash Balance | 28,865,113 | 20,782,020 | 29,363,149 | 20,688,472 | 20,086,765 | 18,483,957 | 14,281,187 |
| Revenues | 15,831,448 | 14,871,188 | 14,294,600 | 14,468,289 | 14,448,328 | 14,303,845 | 14,160,365 |
| Expenditures | 16,006,565 | (4,719,978) | 11,993,673 | 7,196,242 | 7,678,968 | 10,132,547 | 10,289,198 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| Debt service (2265392) | | (7,892,579) | (7,876,293) | (7,873,753) | (7,872,168) | (7,874,068) | (7,874,068) |
| Repair reserve (2265392) | | (3,117,458) | (3,092,347) | 0 | (500,000) | (500,000) | (500,000) |
| Net Total Transfers | (7,907,976) | (11,010,037) | (10,975,605) | (7,873,753) | (8,372,168) | (8,374,068) | (8,374,068) |
| Ending Cash Balance | 20,782,020 | 29,363,149 | 20,688,472 | 20,086,765 | 18,483,957 | 14,281,187 | 9,778,286 |
| Encumbrances | 1,602,792 | 1,003,934 | 1,145,085 | 358,120 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 19,179,228 | 28,359,215 | 19,543,386 | 19,728,645 | 18,483,957 | 14,281,187 | 9,778,286 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: UOH
 Prog ID(s): UOH-100
Energy Systems Development SF (OPF -
 Name of Fund: Sustainability Initiative)
 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 Hawai'i toward energy self-sufficiency.

Source of Revenues:

The ESDSF derives income from rebates, grants or incentives associated with energy conservation measures executed on UH projects. Also capital appropriations made by the legislature, investment/revenue bond earnings, gifts and donations or other income received by UH are eligible sources of revenue.

Current Program Activities/Allowable Expenses:

Our current program shall use the revenues of the fund to support project planning, design and implementation in the areas of energy efficiency/conservation, renewable energy, and sustainability including personnel, equipment costs for the benefit of the University.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | | 0 | 0 | 0 | 14,588 | 0 | 0 |
| Revenues | | | | 5,588 | 25,400 | 0 | 0 |
| Expenditures | | | | (9,000) | 0 | 0 | 0 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| To Transfer to Systems | | | | | (39,988) | | |
| Net Total Transfers | 0 | 0 | 0 | 0 | (39,988) | 0 | 0 |
| Ending Cash Balance | 0 | 0 | 0 | 14,588 | 0 | 0 | 0 |
| Encumbrances | | | | 0 | | | |
| Unencumbered Cash Balance | 0 | 0 | 0 | 14,588 | 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 2018 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Energy Systems Development SF (SOEST - HNEI)
 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 FY18. 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| Beginning Cash Balance | 199,495 | 398,045 | 1,628,556 | 3,846,786 | 4,916,949 | 5,018,949 | 4,620,949 |
| Revenues | 519 | 2,032 | 6,138 | 12,692 | 2,000 | 2,000 | 2,000 |
| Expenditures | 3,181 | 822,080 | 572,148 | 1,478,501 | 2,000,000 | 2,500,000 | 2,500,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 201,212 | 2,050,559 | 2,784,240 | 2,535,972 | 2,100,000 | 2,100,000 | 2,100,000 |
| Ending Cash Balance | 398,045 | 1,628,556 | 3,846,786 | 4,916,949 | 5,018,949 | 4,620,949 | 4,222,949 |
| Encumbrances | 0 | 0 | 0 | 9,263 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 398,045 | 1,628,556 | 3,846,786 | 4,907,686 | 5,018,949 | 4,620,949 | 4,222,949 |

Additional Information:

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

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH CIP Project Assessment SF (OPF - Other
 Name of Fund: Special CIP Assessment Special Fund)
 Legal Authority 304A-2172, 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 defraying the costs involved in:

- Carrying out capital improvements program projects managed by the university;
- Equitably assessing, collecting, and distributing moneys for current and other expenses associated with capital improvements program projects, repair, and maintenance projects, and major renovation projects;
- Managing the payment of expenses assessable against capital improvements program projects managed by or through the university, such as printing, employee transportation requirements, project-related travel costs, travel per diem, and car mileage reimbursements, in accordance w/applicable laws & collective bargaining agreement; and
- Managing funds representing accumulated vacation and sick leave credits and retirement benefits for non-general funded employees under the capital improvements program projects managed by the university.

Source of Revenues:

Assessments are made based on a pre-existing schedule generated by the Department of Accounting and General Services to assess capital appropriations. Assessments are made for the design and construction phases of projects.

Current Program Activities/Allowable Expenses:

Expenditures from the UH CIP Project Assessment Special Fund are limited to operational expenses of University facilities offices. Allowable operational expenses include, but are not limited to, project and professional related travel, training, telecommunication charges, office supplies, computer hardware and software, motor vehicle use and maintenance, dues, subscriptions, printing, postage, and other operational expenses.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenues | | | | 0 | 30,000 | 30,000 | 30,000 |
| Expenditures | | | | 0 | 30,000 | 30,000 | 30,000 |
| 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 |
| 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 2018 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:

FY 2014, 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.

FY 2015, 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.

FY 2017, increase in expenditures due to the reimbursement of \$30,000 from Child Nutrition program recorded 7/2017 and 4% across the board pay raise for personnel.

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 1,375,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Beginning Cash Balance | 159,953 | 103,265 | 159,395 | 373,496 | 390,920 | 400,920 | 405,920 |
| Revenues | 1,035,734 | 1,193,039 | 1,120,281 | 1,035,375 | 1,150,000 | 1,175,000 | 1,200,000 |
| Expenditures | 1,092,422 | 1,136,909 | 906,180 | 1,017,950 | 1,140,000 | 1,170,000 | 1,195,000 |
| 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 | 103,265 | 159,395 | 373,496 | 390,920 | 400,920 | 405,920 | 410,920 |
| Encumbrances | 83,206 | 16,157 | 33,349 | 35,450 | 21,000 | 23,000 | 25,000 |
| Unencumbered Cash Balance | 20,059 | 143,238 | 340,147 | 355,471 | 379,920 | 382,920 | 385,920 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 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):

Variances:

Revenues decreased by 13% from 2012 to 2013 due to decreased ticket sales, concessions, tv revenue and corporate partnerships. Revenues increased by 29.6% from 2014 to 2015 due to donations from AKA being deposited to the special fund instead of the restricted fund because AKA revised what their annual donation could be used for. In the past AKA's donation could only be used for scholarship and medical expenses, but the beginning in 2014, their donation could be used for any expenses that support the Athletics Department. Also, \$1.7 million of AKA's FY 2014 was not received until FY 2015 causing FY 2015 revenue to be higher. Increase in expenses from 2012 to 2013 due to joining the Big West Conference and Mountain West Conference and having to pay travel subsidies. Increase in expenses from 2014 to 2015 due to paying scholarship expenses from the special fund instead of the restricted fund. See note above relating to the AKA donation. Increase also due to higher team travel, guarantee and personnel expenses. 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 Ānuenue (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. Revenues increased in 2017 due to receiving a one time distribution of \$794,000 from the NCAA in 2017. Also, increase due to \$2.1M in AKA donation for 2016 in FY 2017. Decrease in expenses due to receiving \$2.7M from the legislature in general funds which were use to pay for team travel and game guarantees, decreasing the amount paid from the special fund. Decrease also due to receiving an additional \$500k from Manoa in general funds to be used for student support personnel salaries, decreasing the amount paid from the special fund.

| Financial Data | | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | (12,482,514) | (15,353,905) | (16,166,321) | (23,306,842) | (22,113,783) | (23,818,422) | (27,422,330) |
| Revenues | 18,267,168 | 23,677,540 | 19,487,240 | 24,659,323 | 21,889,534 | 21,539,160 | 21,448,952 |
| Expenditures | 22,415,379 | 24,837,053 | 26,800,447 | 23,600,480 | 24,294,173 | 25,843,068 | 27,617,118 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 1,276,820 | 347,098 | 172,686 | 134,216 | 700,000 | 700,000 | 700,000 |
| Ending Cash Balance | (15,353,905) | (16,166,321) | (23,306,842) | (22,113,783) | (23,818,422) | (27,422,330) | (32,890,496) |
| Encumbrances | 586,089 | 530,317 | 544,176 | 523,388 | 0 | 0 | 0 |
| Unencumbered Cash Balance | (15,939,994) | (16,696,638) | (23,851,018) | (22,637,171) | (23,818,422) | (27,422,330) | (32,890,496) |
| 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 2018 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.

Expenditures FY 2017: Variance due to increase in claims cost, insurance premiums and admin salaries.

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 100,000 | 700,000 | 700,000 | 700,000 | 700,000 | 700,000 | 700,000 |
| Beginning Cash Balance | 1,132,867 | 1,297,416 | 1,591,624 | 1,404,108 | 1,132,520 | 1,132,520 | 1,132,520 |
| Revenues | 260,773 | 872,796 | 457,198 | 449,259 | 500,000 | 500,000 | 500,000 |
| Expenditures | 96,224 | 578,589 | 644,715 | 720,846 | 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 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Cash Balance | 1,297,416 | 1,591,624 | 1,404,108 | 1,132,520 | 1,132,520 | 1,132,520 | 1,132,520 |
| Encumbrances | 0 | 22,531 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 1,297,416 | 1,569,093 | 1,404,108 | 1,132,520 | 1,132,520 | 1,132,520 | 1,132,520 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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.
 JABSOM will be moving HTC operations over to UHP/UCERA in FY2018. \$500K State funds received in support of HTC will be paid to UHP/UCERA on ongoing basis to support operations.

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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 525,000 | 525,000 | 525,000 | 525,000 | 525,000 | 525,000 | 525,000 |
| Beginning Cash Balance | 1,616 | 1,879 | 2,017 | 2,191 | 2,393 | 2,593 | 2,793 |
| Revenues | 262 | 138 | 174 | 202 | 200 | 200 | 200 |
| Expenditures | 0 | 0 | 0 | 0 | 350,000 | 500,000 | 500,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| Transfer in from Tuition or RTRF | | | | | 350,000 | 500,000 | 500,000 |
| | | | | | | | |
| Net Total Transfers | 0 | 0 | 0 | 0 | 350,000 | 500,000 | 500,000 |
| Ending Cash Balance | 1,879 | 2,017 | 2,191 | 2,393 | 2,593 | 2,793 | 2,993 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 1,879 | 2,017 | 2,191 | 2,393 | 2,593 | 2,793 | 2,993 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

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

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:

| Financial Data | | | | | | | |
|------------------------------|---|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenues | | | | 0 | 0 | 0 | 0 |
| Expenditures | | | | 931,450 | 950,000 | 950,000 | 950,000 |
| Transfers | List each net transfer in/out/ or projection in/out; list each account number | | | | | | |
| 2302134 transfer in from TSF | | | | 931,450 | 950,000 | 950,000 | 950,000 |
| Net Total Transfers | 0 | 0 | 0 | 931,450 | 950,000 | 950,000 | 950,000 |
| Ending Cash Balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Encumbrances | | | | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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.

Expenditures FY 2017: Agency rating fees charged to account. Future fees will be charged to revolving fund.

| Financial Data | | | | | | | |
|---|-----------|-----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 2,284,040 | 2,000,000 | 0 | | | | |
| Beginning Cash Balance | 79 | 34 | 20 | (0) | 0 | 0 | 0 |
| Revenues | 34 | 20 | (0) | (0) | 0 | 0 | 0 |
| Expenditures | 2,643,717 | 1,706,997 | 3,119 | 3,502 | 0 | 0 | 0 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 2,643,638 | 1,706,963 | 3,099 | 3,502 | 0 | 0 | 0 |
| Ending Cash Balance | 34 | 20 | (0) | 0 | 0 | 0 | 0 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 34 | 20 | (0) | 0 | 0 | 0 | 0 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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

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.

Revenues FY 2017: 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 245,000 | 245,000 | 245,000 | 245,000 | 245,000 | 245,000 | 245,000 |
| Beginning Cash Balance | 582,575 | 338,286 | 609,990 | 860,734 | 665,913 | 923,163 | 680,413 |
| Revenues | 711 | 516,500 | 488,259 | 48,423 | 502,250 | 2,250 | 502,250 |
| Expenditures | 245,000 | 244,796 | 237,514 | 243,245 | 245,000 | 245,000 | 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 | 338,286 | 609,990 | 860,734 | 665,913 | 923,163 | 680,413 | 937,663 |
| Encumbrances | 41 | 204 | 624 | 85,729 | 86,000 | 86,000 | 86,000 |
| Unencumbered Cash Balance | 338,245 | 609,786 | 860,110 | 580,184 | 837,163 | 594,413 | 851,663 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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. Additional ceiling space needed to cover new admission software cost effective FY 2018.

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.

Revenues FY 2017: Variance due to decrease 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 150,000 | 200,000 | 200,000 | 200,000 | 230,000 | 238,000 | 245,000 |
| Beginning Cash Balance | 79,988 | 127,771 | 91,659 | 198,493 | 230,385 | 208,175 | 177,965 |
| Revenues | 233,721 | 202,485 | 283,715 | 207,494 | 207,790 | 207,790 | 207,790 |
| Expenditures | 185,937 | 238,597 | 176,881 | 175,601 | 230,000 | 238,000 | 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 | 127,771 | 91,659 | 198,493 | 230,385 | 208,175 | 177,965 | 140,755 |
| Encumbrances | 1,649 | 4,036 | 6,576 | 7,382 | 7,400 | 7,400 | 7,400 |
| Unencumbered Cash Balance | 126,122 | 87,623 | 191,917 | 223,004 | 200,775 | 170,565 | 133,355 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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):

Propose increase in fund ceiling due to escalating parking costs which is expected to increase nearly threefold in FY19.

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.

Revenues FY 2017: Variance due to loss of 2nd food vendor.

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.

Expenditures FY 2017: Variance due to hiring of support staff.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 100,000 | 160,000 | 160,000 | 160,000 | 300,000 | 500,000 | 500,000 |
| Beginning Cash Balance | 108,504 | 98,553 | 196,544 | 214,861 | 115,633 | 85,633 | 95,633 |
| Revenues | 134,729 | 257,148 | 264,229 | 226,387 | 300,000 | 510,000 | 510,000 |
| Expenditures | 144,680 | 159,157 | 242,793 | 322,113 | 330,000 | 500,000 | 500,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 0 | 0 | (3,119) | (3,502) | 0 | 0 | 0 |
| Ending Cash Balance | 98,553 | 196,544 | 214,861 | 115,633 | 85,633 | 95,633 | 105,633 |
| Encumbrances | 3,500 | 8,739 | 9,197 | 13,608 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 95,053 | 187,805 | 205,664 | 102,025 | 85,633 | 95,633 | 105,633 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 29,126,841 | 31,657,396 | 31,074,004 | 29,966,043 | 29,966,043 | 30,766,830 | 30,766,830 |
| Beginning Cash Balance | 14,388,940 | 16,038,924 | 16,160,017 | 1,485,745 | 3,466,365 | 2,508,404 | 2,246,981 |
| Revenues | 35,508,765 | 36,074,899 | 35,596,848 | 35,253,397 | 34,452,249 | 34,500,000 | 34,500,000 |
| Expenditures | 27,271,349 | 27,619,837 | 24,707,218 | 24,209,202 | 26,696,266 | 26,700,000 | 26,700,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| Transfer in for Summer Session | | 356,866 | 376,852 | 435,342 | 420,000 | 428,400 | 437,828 |
| Transfer out for URUF Debt Service | | (716,524) | (538,102) | (909,716) | (903,960) | (704,000) | (704,000) |
| Transfer out for URUF R&R | | (40,000) | (37,705) | (104,536) | (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) | (6,550,000) |
| Transfer out for System Assessments | | (873,279) | (902,460) | (839,325) | (839,325) | (840,000) | (840,000) |
| Transfer out for Programmatic Support | | (711,212) | (514,108) | (308,942) | (282,500) | (282,500) | (282,500) |
| Transfer out for Act 236 | | | (17,398,378) | (786,398) | (518,159) | (73,323) | (70,000) |
| Net Total Transfers | (6,587,576) | (8,334,149) | (25,563,901) | (9,063,575) | (8,713,944) | (8,061,423) | (8,048,672) |
| Ending Cash Balance | 16,038,779 | 16,159,837 | 1,485,745 | 3,466,365 | 2,508,404 | 2,246,981 | 1,998,309 |
| Encumbrances | 1,998,066 | 2,686,773 | 3,449,728 | 5,045,730 | 4,000,000 | 3,500,000 | 3,000,000 |
| Unencumbered Cash Balance | 14,040,714 | 13,473,065 | (1,963,983) | (1,579,365) | (1,491,596) | (1,253,019) | (1,001,691) |

Additional Information:

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|--|--|--|--|--|--|--|--|
| 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 \$139,011.34.

Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 07/01/17) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2018 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 revenue increase in FY 2016 is a result of the fluctuations of course offerings and enrollment during the Summer Session.

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 891,534 | 1,040,534 | 1,057,534 | 1,182,534 | 1,182,534 | 1,182,534 | 1,182,534 |
| Beginning Cash Balance | 1,950,314 | 1,917,123 | 1,804,128 | 1,881,238 | 1,726,596 | 1,500,596 | 1,262,019 |
| Revenues | 1,232,293 | 1,282,767 | 1,460,383 | 1,374,250 | 1,480,780 | 1,510,396 | 1,540,604 |
| Expenditures | 966,472 | 976,554 | 1,006,551 | 1,093,183 | 1,032,666 | 1,073,973 | 1,116,932 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | (299,011) | (419,208) | (376,722) | (435,709) | (674,114) | (675,000) | (675,000) |
| Ending Cash Balance | 1,917,123 | 1,804,128 | 1,881,238 | 1,726,596 | 1,500,596 | 1,262,019 | 1,010,691 |
| Encumbrances | 15,338 | 11,727 | 6,490 | 8,219 | 9,000 | 9,000 | 9,000 |
| Unencumbered Cash Balance | 1,901,785 | 1,792,400 | 1,874,748 | 1,718,377 | 1,491,596 | 1,253,019 | 1,001,691 |

Additional Information:

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|--|--|--|--|--|--|--|--|
| 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 \$139,011.34.

Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 07/01/17) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 41,309 | 41,309 | 21,309 | 21,309 | 21,309 | 21,309 | 21,309 |
| Beginning Cash Balance | 26,766 | 33,218 | 7,704 | 4,671 | 4,157 | 3,957 | 3,973 |
| Revenues | 15,371 | 13,779 | 9,769 | 9,479 | 10,800 | 11,016 | 11,236 |
| Expenditures | 8,919 | 39,293 | 12,802 | 9,993 | 11,000 | 11,000 | 11,000 |
| 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 | 33,218 | 7,704 | 4,671 | 4,157 | 3,957 | 3,973 | 4,209 |
| Encumbrances | 0 | 832 | 223 | 44 | | | |
| Unencumbered Cash Balance | 33,218 | 6,872 | 4,448 | 4,113 | 3,957 | 3,973 | 4,209 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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. Expenditures in FY 2015 included one time investments to promote the CCEC's non-credit programs.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 416,860 | 716,860 | 553,315 | 529,736 | 529,736 | 529,736 | 529,736 |
| Beginning Cash Balance | 389,058 | 333,660 | 160,637 | 97,985 | 155,479 | 235,828 | 316,658 |
| Revenues | 143,017 | 187,057 | 193,122 | 225,486 | 213,134 | 221,659 | 230,526 |
| Expenditures | 522,007 | 754,974 | 541,461 | 468,677 | 443,950 | 452,829 | 461,886 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 323,592 | 394,894 | 285,686 | 300,685 | 311,165 | 312,000 | 312,000 |
| Ending Cash Balance | 333,660 | 160,637 | 97,985 | 155,479 | 235,828 | 316,658 | 397,299 |
| Encumbrances | 36,925 | 38,207 | 3,772 | 8,756 | 10,000 | 10,000 | 10,000 |
| Unencumbered Cash Balance | 296,736 | 122,430 | 94,213 | 146,723 | 225,828 | 306,658 | 387,299 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 increase in revenue in FY 2016 is due to commissions from the food service provider at Imiloa and increased 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 505,999 | 505,999 | 655,999 | 730,999 | 730,999 | 730,999 | 730,999 |
| Beginning Cash Balance | 340,294 | 396,441 | 411,915 | 517,762 | 557,618 | 613,645 | 656,836 |
| Revenues | 526,695 | 516,432 | 739,484 | 665,996 | 725,821 | 733,079 | 740,410 |
| Expenditures | 471,469 | 502,696 | 633,638 | 626,139 | 669,794 | 689,888 | 710,584 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 922 | 1,737 | 1 | 0 | 0 | 0 | 0 |
| Ending Cash Balance | 396,441 | 411,915 | 517,762 | 557,618 | 613,645 | 656,836 | 686,662 |
| Encumbrances | 112,103 | 152,100 | 127,767 | 137,771 | 135,000 | 135,000 | 135,000 |
| Unencumbered Cash Balance | 284,339 | 259,815 | 389,994 | 419,847 | 478,645 | 521,836 | 551,662 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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:

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 6,153,000 | 6,354,348 | 6,554,348 | 6,754,348 | 6,754,348 | 6,754,348 | 6,754,348 |
| Beginning Cash Balance | (987) | 0 | 469,209 | 700,194 | 641,307 | 641,307 | 641,307 |
| Revenues | 0 | 0 | 0 | 0 | | | |
| Expenditures | 5,603,971 | 5,880,791 | 6,319,015 | 6,608,887 | 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 | 6,550,000 |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 5,604,958 | 6,350,000 | 6,550,000 | 6,550,000 | 6,550,000 | 6,550,000 | 6,550,000 |
| Ending Cash Balance | 0 | 469,209 | 700,194 | 641,307 | 641,307 | 641,307 | 641,307 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 0 | 469,209 | 700,194 | 641,307 | 641,307 | 641,307 | 641,307 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 4,304,744 | 4,404,744 | 4,724,267 | 5,458,514 | 5,458,514 | 5,458,514 | 5,458,514 |
| Beginning Cash Balance | 3,582,607 | 4,054,172 | 3,784,013 | 4,284,146 | 5,082,472 | 5,149,167 | 5,139,859 |
| Revenues | 5,842,383 | 6,093,147 | 5,901,662 | 5,993,743 | 6,048,208 | 6,169,172 | 6,292,556 |
| Expenditures | 4,009,572 | 5,607,205 | 4,540,802 | 4,394,561 | 4,902,384 | 5,098,479 | 5,302,419 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | (1,361,246) | (756,101) | (860,728) | (800,856) | (1,079,130) | (1,080,000) | (1,080,000) |
| Ending Cash Balance | 4,054,172 | 3,784,013 | 4,284,146 | 5,082,472 | 5,149,167 | 5,139,859 | 5,049,997 |
| Encumbrances | 821,211 | 461,260 | 425,158 | 439,682 | 450,000 | 450,000 | 450,000 |
| Unencumbered Cash Balance | 3,232,961 | 3,322,754 | 3,858,989 | 4,642,790 | 4,699,167 | 4,689,859 | 4,599,997 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 decrease in expenditures in FY 2015 is due to the FY 2014 expenditures being higher than normal. In FY 2014 payment was made to the Office of Hawaiian Affairs for the use of ceded land for the current year as well as previous years beginning FY 2007. Beginning FY 2015, the University 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. Revenue decreased in FY 2017 due to a court order to defer TMT payments until a resolution is determined.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 350,000 | 726,000 | 726,000 | 756,000 | 756,000 | 756,000 | 756,000 |
| Beginning Cash Balance | 696,776 | 176,206 | 325,826 | 289,232 | 83,072 | 83,072 | 86,823 |
| Revenues | 424,454 | 660,043 | 655,972 | 510,957 | 375,100 | 382,602 | 390,254 |
| Expenditures | 945,024 | 510,659 | 692,567 | 717,117 | 375,100 | 378,851 | 382,640 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 0 | 237 | (0) | 0 | 0 | 0 | 0 |
| Ending Cash Balance | 176,206 | 325,826 | 289,232 | 83,072 | 83,072 | 86,823 | 94,438 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 176,206 | 325,826 | 289,232 | 83,072 | 83,072 | 86,823 | 94,438 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 25,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Beginning Cash Balance | 17,611 | 4,394 | 3,281 | 711 | 711 | 961 | 961 |
| Revenues | 0 | 5,000 | 0 | 0 | 5,000 | 5,000 | 5,000 |
| Expenditures | 13,217 | 6,113 | 2,570 | 0 | 4,750 | 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 | 4,394 | 3,281 | 711 | 711 | 961 | 961 | 961 |
| Encumbrances | 280 | 273 | 137 | 237 | 200 | 200 | 200 |
| Unencumbered Cash Balance | 4,114 | 3,008 | 574 | 474 | 761 | 761 | 761 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UH Hilo Intercollegiate Athletics SF
 Legal Authority: 304A-2176, HRS

Contact Name: Lois Fujiyoshi
 Phone: 932-7664
 Fund type (MOF) B
 Appropriation Acct. No. S-312-F

Intended Purpose:

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

Source of Revenues:

Ticket sales, sponsorships and other related income.

Current Program Activities/Allowable Expenses:

Expenses in support of the athletic programs and sports camps.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

The fluctuation of revenue is the result of the level of public interest in attending sporting events. Ticket sales, concession and merchandise sales will vary from year to year depending on the number of fans attending home games. Expenditures will vary based on the number of road trips each team has scheduled.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 292,789 | 192,789 | 292,789 | 267,789 | 267,789 | 267,789 | 267,789 |
| Beginning Cash Balance | 36,652 | 37,069 | 129,545 | 135,452 | 155,638 | 147,938 | 157,530 |
| Revenues | 218,630 | 221,564 | 180,273 | 204,981 | 182,300 | 189,592 | 197,176 |
| Expenditures | 218,213 | 146,189 | 185,118 | 197,827 | 200,000 | 190,000 | 195,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 0 | 17,101 | 10,753 | 13,032 | 10,000 | 10,000 | 10,000 |
| Ending Cash Balance | 37,069 | 129,545 | 135,452 | 155,638 | 147,938 | 157,530 | 169,706 |
| Encumbrances | 4,795 | 13,629 | 19,446 | 7,010 | 10,000 | 10,000 | 10,000 |
| Unencumbered Cash Balance | 32,275 | 115,916 | 116,006 | 148,628 | 137,938 | 147,530 | 159,706 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 130,035 | 130,035 | 170,035 | 170,035 | 170,035 | 170,035 | 170,035 |
| Beginning Cash Balance | 120,495 | 97,859 | 52,309 | 26,009 | 27,560 | 15,750 | 19,067 |
| Revenues | 144,444 | 133,020 | 114,094 | 180,222 | 128,190 | 133,318 | 138,650 |
| Expenditures | 167,080 | 178,570 | 140,394 | 178,671 | 140,000 | 130,000 | 135,000 |
| 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 | 97,859 | 52,309 | 26,009 | 27,560 | 15,750 | 19,067 | 22,718 |
| Encumbrances | 7,702 | 4,764 | 3,559 | 0 | | | |
| Unencumbered Cash Balance | 90,157 | 47,546 | 22,450 | 27,560 | 15,750 | 19,067 | 22,718 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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, activity at the center increased resulting in increased revenue and expenses as reflected in FY 2016. However, in FY 2017, there were decreases again due to a period of inactivity when the testing center relocated to another building, compounded by problems with connectivity.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 8,135 | 15,595 | 13,199 | 12,285 | 16,756 | 22,968 | 24,468 |
| Revenues | 7,690 | 8,587 | 18,093 | 12,421 | 14,412 | 16,000 | 18,000 |
| Expenditures | 230 | 10,982 | 19,008 | 7,951 | 8,200 | 14,500 | 15,500 |
| 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 | 15,595 | 13,199 | 12,285 | 16,756 | 22,968 | 24,468 | 26,968 |
| Encumbrances | 0 | 0 | 0 | 0 | | | |
| Unencumbered Cash Balance | 15,595 | 13,199 | 12,285 | 16,756 | 22,968 | 24,468 | 26,968 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 2,952,912 | 3,952,912 | 4,398,912 | 3,998,912 | 4,156,089 | 4,156,089 | 4,156,089 |
| Beginning Cash Balance | 788,461 | 693,795 | 463,308 | 673,627 | 781,177 | 250,000 | 300,000 |
| Revenues | 3,820,891 | 2,830,493 | 3,829,747 | 3,828,088 | 2,363,070 | 2,400,000 | 2,400,000 |
| Expenditures | 3,582,328 | 3,420,628 | 4,106,985 | 3,919,643 | 3,841,096 | 3,100,000 | 3,100,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | (333,471) | 359,649 | 487,557 | 199,105 | 946,849 | 750,000 | 750,000 |
| Ending Cash Balance | 693,554 | 463,308 | 673,627 | 781,177 | 250,000 | 300,000 | 350,000 |
| Encumbrances | 75,183 | 59,382 | 67,791 | 68,273 | 70,000 | 70,000 | 70,000 |
| Unencumbered Cash Balance | 618,370 | 403,926 | 605,836 | 712,903 | 180,000 | 230,000 | 280,000 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 114,337 | 139,337 | 139,337 | 139,337 | 139,337 | 139,337 | 139,337 |
| Beginning Cash Balance | 189,028 | 193,159 | 146,948 | 110,485 | 65,161 | 22,046 | 26,958 |
| Revenues | 64,390 | 59,265 | 60,122 | 62,416 | 65,300 | 67,912 | 70,628 |
| Expenditures | 60,259 | 105,476 | 96,584 | 107,741 | 108,415 | 63,000 | 65,500 |
| 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 | 193,159 | 146,948 | 110,485 | 65,161 | 22,046 | 26,958 | 32,086 |
| Encumbrances | 345 | 745 | 1,718 | 4,070 | | | |
| Unencumbered Cash Balance | 192,814 | 146,203 | 108,768 | 61,091 | 22,046 | 26,958 | 32,086 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UH Student Activities RF
 Legal Authority: 304A-2257, HRS

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

Intended Purpose:

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

Source of Revenues:

Fees collected, ticket sales and other related income.

Current Program Activities/Allowable Expenses:

Expenses necessary to offer activities and programs to the students.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

The 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 2,005,355 | 2,400,355 | 2,000,355 | 2,370,355 | 2,370,355 | 2,370,355 | 2,370,355 |
| Beginning Cash Balance | 2,325,469 | 1,820,873 | 1,660,417 | 1,817,555 | 2,003,082 | 1,984,241 | 1,788,698 |
| Revenues | 1,588,559 | 1,725,290 | 1,827,773 | 1,786,037 | 1,958,905 | 1,821,758 | 1,858,193 |
| Expenditures | 2,093,155 | 1,887,811 | 1,670,635 | 1,600,510 | 1,977,746 | 2,017,301 | 2,057,647 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 0 | 2,065 | 0 | 0 | 0 | 0 | 0 |
| Ending Cash Balance | 1,820,873 | 1,660,417 | 1,817,555 | 2,003,082 | 1,984,241 | 1,788,698 | 1,589,244 |
| Encumbrances | 59,202 | 96,577 | 72,844 | 41,389 | 50,000 | 50,000 | 50,000 |
| Unencumbered Cash Balance | 1,761,672 | 1,563,839 | 1,744,711 | 1,961,693 | 1,934,241 | 1,738,698 | 1,539,244 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 16,000 | 46,000 | 0 | 0 | 0 | 0 | 0 |
| Beginning Cash Balance | 56,904 | 41,387 | 3 | 3 | (0) | (0) | (0) |
| Revenues | 3,145 | 2 | 0 | 0 | 0 | 0 | 0 |
| Expenditures | 18,661 | 41,386 | 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 | 41,387 | 3 | 3 | (0) | (0) | (0) | (0) |
| Encumbrances | 40,913 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 0 | 0 |
| Unencumbered Cash Balance | 475 | 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 | | | | | | | |

Report on Non-General Fund Information
for Submittal to the 2018 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. Expenditures increased in FY 2017 as the printing costs continued and salary expenses for personnel were no longer split with other funds.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 72,135 | 122,135 | 122,135 | 152,135 | 152,135 | 152,135 | 152,135 |
| Beginning Cash Balance | 95,470 | 102,800 | 81,302 | 108,470 | 62,010 | 38,510 | 42,110 |
| Revenues | 67,974 | 76,896 | 92,421 | 99,993 | 90,000 | 93,600 | 97,344 |
| Expenditures | 60,645 | 98,393 | 65,253 | 146,453 | 113,500 | 90,000 | 92,000 |
| 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 | 102,800 | 81,302 | 108,470 | 62,010 | 38,510 | 42,110 | 47,454 |
| Encumbrances | 0 | 3,094 | 33,634 | 8,322 | | | |
| Unencumbered Cash Balance | 102,800 | 78,208 | 74,836 | 53,688 | 38,510 | 42,110 | 47,454 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| 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 2018 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.

The increase of expenditures in FY 2016 and FY 2017 were also due to needed repairs and maintenance.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 71,046 | 71,046 | 71,046 | 81,046 | 81,046 | 81,046 | 81,046 |
| Beginning Cash Balance | 124,152 | 154,384 | 169,162 | 193,084 | 201,411 | 191,016 | 178,977 |
| Revenues | 67,659 | 55,921 | 79,071 | 77,471 | 61,405 | 62,633 | 63,886 |
| Expenditures | 37,427 | 40,906 | 55,149 | 69,144 | 71,800 | 74,672 | 77,659 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 0 | (237) | 0 | 0 | 0 | 0 | 0 |
| Ending Cash Balance | 154,384 | 169,162 | 193,084 | 201,411 | 191,016 | 178,977 | 165,204 |
| Encumbrances | 670 | 620 | 8,833 | 9,403 | | | |
| Unencumbered Cash Balance | 153,714 | 168,542 | 184,251 | 192,008 | 191,016 | 178,977 | 165,204 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 489,130 | 489,130 | 491,674 | 491,674 | 491,674 | 491,674 | 491,674 |
| Beginning Cash Balance | 153,532 | 141,303 | 126,705 | 183,750 | 245,403 | 335,403 | 423,623 |
| Revenues | 241,873 | 251,010 | 268,374 | 265,923 | 269,000 | 274,380 | 279,868 |
| Expenditures | 254,101 | 265,607 | 211,330 | 204,270 | 179,000 | 186,160 | 193,606 |
| 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 | 141,303 | 126,705 | 183,750 | 245,403 | 335,403 | 423,623 | 509,885 |
| Encumbrances | 24,745 | 26,609 | 100,946 | 26,538 | 25,000 | 25,000 | 25,000 |
| Unencumbered Cash Balance | 116,558 | 100,096 | 82,803 | 218,865 | 310,403 | 398,623 | 484,885 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 418,990 | 443,962 | 443,962 | 443,962 | 443,962 | 443,962 | 443,962 |
| Beginning Cash Balance | 0.00 | 0.00 | 0.00 | (16.00) | 0.00 | 0 | 0 |
| Revenues | 294,872 | 326,400 | 275,289 | 341,314 | 341,000 | 341,000 | 341,000 |
| Expenditures | 294,872 | 326,400 | 275,305 | 341,298 | 341,000 | 341,000 | 341,000 |
| 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 | (16) | 0 | 0 | 0 | 0 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 0 | 0 | (16) | 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 2018 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 to TFSF. Increase in faculty overload in FY16 to account for growing enrollment. FY17 experienced a higher than projected revenue due to increase in enrollment.

| Financial Data | | | | | | | |
|---|-------------|-------------|--------------|-------------|-------------|-------------|--------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 18,134,958 | 18,500,958 | 15,456,479 | 15,767,979 | 16,500,000 | 16,750,000 | 17,000,000 |
| Beginning Cash Balance | (1,232,499) | 984,082 | 3,246,762 | (2,064,099) | (1,993,015) | (1,291,081) | (845,771) |
| Revenues | 10,590,609 | 12,682,401 | 14,091,424 | 16,120,348 | 16,603,958 | 17,274,758 | 17,972,658 |
| Expenditures | 6,019,700 | 4,414,754 | 7,381,256 | 7,076,341 | 7,217,867 | 7,362,225 | 7,509,469 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| Debt Service trans-out | (1,817,702) | (2,858,865) | (4,286,155) | (3,817,662) | (3,374,865) | (3,308,687) | (3,297,429) |
| Scholarship trans-out | (115,590) | (2,937,327) | (2,266,615) | (2,315,961) | (2,320,000) | (2,343,200) | (2,366,632) |
| EB-5 & Other System Assess. | (424,489) | (208,776) | (116,229) | (114,825) | (193,357) | (200,000) | (200,000) |
| Act 236 | | | (5,352,029) | (2,724,475) | (2,795,935) | (3,615,336) | (4,185,451) |
| Net Total Transfers | (2,357,781) | (6,004,967) | (12,021,028) | (8,972,923) | (8,684,157) | (9,467,223) | (10,049,512) |
| Ending Cash Balance | 980,629 | 3,246,762 | (2,064,099) | (1,993,015) | (1,291,081) | (845,771) | (432,094) |
| Encumbrances | 297,040 | 322,618 | 738,203 | 463,800 | 473,076 | 482,537 | 492,188 |
| Unencumbered Cash Balance | 683,589 | 2,924,144 | (2,802,302) | (2,456,815) | (1,764,157) | (1,328,308) | (924,282) |

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 \$39,825.84.

Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 07/01/17) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2018 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. In FY16 & 17, increase in personnel costs to accommodate enrollment growth.

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 2,727,521 | 2,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Beginning Cash Balance | 1,634,918 | 1,828,127 | 2,411,201 | 2,828,427 | 2,496,641 | 1,767,157 | 1,331,308 |
| Revenues | 547,282 | 940,002 | 1,053,837 | 1,087,854 | 1,142,246 | 1,199,358 | 1,259,326 |
| Expenditures | 350,803 | 141,198 | 381,611 | 444,145 | 453,028 | 462,088 | 471,330 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| Debt Services | | | | (467,890) | (911,002) | (920,319) | (939,223) |
| EB-5 Interest trans-out | | (127,500) | (255,000) | (255,000) | (255,000) | | |
| R&R Reserve | | | | (250,000) | (250,000) | (250,000) | (250,000) |
| Emrgncy Siren & Bond Assess. | | (88,231) | | (2,605) | (2,700) | (2,800) | (2,800) |
| Net Total Transfers | 0 | (215,731) | (255,000) | (975,495) | (1,418,702) | (1,173,119) | (1,192,023) |
| Ending Cash Balance | 1,831,397 | 2,411,201 | 2,828,427 | 2,496,641 | 1,767,157 | 1,331,308 | 927,282 |
| Encumbrances | 0 | 0 | 5,400 | 0 | 3,000 | 3,000 | 3,000 |
| Unencumbered Cash Balance | 1,831,397 | 2,411,201 | 2,823,027 | 2,496,641 | 1,764,157 | 1,328,308 | 924,282 |

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 \$39,825.84.

Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 07/01/17) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 20,000 | 20,000 | 20,000 | 25,000 | 25,000 | 25,000 | 26,000 |
| Beginning Cash Balance | 10,009 | 19,273 | 18,211 | 13,666 | 10,435 | 7,553 | 5,259 |
| Revenues | 14,616 | 15,290 | 19,463 | 20,673 | 21,499 | 22,574 | 23,929 |
| Expenditures | 5,352 | 16,353 | 24,008 | 23,903 | 24,381 | 24,869 | 25,366 |
| 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 | 19,273 | 18,211 | 13,666 | 10,435 | 7,553 | 5,259 | 3,821 |
| Encumbrances | 688 | 4,185 | 6,313 | 5,214 | 3,750 | 3,750 | 3,750 |
| Unencumbered Cash Balance | 18,585 | 14,025 | 7,353 | 5,221 | 3,803 | 1,509 | 71 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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. Starting 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 100,000 | 100,000 | 250,000 | 180,000 | 190,000 | 190,000 | 195,000 |
| Beginning Cash Balance | 73,769 | 103,073 | 39,507 | 95,737 | 84,743 | 73,529 | 62,091 |
| Revenues | 33,205 | 10,432 | 146,715 | 168,521 | 171,891 | 175,329 | 178,836 |
| Expenditures | 3,901 | 28,910 | 90,485 | 179,515 | 183,105 | 186,767 | 190,502 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| Trans to Revolving Fund | | (45,089) | | | | | |
| Net Total Transfers | 0 | (45,089) | 0 | 0 | 0 | 0 | 0 |
| Ending Cash Balance | 103,073 | 39,507 | 95,737 | 84,743 | 73,529 | 62,091 | 50,424 |
| Encumbrances | 0 | 8,833 | 37,808 | 10,202 | 10,406 | 10,614 | 10,826 |
| Unencumbered Cash Balance | 103,073 | 30,674 | 57,929 | 74,541 | 63,123 | 51,477 | 39,598 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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:

Increase in vending operations in FY2015 - FY2016 resulted in an increase in revenue and expenditures.

FY2017 decrease in expenditures to adjust for slight decrease in revenues.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 20,000 | 100,000 | 75,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Beginning Cash Balance | (2,549) | 8,598 | 20,302 | 34,460 | 48,988 | 63,807 | 78,922 |
| Revenues | 18,373 | 21,686 | 25,864 | 24,750 | 25,245 | 25,749 | 26,264 |
| Expenditures | 7,227 | 9,982 | 11,706 | 10,222 | 10,426 | 10,635 | 10,847 |
| 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 | 8,598 | 20,302 | 34,460 | 48,988 | 63,807 | 78,922 | 94,339 |
| Encumbrances | 6,786 | 1,500 | 246 | 0 | 200 | 200 | 200 |
| Unencumbered Cash Balance | 1,812 | 18,802 | 34,214 | 48,988 | 63,607 | 78,722 | 94,139 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 1,000,000 | 2,000,000 | 2,000,000 | 2,300,000 | 2,063,810 | 2,085,810 | 1,909,810 |
| Beginning Cash Balance | (929,379) | (1,765,411) | (55,482) | (142,059) | (99,577) | 0 | 0 |
| Revenues | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Expenditures | 912,324 | 1,227,398 | 2,353,192 | 2,273,479 | 2,320,000 | 2,343,200 | 2,343,201 |
| 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 | 2,315,961 | 2,419,577 | 2,343,200 | 2,343,201 |
| | | | | | | | |
| Net Total Transfers | 76,292 | 2,937,327 | 2,266,615 | 2,315,961 | 2,419,577 | 2,343,200 | 2,343,201 |
| Ending Cash Balance | (1,765,411) | (55,482) | (142,059) | (99,577) | 0 | 0 | 0 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | (1,765,411) | (55,482) | (142,059) | (99,577) | 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 2018 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. Starting FY16, transferred deposits to the UH Real Property and Facilities Use revolving fund account. In FY17, utilized RF account (HRS 304A-2274) for expenditures.

| Financial Data | | | | | | | |
|---|-------------|------------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 10,000,000 | 10,000,000 | 200,000 | 2,000 | 2,000 | 90,000 | 0 |
| Beginning Cash Balance | 1,139,052 | 120,826 | 269,876 | 86,603 | 85,070 | 85,070 | 0 |
| Revenues | (787,954) | 4,050 | (24,555) | 273 | 0 | - | 0 |
| Expenditures | (1,582,913) | 0 | 158,717 | 1,807 | 0 | 85,070 | 0 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| Debt Services | (1,813,185) | | | | | | |
| EB-5 Interest | | (15,000) | | | | | |
| Emergency Siren | | 160,000 | | | | | |
| Net Total Transfers | (1,813,185) | 145,000 | 0 | 0 | 0 | 0 | 0 |
| Ending Cash Balance | 120,826 | 269,876 | 86,603 | 85,070 | 85,070 | (0) | (0) |
| Encumbrances | 31,665 | 190,482 | 1,807 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 89,161 | 79,393 | 84,796 | 85,070 | 85,070 | (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 2018 Legislature

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

Contact Name: Linda Saiki
 Phone: 689-2503

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

Intended Purpose:

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.
 To allow the university to develop the new campus in Kapolei.

Source of Revenues:

Proceeds from the sale of public lands, all net rents from leases, licenses, and permits; or all proceeds derived from the development rights of public lands.

Current Program Activities/Allowable Expenses:

Planning, land acquisition, design, construction, and equipment necessary for the development of the permanent campus of the University of Hawai'i - West O'ahu in Kapolei including infrastructure and other public or common facilities.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Revenue generated equals share of interest income. Expenditures based on actual bond assessment costs.

| Financial Data | | | | | | | |
|---|-----------|-----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 1,000,000 | 4,000 | 1,000 | 2,500 | 3,000 | 3,000 | 3,000 |
| Beginning Cash Balance | 2,000,004 | 382,070 | 259 | 21 | 250,527 | 500,527 | 750,527 |
| Revenues | 254 | 259 | 278 | 503 | 500 | 500 | 500 |
| Expenditures | 2,002,759 | 3,231 | 3,154 | 2,603 | 3,000 | 3,000 | 3,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| Rating Agent and Other Fees | | | 2,638 | 2,605 | 2,500 | 2,500 | 2,500 |
| Debt Services/BABS | 384,571 | (378,839) | | | | | |
| R&R Reserve | | | | 250,000 | 250,000 | 250,000 | 250,000 |
| Net Total Transfers | 384,571 | (378,839) | 2,638 | 252,605 | 252,500 | 252,500 | 252,500 |
| Ending Cash Balance | 382,070 | 259 | 21 | 250,527 | 500,527 | 750,527 | 1,000,527 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 382,070 | 259 | 21 | 250,527 | 500,527 | 750,527 | 1,000,527 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 per Agreement: FY16 \$250,000; FY17 \$200,000; FY18 \$175,000. Payroll and other costs incurred to support funding purpose.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | 50,000 | 500,000 | 200,000 | 200,000 | 110,000 | 120,000 |
| Beginning Cash Balance | | 0 | 500,000 | 682,695 | 800,466 | 876,791 | 768,249 |
| Revenues | | 500,000 | 250,000 | 200,000 | 175,000 | 0 | 0 |
| Expenditures | | 0 | 67,305 | 82,229 | 98,675 | 108,542 | 119,396 |
| 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 | 500,000 | 682,695 | 800,466 | 876,791 | 768,249 | 648,853 |
| Encumbrances | | 23,246 | 21,266 | 16,017 | 19,221 | 21,143 | 23,257 |
| Unencumbered Cash Balance | 0 | 476,754 | 661,429 | 784,449 | 857,571 | 747,106 | 625,596 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 20,000 | 20,000 | 0 | 0 | 0 | 0 | 0 |
| Beginning Cash Balance | 12,269 | 12,285 | 3 | 0 | 0 | 0 | 0 |
| Revenues | 16 | 3 | 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 | (12,286) | (3) | 0 | 0 | 0 | 0 |
| Ending Cash Balance | 12,285 | 3 | 0 | 0 | 0 | 0 | 0 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 12,285 | 3 | 0 | 0 | 0 | 0 | 0 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 thus the spike in expenditures. In FY2017, new Chancellor transferred RTRF revenue to UHWO.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 150,000 | 150,000 | 225,000 | 225,000 | 300,000 | 325,000 | 325,000 |
| Beginning Cash Balance | (38,916) | 7,437 | 88,488 | 7,595 | 30,016 | 92,577 | 89,577 |
| Revenues | 105,465 | 148,595 | 140,203 | 190,521 | 292,561 | 250,000 | 252,500 |
| Expenditures | 98,410 | 61,642 | 221,136 | 168,100 | 230,000 | 253,000 | 278,300 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| RTRF Adjustment | 39,298 | (5,903) | 40 | | | | |
| | | | | | | | |
| Net Total Transfers | 39,298 | (5,903) | 40 | 0 | 0 | 0 | 0 |
| Ending Cash Balance | 7,437 | 88,488 | 7,595 | 30,016 | 92,577 | 89,577 | 63,777 |
| Encumbrances | 0 | 65,000 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 7,437 | 23,488 | 7,595 | 30,016 | 92,577 | 89,577 | 63,777 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

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

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

Intended Purpose:

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

Source of Revenues:

Revenue is derived from fees collected for transcript and diploma requests.

Current Program Activities/Allowable Expenses:

Expenses related to managing the cost of transcripts and diplomas.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Increase in requests for transcripts and diplomas in FY2014 - FY2016 resulted in an increase in revenue.

Increase in student help payroll, printing costs and subscription costs led to an overall increase in expenditures in FY2015 - FY2016.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 100,000 | 100,000 | 50,000 | 70,000 | 75,000 | 80,000 | 80,000 |
| Beginning Cash Balance | 44,120 | 47,752 | 55,018 | 62,290 | 70,627 | 79,230 | 88,080 |
| Revenues | 19,802 | 22,826 | 25,837 | 28,378 | 30,648 | 33,100 | 35,748 |
| Expenditures | 16,170 | 15,561 | 18,565 | 20,041 | 22,045 | 24,249 | 26,674 |
| 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 | 47,753 | 55,018 | 62,290 | 70,627 | 79,230 | 88,080 | 97,154 |
| Encumbrances | 1,033 | 1,350 | 4,711 | 9,388 | 10,327 | 11,360 | 12,496 |
| Unencumbered Cash Balance | 46,720 | 53,668 | 57,580 | 61,239 | 68,903 | 76,720 | 84,658 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 500,000 | 1,000,000 | 815,000 | 815,000 | 883,139 | 883,139 | 883,139 |
| Beginning Cash Balance | 39,643 | 249,040 | 487,845 | 739,109 | 1,010,774 | 1,218,844 | 1,348,244 |
| Revenues | 380,338 | 572,633 | 603,312 | 655,147 | 668,250 | 681,615 | 695,247 |
| Expenditures | 170,941 | 333,828 | 352,048 | 383,482 | 460,179 | 552,215 | 662,657 |
| 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 | 249,040 | 487,845 | 739,109 | 1,010,774 | 1,218,844 | 1,348,244 | 1,380,834 |
| Encumbrances | 442 | 4,872 | 37,460 | 5,010 | 6,011 | 7,214 | 8,656 |
| Unencumbered Cash Balance | 248,598 | 482,973 | 701,649 | 1,005,764 | 1,212,833 | 1,341,031 | 1,372,177 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 and expenditures were higher than projected as CLEAR continues to provide services to the community.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 20,000 | 10,000 | 10,000 | 15,000 | 20,000 | 20,000 | 20,000 |
| Beginning Cash Balance | 3,760 | 2,238 | 4,387 | 6,847 | 10,616 | 14,762 | 19,323 |
| Revenues | 5,761 | 6,632 | 7,803 | 11,330 | 12,463 | 13,709 | 15,080 |
| Expenditures | 7,283 | 5,574 | 5,343 | 7,561 | 8,317 | 9,148 | 10,063 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 0 | 1,091 | 0 | 0 | 0 | 0 | 0 |
| Ending Cash Balance | 2,239 | 4,387 | 6,847 | 10,616 | 14,762 | 19,323 | 24,340 |
| Encumbrances | 2,237 | 2,462 | 2,385 | 3,041 | 3,345 | 3,679 | 4,047 |
| Unencumbered Cash Balance | 1 | 1,925 | 4,462 | 7,576 | 11,418 | 15,644 | 20,293 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 during FY2015 and FY 2016 received from external MOAs, concession contracts, and facilities use agreements. Expenses increased to support campus facilities.

| Financial Data | | | | | | | |
|---|-----------|-----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 2,909,900 | 2,420,000 | 900,000 | 875,000 | 785,000 | 755,000 | 755,000 |
| Beginning Cash Balance | 30,714 | 119,360 | 174,577 | 337,334 | 472,304 | 766,974 | 665,345 |
| Revenues | 180,208 | 181,117 | 259,915 | 269,139 | 448,964 | 325,810 | 332,326 |
| Expenditures | 91,562 | 107,184 | 97,161 | 134,169 | 154,294 | 427,438 | 204,054 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 0 | (18,716) | 3 | 0 | 0 | 0 | 0 |
| Ending Cash Balance | 119,360 | 174,577 | 337,334 | 472,304 | 766,974 | 665,345 | 793,618 |
| Encumbrances | 6,064 | 26,386 | 19,309 | 24,303 | 27,949 | 32,141 | 36,962 |
| Unencumbered Cash Balance | 113,296 | 148,190 | 318,025 | 448,001 | 739,025 | 633,205 | 756,656 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 26,772 | 33,544 | 33,544 | 33,544 | 802,037 | 802,037 | 802,037 |
| Beginning Cash Balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenues | 9,289 | 18,925 | 45,774 | 30,050 | 33,055 | 36,361 | 39,997 |
| Expenditures | 9,289 | 18,925 | 45,774 | 30,050 | 33,055 | 36,361 | 39,997 |
| 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 2018 Legislature

Department: UOH
 Prog ID(s): UOH-800
 Name of Fund: UH Tuition and Fees SF
 Legal Authority: 304A-2153, HRS

Contact Name: Michael Unebasani
 Phone: 956-6280
 Fund type (MOF): B
 Appropriation Acct. No.: S-300-F

Intended Purpose:

The fund is used to account for revenues from tuition-related course and fee charges which are expended to maintain or improve the university's programs and operations.

Source of Revenues:

Revenues are from tuition-related course and fee charges collected by the University from students.

Current Program Activities/Allowable Expenses:

To recover part of the cost of instruction from resident and non-resident students in the form of tuition, late and change in registration fees, application fees, and out-of-state or non-resident fees.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

| Financial Data | | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------------------|------------------------|------------------------|
| | FY 2014 (actual) | FY 2015 (actual) | FY 2016 (actual) | FY 2017 (actual) | FY 2018 (estimated) | FY 2019 (estimated) | FY 2020 (estimated) |
| Appropriation Ceiling | 71,167,365 | 76,183,293 | 76,201,367 | 76,230,929 | 76,230,929 | 76,230,929 | 76,230,929 |
| Beginning Cash Balance | 16,686,249 | 15,826,470 | 16,219,438 | 5,470,004 | 7,429,149 | 7,497,018 | 7,497,018 |
| Revenues | 64,717,309 | 66,258,757 | 67,058,990 | 65,335,477 | 62,981,438 | 66,924,852 | 66,263,349 |
| Expenditures | 59,634,922 | 59,140,477 | 52,426,782 | 53,251,874 | 63,657,828 | 63,636,242 | 65,174,739 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| Act 236 transfer from UH System | | | | 19,430,607 | 23,836,964 | 17,472,933 | 14,841,771 |
| 2231722 Trf to UH System for Presidents Emerging Leaders Prog | | | | (1,000) | | | |
| 2232672 Trf to UH System for Presidents Emerging Leaders Prog | | | | (2,000) | | | |
| 2218832 Trf to UH System for Presidents Emerging Leaders Prog | | | | (5,000) | | | |
| 2228362 Trf to UH System for Presidents Emerging Leaders Prog | | | | (1,000) | | | |
| 2226672 Trf to UH System for Presidents Emerging Leaders Prog | | | | (4,000) | | | |
| 2301486 Trf to UH System for Presidents Emerging Leaders Prog | | | | (2,000) | | | |
| 2246482 Trf to UH System for Presidents Emerging Leaders Prog | | | | (1,000) | | | |
| 2301502 Trf to UH System for Presidents Emerging Leaders Prog | | | | (1,000) | | | |
| 2235542 Trf to UH System for Presidents Emerging Leaders Prog | | | | (2,000) | | | |
| 2230272 Trf for debt service | | | | (444,818) | | | |
| 2301502 Trf to CCSF for UHCC reserve | | | | (44,774) | | | |
| 2224502 Trf for debt service | | | | (165,034) | | | |
| 2224502 Trf to RUF for interest and Bond System expenses | | | | (418) | | | |
| 2221652 Trf to UH System for UH Foundation assessment | | | | | | | |
| 2301485 Trf to UH System for UH Foundation assessment | | | | (81,182) | | | |
| 2301486 Trf to UH System for UH Foundation assessment | | | | (124,922) | | | |
| 2301487 Trf to UH System for UH Foundation assessment | | | | (56,247) | | | |
| 2301493 Trf to UH System for UH Foundation assessment | | | | (45,724) | | | |
| 2301502 Trf to UH System for UH Foundation assessment | | | | (49,376) | | | |
| 2301515 Trf to UH System for UH Foundation assessment | | | | (131,749) | | | |
| 2301516 Trf to UH System for UH Foundation assessment | | | | (47,494) | | | |
| 2301485 Trf to UH System for Risk Mgmt assessment | | | | (76,926) | | | |
| 2301486 Trf to UH System for Risk Mgmt assessment | | | | (22,710) | | | |
| 2301487 Trf to UH System for Risk Mgmt assessment | | | | (11,826) | | | |
| 2301493 Trf to UH System for Risk Mgmt assessment | | | | (76,683) | | | |
| 2301502 Trf to UH System for Risk Mgmt assessment | | | | (23,459) | | | |
| 2301515 Trf to UH System for Risk Mgmt assessment | | | | (57,150) | | | |
| 2301516 Trf to UH System for Risk Mgmt assessment | | | | (45,284) | | | |
| 2301485 Trf to UH System for Kualifiancial system assessment | | | | (187,134) | | | |
| 2301486 Trf to UH System for Kualifiancial system assessment | | | | (187,855) | | | |
| 2301487 Trf to UH System for Kualifiancial system assessment | | | | (75,422) | | | |
| 2301493 Trf to UH System for Kualifiancial system assessment | | | | (304,019) | | | |
| 2301502 Trf to UH System for Kualifiancial system assessment | | | | (120,444) | | | |
| 2301515 Trf to UH System for Kualifiancial system assessment | | | | (496,060) | | | |
| 2301516 Trf to UH System for Kualifiancial system assessment | | | | (436,309) | | | |
| 2215392 Trf to UH System for eBuilder system assessment | | | | (51,365) | | | |
| 2265142 Trf to UH System for NeoGov assessment | | | | (49,833) | | | |
| 2286922 Trf for debt service | | | | (1,854,632) | | | |
| 2301857 Trf from UH System for Academy for Creative Media | | | | 3,048 | | | |
| 2230272 Trf to RUF for interest and Bond System expenses | | | | (548) | | | |
| 2300966 Trf to UH System for centralization of financial aid project | | | | (210,000) | | | |
| 2215392 Trf to RUF for interest and Bond System expenses | | | | (3,500) | | | |
| 2219442 Trf to CCSF for Aviation program | | | | (140,000) | | | |
| Act 236 transfer to UH System | | | | (23,836,964) | (17,472,933) | (14,841,771) | (12,210,909) |
| Net Transfer Projection (excl. Act 236) | | | | (5,719,772) | (5,719,772) | (5,719,772) | (5,719,772) |
| Net Total Transfers | (5,941,200) | (6,726,364) | (25,379,642) | (10,124,458) | 744,259 | (3,088,610) | (3,088,610) |
| Ending Cash Balance | 15,827,436 | 16,219,386 | 5,470,004 | 7,429,149 | 7,497,018 | 7,497,018 | 7,497,018 |
| Encumbrances | 6,534,917 | 7,036,216 | 5,458,428 | 7,497,018 | 7,497,018 | 7,497,018 | 7,497,018 |
| Unencumbered Cash Balance | 9,292,519 | 9,183,170 | 11,576 | (67,869) | 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 2017 with a total Unencumbered Cash Balance of (\$67,869).

Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 07/01/17) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 22,049,621 | 22,049,621 | 22,049,621 | 22,049,621 | 23,536,988 | 23,536,988 | 23,536,988 |
| Beginning Cash Balance | 27,758,890 | 25,753,480 | 27,946,455 | 19,884,344 | 21,386,600 | 18,954,283 | 18,954,283 |
| Revenues | 19,771,020 | 18,329,237 | 17,354,509 | 18,629,257 | 15,064,624 | 17,496,941 | 17,496,941 |
| Expenditures | 21,222,128 | 17,104,334 | 15,544,706 | 15,995,088 | 16,917,814 | 16,917,814 | 16,917,814 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| 2301803 Admin assessment transfer from Conf Ctr RF | | | | 794 | | | |
| 2238122 Trf for debt service | | | | (590,189) | | | |
| 2282922 Trf from TFSF for UHCC reserve | | | | 44,774 | | | |
| 2238122 Trf to RUF for bond system expenses | | | | (736) | | | |
| 2238122 Trf to CCSF for Utilities and Telephone charges | | | | (29,653) | | | |
| 2238122 Trf to CCSF for Culinary Inst of Pacific electrical system | | | | (37,352) | | | |
| 2261852 Distribution of royalties from UH System | | | | 7,970 | | | |
| 2301776 Trf to Conf Ctr RF Leadership Seminar remaining balance | | | | (2,839) | | | |
| 2244932 Trf to RUF for startup funding for Leahy restaurant | | | | (600,000) | | | |
| 2277222 Error correction trf from CCSF Honda Int'l Center | | | | (13,087) | | | |
| 2282862 Trf to UH System TFSF for UHCC Reserve | | | | (4,161) | | | |
| 2282882 Trf to UH System TFSF for UHCC Reserve | | | | (781) | | | |
| 2282902 Trf to UH System TFSF for UHCC Reserve | | | | (615) | | | |
| 2282922 Trf to UH System TFSF for UHCC Reserve | | | | (45,024) | | | |
| 2282932 Trf to UH System TFSF for UHCC Reserve | | | | (365) | | | |
| 2282942 Trf to UH System TFSF for UHCC Reserve | | | | (419) | | | |
| 2282952 Trf to UH System TFSF for UHCC Reserve | | | | (230) | | | |
| 2245532 Trf from TFSF for Aviation program | | | | 140,000 | | | |
| Net Transfer Projection | | | | | (579,127) | (579,127) | (579,127) |
| Net Total Transfers | (544,426) | 968,072 | (9,871,914) | (1,131,913) | (579,127) | (579,127) | (579,127) |
| Ending Cash Balance | 25,763,356 | 27,946,455 | 19,884,344 | 21,386,600 | 18,954,283 | 18,954,283 | 18,954,283 |
| Encumbrances | 3,835,037 | 2,678,816 | 1,722,765 | 1,556,676 | 1,556,676 | 1,556,676 | 1,556,676 |
| Unencumbered Cash Balance | 21,928,319 | 25,267,639 | 18,161,579 | 19,829,924 | 17,397,607 | 17,397,607 | 17,397,607 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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. \$2,738 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 expenses 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 \$67,091 of the expenses are utilities and telephone charges for the Culinary Institute of the Pacific facility.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | (2,302) | (66) | 286 | 37,782 | 38,167 | 38,167 | 38,167 |
| Revenues | (2,280) | (2,266) | (1,369) | (1,787) | | | |
| Expenditures | 2,909 | 3,309 | 76,390 | 69,829 | 4,996 | 4,996 | 4,996 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| 2300437 trf from CCSF for interest and Bond System expenses | | | | 737 | | | |
| 2300437 trf from CCSF for Utilities and Telephone charges | | | | 29,653 | | | |
| 2300437 trf from CCSF for Culinary Inst of Pacific electrical system | | | | 37,352 | | | |
| 2271642 trf from TFSF for interest and Bond System expenses | | | | 418 | | | |
| 2300471 trf from TFSF for interest and Bond System expenses | | | | 341 | | | |
| 2276702 trf from TFSF for interest and Bond System expenses | | | | 3,500 | | | |
| Net Transfer Projection | | | | | 4,996 | 4,996 | 4,996 |
| Net Total Transfers | 7,425 | 5,927 | 115,255 | 72,001 | 4,996 | 4,996 | 4,996 |
| Ending Cash Balance | (66) | 286 | 37,782 | 38,167 | 38,167 | 38,167 | 38,167 |
| Encumbrances | 0 | 0 | 37,352 | 37,352 | 37,352 | 37,352 | 37,352 |
| Unencumbered Cash Balance | (66) | 286 | 430 | 815 | 815 | 815 | 815 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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:

The revenue, expenditure, and transfer variances are attributable to the Leahi at the Parc restaurant at the Waikiki Parc Hotel. The revenue and expenditure amounts are restaurant sales and operational expenses and the cash transfer is startup funding. The restaurant opportunity became available for a year as a result of a renovation delay at the hotel and opened for business in May 2017. The restaurant is part of Kapi'olani CC's culinary program and provides students with classroom as well as practical experience in an operating restaurant. The restaurant operates as a concept kitchen, creating multiple dining concepts that will become the model for the forthcoming restaurant at the Culinary Institute of the Pacific.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| Beginning Cash Balance | 46,833 | 46,891 | 46,998 | 47,091 | 544,363 | 544,363 | 544,363 |
| Revenues | 58 | 76 | 92 | 129,546 | 1,500,000 | 0 | |
| Expenditures | 0 | 0 | 0 | 232,274 | 1,500,000 | 0 | |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| 3400261 Startup funding from CCSF for Leahi at the Parc restaurant | | | | 600,000 | | | |
| | | | | | | | |
| Net Total Transfers | 0 | 31 | 1 | 600,000 | 0 | 0 | 0 |
| Ending Cash Balance | 46,891 | 46,998 | 47,091 | 544,363 | 544,363 | 544,363 | 544,363 |
| Encumbrances | 0 | 0 | 0 | 25,231 | 25,231 | 25,231 | 25,231 |
| Unencumbered Cash Balance | 46,891 | 46,998 | 47,091 | 519,132 | 519,132 | 519,132 | 519,132 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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:

A large multiyear Community College Career Training (C3T) grant ended, resulting in lower overhead revenue for the year. Expenditures increased slightly over the previous year due to increases in utilities and other expenses in support of training activities.

The amount of overhead revenue from extramural awards varies from year to year depending on the number of extramural awards received for the year. In addition, the fluctuation in spending throughout the life of the award, and funding periods which may cross fiscal years, further contribute to annual revenue fluctuations.

Expenditures of overhead revenue generally increase or decrease with the level of revenue received. 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 2,273,543 | 2,275,314 | 2,275,314 | 2,275,314 | 2,718,307 | 2,718,307 | 2,718,307 |
| Beginning Cash Balance | 991,745 | 1,262,414 | 2,440,709 | 2,930,088 | 2,549,967 | 1,349,967 | 1,349,967 |
| Revenues | 1,726,836 | 2,855,548 | 2,699,622 | 2,251,493 | 1,224,731 | 1,224,731 | 1,224,731 |
| Expenditures | 1,424,525 | 1,753,549 | 2,244,183 | 2,661,614 | 2,424,731 | 1,224,731 | 1,224,731 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| 3399382 Reimb from Hawai'i P20 prog for temp pers svcs | | | | 30,000 | | | |
| Net Total Transfers | (32,124) | 76,296 | 33,940 | 30,000 | 0 | 0 | 0 |
| Ending Cash Balance | 1,261,932 | 2,440,709 | 2,930,088 | 2,549,967 | 1,349,967 | 1,349,967 | 1,349,967 |
| Encumbrances | 39,064 | 10,358 | 163,002 | 289,169 | 289,169 | 289,169 | 289,169 |
| Unencumbered Cash Balance | 1,222,868 | 2,430,351 | 2,767,086 | 2,260,798 | 1,060,798 | 1,060,798 | 1,060,798 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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:

Revenues are from student activity fees for credit students enrolled during the fall and spring semesters and generally follow enrollment trends. During FY 2017, enrollment decreased slightly (5.5%, headcount) resulting in lower revenue from student fees. Expenditures for student activities also decreased in correlation with the reduction in revenue but to a lesser extent due to liquidation of prior year encumbrances.

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 1,739,439 | 1,739,439 | 1,739,439 | 1,739,439 | 1,789,875 | 1,789,875 | 1,789,875 |
| Beginning Cash Balance | 1,493,531 | 1,865,968 | 1,922,903 | 2,097,216 | 1,960,142 | 1,918,575 | 1,918,575 |
| Revenues | 1,944,905 | 1,733,030 | 1,714,558 | 1,536,006 | 1,727,333 | 1,768,900 | 1,768,900 |
| Expenditures | 1,607,782 | 1,676,095 | 1,540,245 | 1,673,080 | 1,768,900 | 1,768,900 | 1,768,900 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 35,314 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Cash Balance | 1,865,968 | 1,922,903 | 2,097,216 | 1,960,142 | 1,918,575 | 1,918,575 | 1,918,575 |
| Encumbrances | 111,105 | 124,994 | 148,527 | 117,602 | 117,602 | 117,602 | 117,602 |
| Unencumbered Cash Balance | 1,754,863 | 1,797,909 | 1,948,689 | 1,842,540 | 1,800,973 | 1,800,973 | 1,800,973 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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:

Decreases in revenue and expenditures are the result of smaller or lower number of conferences during FY 2017. The magnitude of the fluctuations from year to year vary based on the number, size, duration, and complexity of the conferences. Timing differences between the collection of conference fees and disbursement of funds for conference arrangements which cross fiscal years may also contribute to differences in the level of revenues and expenditures between fiscal years.

| Financial Data | | | | | | | |
|---|----------|----------|-----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 950,000 | 950,000 | 950,000 | 950,000 | 950,000 | 950,000 | 950,000 |
| Beginning Cash Balance | 840,714 | 860,725 | 901,273 | 682,705 | 707,395 | 707,395 | 707,395 |
| Revenues | 283,641 | 619,415 | 586,505 | 285,025 | 495,700 | 495,700 | 495,700 |
| Expenditures | 263,630 | 578,867 | 600,461 | 275,467 | 495,700 | 495,700 | 495,700 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| 3330802 Admin assessment trf to CCSF control acct | | | | (794) | | | |
| 3330132 Leadership Seminar remaining balance trf from CCSF | | | | 2,839 | | | |
| 3400078 Error correction trf from CCSF Honda Intl Center | | | | 13,087 | | | |
| Net Total Transfers | 0 | 0 | (204,612) | 15,132 | 0 | 0 | 0 |
| Ending Cash Balance | 860,725 | 901,273 | 682,705 | 707,395 | 707,395 | 707,395 | 707,395 |
| Encumbrances | 50,855 | 31,309 | 37,597 | 40,871 | 40,871 | 40,871 | 40,871 |
| Unencumbered Cash Balance | 809,870 | 869,964 | 645,108 | 666,524 | 666,524 | 666,524 | 666,524 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 348,080 | 425,956 | 366,615 | 384,964 | 430,000 | 430,000 | 430,000 |
| Expenditures | 348,080 | 425,956 | 366,615 | 384,964 | 430,000 | 430,000 | 430,000 |
| 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 | | | | | | | |

Report on Non-General Fund Information
for Submittal to the 2018 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 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 3,870,635 | 3,887,369 | 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 | 2,586,254 | 2,881,405 | 3,179,811 | 2,329,352 | 3,100,000 | 3,100,000 | 3,100,000 |
| Expenditures | 2,586,254 | 2,881,405 | 3,179,811 | 2,329,352 | 3,100,000 | 3,100,000 | 3,100,000 |
| 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 | | | | | | | |

Report on Non-General Fund Information
for Submittal to the 2018 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 Waikiki 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 Waikiki Aquarium facility as needed.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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

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

10.4% variance in revenue attributed to increased facility rentals.

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 210,892 | 170,818 | 173,761 | 83,087 | 291,054 | 491,054 | 591,054 |
| Revenues | 2,388,987 | 2,578,805 | 2,606,500 | 2,876,841 | 2,900,000 | 2,900,000 | 3,000,000 |
| Expenditures | 2,429,062 | 2,575,862 | 2,697,174 | 2,668,874 | 2,700,000 | 2,800,000 | 2,800,000 |
| 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 | 170,818 | 173,761 | 83,087 | 291,054 | 491,054 | 591,054 | 791,054 |
| Encumbrances | 43,910 | 35,642 | 80,585 | 129,019 | | | |
| Unencumbered Cash Balance | 126,908 | 138,119 | 2,502 | 162,035 | 491,054 | 591,054 | 791,054 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: UOH
 Prog ID(s): UOH-881
 UH Commercial Enterprises RF (Hanauma Bay
 Gift Shop)
 Name of Fund: Gift Shop)
 Legal Authority 304A-2251, HRS

Contact Name: Bob Nagao
 Phone: 956-4557

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

Intended Purpose:

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. However, plans are underway to change the name to Gift Shop allowing us to take over operations of the Aquariums Gift Shop.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (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 | 421,633 | 106,551 | 81,194 | 45,185 | 19,766 | 9,766 | 4,766 |
| Revenues | 1,731 | 156 | 113 | 80 | 0 | 0 | 0 |
| Expenditures | 316,813 | 25,512 | 36,123 | 25,498 | 10,000 | 5,000 | 4,766 |
| 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 | 106,551 | 81,194 | 45,185 | 19,766 | 9,766 | 4,766 | 0 |
| Encumbrances | 32,002 | 68,367 | 38,071 | 11,368 | | | |
| Unencumbered Cash Balance | 74,549 | 12,828 | 7,114 | 8,399 | 9,766 | 4,766 | 0 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: UH Risk Management Special Fund
 Legal Authority: 304A-2151, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF) B
 Appropriation Acct. No. S-340-F

Intended Purpose:

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

To pay for settlements and judgments, claims, insurance premiums, legal fees & costs for the University of Hawai'i.

Source of Revenues:

Assessment of the campuses within the University system.

Current Program Activities/Allowable Expenses:

To pay for costs and expenses associated with the administration and operation of the Risk Management program, including but not limited to, insurance premiums, retention payments, claims administration & operation, settlements, payment of judgments, other obligations and legal fees and costs.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

This is not a revenue generating account, but the revenue in FY 2014, FY 2016, and FY 2017 were due to settlements in the University's favor.

FY 2015 revenues were also derived from settlements in the University's favor but were largely due to insurance proceeds received from the fire settlement. Revenues in FY 2018 are primarily attributed to a settlement for the Pacific Ocean Sciences and Technology building recovery costs.

Expenditures will vary from year to year depending on how many legal claims of loss and settlements are received for that year.

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| Beginning Cash Balance | 3,478,052 | 5,212,971 | 6,104,192 | 5,686,968 | 3,747,808 | 2,462,173 | 3,352,197 |
| Revenues | 990,592 | 1,919,938 | 107,000 | 94,417 | 986,491 | 0 | 0 |
| Expenditures | 1,202,568 | 1,862,027 | 2,459,968 | 3,962,897 | 4,201,445 | 1,041,437 | 3,068,593 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| *See below | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 1,946,895 | 833,309 | 1,935,744 | 1,929,320 | 1,929,318 | 1,931,461 | 1,930,033 |
| Ending Cash Balance | 5,212,971 | 6,104,192 | 5,686,968 | 3,747,808 | 2,462,173 | 3,352,197 | 2,213,637 |
| Encumbrances | 1,049,931 | 1,646,866 | 1,171,075 | 1,081,654 | 1,299,865 | 1,184,198 | 1,188,572 |
| Unencumbered Cash Balance | 4,163,041 | 4,457,326 | 4,515,894 | 2,666,154 | 1,162,308 | 2,167,999 | 1,025,065 |

Additional Information:

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

*Transfers: \$1,929,320 transfer-in from the campuses for the annual Risk Management Special Fund assessment.

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: UH Tuition & Fees Special Fund
 Legal Authority: 304A-2153, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF) B
 Appropriation Acct. No. S-340-F

Intended Purpose:

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

Source of Revenues:

Late registration fees, interest income, transfers.

Current Program Activities/Allowable Expenses:

Funds are expended to maintain and improve the University's programs and operations, including a variety of personnel, operating, equipment and utility expenses; funds are also used for promoting alumni relations and generating private donations for deposit into the University of Hawai'i Foundation for the purposes of the University.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Revenues are derived from late registration fees, tuition payment plan fees, and interest income. Revenues rose markedly in FY 2017 due to interest income earned from a diversification in investments which gained a higher yield and a slight increase in cash balances. Due to insufficient General Funds in FY 2015, the Tuition & Fees Special Fund was utilized to satisfy rising expenditures in growing Systemwide programs. Expenditures are projected to rise from FY 2018 to FY 2020 due to a new document imaging project and payments on prior year encumbrances.

| Financial Data | | | | | | | |
|---|------------|------------|-------------|-------------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 15,000,000 | 15,000,000 | 15,000,000 | 15,000,000 | 15,000,000 | 15,000,000 | 15,000,000 |
| Beginning Cash Balance | 5,171,583 | 7,614,207 | 7,767,702 | 105,121,164 | 127,554,755 | 126,477,617 | 125,137,284 |
| Revenues | 766,584 | 821,903 | 963,008 | 1,579,286 | 1,517,940 | 1,502,404 | 1,507,583 |
| Expenditures | 6,512,847 | 9,255,888 | 6,846,379 | 7,756,078 | 12,445,729 | 12,948,430 | 12,941,143 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| *See below | | | | | | | |
| Net Total Transfers | 8,188,886 | 8,587,480 | 103,236,833 | 28,610,382 | 9,850,651 | 10,105,693 | 7,995,028 |
| Ending Cash Balance | 7,614,207 | 7,767,702 | 105,121,164 | 127,554,755 | 126,477,617 | 125,137,284 | 121,698,752 |
| Encumbrances | 4,395,504 | 3,747,594 | 3,955,710 | 6,663,645 | 4,250,992 | 4,341,528 | 4,390,281 |
| Unencumbered Cash Balance | 3,218,704 | 4,020,108 | 101,165,454 | 120,891,111 | 122,226,625 | 120,795,756 | 117,308,471 |
| | | | ** | ** | ** | ** | ** |

Additional Information:

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

* Transfers: \$3,000,000.00 transfer-in for the UH Foundation Assessment, \$6,588,571.48 transfer-in for the Banner Assessment, \$32,486,013.36 transfer-in from UH programs; \$1,581,471.38 transfer-out for debt service and \$11,882,730.98 transfer-out to UH programs.

** Includes 304A-2153, HRS unencumbered cash balances from all campuses, transferred to UOH-900 at the end of FY pursuant to Act 236, SLH 2015.

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: Systemwide Information Technology Services SF
 Legal Authority: 304A-2154, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF) B
 Appropriation Acct. No. S-340-F

Intended Purpose:

By statute, revenues collected from users of information technology services and any user fees shall be deposited in this fund, and used in support of systemwide information technology and services including personnel, equipment costs, and other expenses, as well as planning, design, and implementation of information technology infrastructure within the university.

Source of Revenues:

Recharge of UH departments for software licenses purchased and made available by ITS for distribution systemwide.

Current Program Activities/Allowable Expenses:

Purchase of site licenses and payroll cost for administrative support.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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

Increase in FY 2016 revenue is due to a contract payment received once every five years.

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 1,600,000 | 1,600,000 | 1,600,000 | 1,600,000 | 1,600,000 | 1,600,000 | 1,600,000 |
| Beginning Cash Balance | 3,312,884 | 2,264,272 | 1,870,518 | 3,745,433 | 3,783,661 | 3,779,083 | 3,717,083 |
| Revenues | 1,590,783 | 1,502,674 | 2,765,633 | 1,955,217 | 1,751,801 | 1,700,000 | 1,700,000 |
| Expenditures | 2,675,271 | 1,896,428 | 1,464,844 | 1,949,701 | 1,756,379 | 1,762,000 | 1,762,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 35,876 | 0 | 574,125 | 32,713 | 0 | 0 | 0 |
| Ending Cash Balance | 2,264,272 | 1,870,518 | 3,745,433 | 3,783,661 | 3,779,083 | 3,717,083 | 3,655,083 |
| Encumbrances | 490,924 | 222,123 | 673,564 | 405,789 | 400,000 | 400,000 | 400,000 |
| Unencumbered Cash Balance | 1,773,348 | 1,648,396 | 3,071,869 | 3,377,872 | 3,379,083 | 3,317,083 | 3,255,083 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: UH Auxiliary Enterprises SF
 Legal Authority: 304A-2157, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF) B
 Appropriation Acct. No. S-340-F

Intended Purpose:

By 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.

Revenues collected shall be deposited into this fund and shall be expended for the costs of providing support for the Manoa and Kaka'ako animal facilities.

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

Any expenses necessary to provide animal housing and husbandry for biomedical research and the systemwide administration and oversight for the care and use of vertebrate animals at the University.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

| Financial Data | | | | | | | |
|---|----------|----------|----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | 2,200,000 | 2,200,000 | 2,200,000 | 2,200,000 |
| Beginning Cash Balance | | 0 | 0 | 0 | (56,991) | (90,121) | (100,617) |
| Revenues | | | | 735,087 | 756,000 | 871,200 | 903,648 |
| Expenditures | | | | 864,547 | 789,130 | 881,696 | 879,893 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 0 | 0 | 0 | 72,469 | 0 | 0 | 0 |
| Ending Cash Balance | 0 | 0 | 0 | (56,991) | (90,121) | (100,617) | (76,862) |
| Encumbrances | | | | 41,832 | 20,000 | 20,000 | 20,000 |
| Unencumbered Cash Balance | 0 | 0 | 0 | (98,823) | (110,121) | (120,617) | (96,862) |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: UH Scholarship & Assistance Special Fund
 Legal Authority: 304A-2159, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF) B
 Appropriation Acct. No. S-340-F

Intended Purpose:

The fund shall be used to provide financial assistance to qualified students enrolled at any campus of the University of Hawai'i. It is administered pursuant to the authority of the Board of Regents, as specified under section 304A-501, HRS.

Source of Revenues:

Revenues deposited into this fund include, but are not limited to, state, federal, and private funds, funds transferred by the University from the Tuition and Fees Special Fund pursuant to 340A-2153, HRS, and appropriated for any scholarship program, including, but not limited to, the B Plus Scholarship program.

Current Program Activities/Allowable Expenses:

Funds are used for the B Plus Scholarship program, including scholarships to students and expenses necessary to administer the program.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

B+ Scholarships are awarded before each academic year. However, eligibility of students from year to year will vary, and those that are on this scholarship may lose eligibility if their grades are not maintained, they change to part-time, or drop out of school.

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| Beginning Cash Balance | 4,124,549 | 3,636,908 | 3,341,872 | 3,370,451 | 3,379,631 | 3,388,931 | 3,398,231 |
| Revenues | 9,862 | 9,777 | 8,589 | 9,270 | 9,300 | 9,300 | 9,300 |
| Expenditures | 3,497,503 | 3,304,813 | 2,980,011 | 3,000,090 | 3,000,000 | 3,000,000 | 3,000,000 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| *See below | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| Ending Cash Balance | 3,636,908 | 3,341,872 | 3,370,451 | 3,379,631 | 3,388,931 | 3,398,231 | 3,407,531 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 3,636,908 | 3,341,872 | 3,370,451 | 3,379,631 | 3,388,931 | 3,398,231 | 3,407,531 |

Additional Information:

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

*Transfers: \$3,000,000 transfer-in from FY 2017 appropriated General Funds for the B Plus Scholarship Program under Act 213, Sec 94, SLH 2007.

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: University Revenue Undertakings Fund (UHRUF Admin)
 Legal Authority: 304A-2167.5, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF) B
 Appropriation Acct. No. S-340-F

Intended Purpose:

By statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor. Administration of the University Revenue-Undertakings Fund and the University Bond System (UBS). Directs, manages, and oversees UBS projects including: (1) budget preparation, (2) generation and accounting of revenues, and (3) expenditure control.

Source of Revenues:

Interest Income, transfer from Tuition & Fees, and transfer from Department of Health for Series 2002A and Refunding Series 2006A revenue bond debt service (Sect. 328L, HRS). Revenue also received from assessments.

Current Program Activities/Allowable Expenses:

Develops and implements policies, rules, and procedures to ensure the self-financing nature of bond projects. Prepares prospectus and financing models; compiles and analyzes financial data relating to the sale of university revenue bonds; administers the service of debt; and performs required post-issuance financial disclosures and federal tax compliance on issued revenue bonds. UBS covers the following projects: UH Manoa Student Housing, UH Manoa Faculty Housing, UH Manoa Campus Center, UH Manoa Parking Operations, UH Manoa Food Service, University Bookstores System, UH Hilo Student Housing, UH Hilo Food Service, and Telecommunications System.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Revenues are primarily derived from interest income. Revenue rose in FY 2017 due to interest on Series 2015E funds. Revenue is anticipated to rise in FY 2018 from Revenue Bond Series 2018. Expenditures in FY 2018 are primarily attributed to a contract payment. Expenditures are decreasing beginning in FY 2018 due to a change in source of funds for payroll costs. Projected FY 2018 transfers are from assessments to the projects or from other funds.

| Financial Data | | | | | | | |
|---|------------|------------|------------|------------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 10,188,272 | 10,188,272 | 10,188,272 | 10,188,272 | 10,188,272 | 10,188,272 | 10,188,272 |
| Beginning Cash Balance | 1,137,097 | 1,321,987 | 1,098,900 | 907,077 | 596,945 | 1,348,845 | 1,309,745 |
| Revenues | 6,819 | 4,742 | 4,399 | 39,074 | 169,700 | 4,700 | 4,700 |
| Expenditures | 174,190 | 227,829 | 410,516 | 312,272 | 212,800 | 43,800 | 45,300 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 352,262 | 0 | 214,294 | (36,933) | 795,000 | 0 | 0 |
| Ending Cash Balance | 1,321,987 | 1,098,900 | 907,077 | 596,945 | 1,348,845 | 1,309,745 | 1,269,145 |
| Encumbrances | 116,618 | 94,074 | 109,678 | 28,745 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 1,205,369 | 1,004,826 | 797,399 | 568,200 | 1,348,845 | 1,309,745 | 1,269,145 |

Additional Information:

| | | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Amount Req. by Bond Covenants | 1,492,226 | 1,476,957 | 1,479,263 | 1,479,263 | 1,479,263 | 1,479,263 | 1,479,263 |
| Amount from Bond Proceeds | | | 214,294 | | 165,000 | | |
| Amount Held in CODs, Escrow Accounts, or Other Investments | | | | | | | |

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: University Revenue Undertakings Fund (ITS Building)
 Legal Authority: 304A-2167.5, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF) B
 Appropriation Acct. No. S-340-F

Intended Purpose:

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

To provide for all costs of construction, operation, repair and maintenance of the ITS Building.

Source of Revenues:

Transfer from Tuition & Fees, interest income.

Current Program Activities/Allowable Expenses:

All costs related to construction and operation of the ITS Building, including the repayment of revenue bonds.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Beginning Cash Balance | 652 | 0 | (11) | (0) | (0) | (0) | (0) |
| Revenues | (79) | (117) | 110 | 5 | 0 | 0 | 0 |
| Expenditures | 1,227 | 1,407 | 1,547 | 1,220 | 0 | 0 | 0 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 654 | 1,512 | 1,448 | 1,214 | 0 | 0 | 0 |
| Ending Cash Balance | 0 | (11) | (0) | (0) | (0) | (0) | (0) |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 0 | (11) | (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 2018 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: UH CIP Project Assessment Special Fund
 Legal Authority: 304A-2172, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF) B
 Appropriation Acct. No. S-340-F

Intended Purpose:

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

Source of Revenues:

Assessments on capital improvements program projects, repair and maintenance projects and major renovation projects managed by the University.

Current Program Activities/Allowable Expenses:

Personnel costs, printing, employee transportation requirements, project-related travel costs, travel per diem, car mileage, and other expenses incurred in carrying out the CIP projects managed by the University.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Expenses for this fund are directly correlated to CIP projects. Therefore, it will vary depending how many projects are currently managed, and where in the construction project you are at will drive expense.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 |
| Beginning Cash Balance | 222,003 | 201,710 | 175,735 | 152,679 | 118,751 | 152,751 | 186,751 |
| Revenues | 0 | 0 | 0 | 20,000 | 84,000 | 84,000 | 84,000 |
| Expenditures | 20,293 | 25,975 | 23,056 | 53,928 | 50,000 | 50,000 | 50,000 |
| 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 | 201,710 | 175,735 | 152,679 | 118,751 | 152,751 | 186,751 | 220,751 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 201,710 | 175,735 | 152,679 | 118,751 | 152,751 | 186,751 | 220,751 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: UH Commercial Enterprises Revolving Fund
 Legal Authority: 304A-2251, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF): W
 Appropriation Acct. No.: S-355-F

Intended Purpose:

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

For the operation of commercial enterprises by University programs, including the formal licensing program for the commercial use of the University's names and trademarks, the purchasing card program, the hosting of IT workshops and trainings, and other services provided by UH. To develop technologies which have potential commercial value, support the administration of technology transfer activities and facilitate economic development through education and research undertaken at the University for the Office of Technology Transfer and Economic Development (OTTED).

Source of Revenues:

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

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

Current Program Activities/Allowable Expenses:

Current Commercial Enterprise activities conducted by UH system programs include the operation and monitoring of the Collegiate Licensing program and the University's P-Card Operations program. OTTED assesses the commercial potential of new inventions, secures intellectual property rights with commercial potential, and markets and licenses those inventions to the industry. Allowable expenses include expenditures for the associated operating expenses of the various programs.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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

| Financial Data | | | | | | | |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 3,400,000 | 3,400,000 | 3,400,000 | 3,400,000 | 3,400,000 | 3,400,000 | 3,400,000 |
| Beginning Cash Balance | 1,575,085 | 1,952,122 | 2,065,916 | 2,252,109 | 2,478,168 | 2,556,446 | 2,727,441 |
| Revenues | 839,610 | 707,474 | 1,185,800 | 1,056,400 | 964,976 | 972,077 | 988,877 |
| Expenditures | 113,505 | 761,279 | 703,495 | 748,984 | 636,523 | 644,315 | 663,599 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | (349,068) | 167,599 | (296,112) | (81,356) | (250,175) | (156,767) | (150,805) |
| Ending Cash Balance | 1,952,122 | 2,065,916 | 2,252,109 | 2,478,168 | 2,556,446 | 2,727,441 | 2,901,914 |
| Encumbrances | 44,950 | 313,007 | 243,530 | 314,005 | 37,815 | 37,815 | 37,815 |
| Unencumbered Cash Balance | 1,907,173 | 1,752,909 | 2,008,579 | 2,164,164 | 2,518,631 | 2,689,626 | 2,864,099 |

Additional Information:

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

NOTE: Auxiliary Services CE accounts being reported in System through FY2012; FY2013 and forward will be reported in Manoa.

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: Research and Training Revolving Fund
 Legal Authority: 304A-2253, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF) W
 Appropriation Acct. No. S-355-F

Intended Purpose:

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

- (1) Research and training purposes that may result in additional research and training grants and contracts; and
- (2) Facilitating research and training at the university.

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

The fund is used to support various offices by providing services and resources that enhance research, training, and other sponsored programs and activities, such as sponsor cost sharing or matching requirements, faculty start-up packages, repairs and maintenance of research buildings and equipment, and other operational expenses related to research and training at the University. The fund is also used to ensure University compliance with federal, state, and sponsor requirements for programmatic, regulatory, fiscal, and property stewardship.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Indirect cost overhead support will fluctuate with increases or decreases in the number of extramural grants serviced by the University.

| Financial Data | | | | | | | |
|---|-------------|-------------|-------------|------------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 13,000,000 | 13,000,000 | 13,000,000 | 13,000,000 | 13,000,000 | 13,000,000 | 13,000,000 |
| Beginning Cash Balance | (2,321,688) | (597,145) | 553,759 | (800,941) | 2,980,540 | 1,653,606 | 2,576,325 |
| Revenues | 14,984,876 | 13,051,406 | 13,151,409 | 19,582,662 | 20,781,740 | 15,000,000 | 15,000,000 |
| Expenditures | 14,022,221 | 11,758,665 | 14,538,476 | 15,419,802 | 17,766,465 | 15,057,523 | 12,570,023 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 699,103 | (141,837) | 32,367 | (381,379) | (4,342,209) | 980,242 | (1,507,258) |
| Ending Cash Balance | (659,931) | 553,759 | (800,941) | 2,980,540 | 1,653,606 | 2,576,325 | 3,499,044 |
| Encumbrances | 1,587,490 | 1,560,030 | 2,231,007 | 1,591,682 | 500,000 | 500,000 | 500,000 |
| Unencumbered Cash Balance | (2,247,421) | (1,006,271) | (3,031,948) | 1,388,858 | 1,153,606 | 2,076,325 | 2,999,044 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: UH Real Property & Facilities Use Revolving Fund
 Legal Authority: 304A-2274, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF) W
 Appropriation Acct. No. S-355-F

Intended Purpose:

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

The fund was established for the use of University real property and facilities, including the sale, lease, or use of University real property and facilities, which include land, buildings, grounds, furnishings, and equipment.

Source of Revenues:

Inter-departmental transfers and transfers.

Current Program Activities/Allowable Expenses:

Allowable expenses including the payment of the costs of operating University facilities, including maintenance, administrative expenses, salaries, wages and benefits, contractor services, supplies, security, equipment, insurance, utilities and other operational expenses.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Revenues in FY 2014, FY 2015 and FY 2016 are derived from interest income, which fluctuate based on interest rates and balances. Revenue and transfer variances in FY 2017 were due to an account that rightfully should have been reported under UOH-100. Correction to the account to be made in FY 2018.

Expenditures decreased in FY 2017 due to personnel vacancy; however the position is expected to be filled in FY 2018.

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 |
| Beginning Cash Balance | 352,286 | 414,387 | 443,566 | 503,332 | 675,309 | 737,009 | 763,809 |
| Revenues | 455 | 628 | 838 | 111,362 | 1,200 | 1,200 | 1,200 |
| Expenditures | 157,354 | 190,450 | 171,172 | 103,500 | 169,600 | 216,700 | 216,700 |
| Transfers | | | | | | | |
| List each net transfer in/out/ or projection in/out; list each account number | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Net Total Transfers | 219,000 | 219,000 | 230,100 | 164,116 | 230,100 | 242,300 | 242,300 |
| Ending Cash Balance | 414,387 | 443,566 | 503,332 | 675,309 | 737,009 | 763,809 | 790,609 |
| Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unencumbered Cash Balance | 414,387 | 443,566 | 503,332 | 675,309 | 737,009 | 763,809 | 790,609 |

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2018 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: Professional Student Exchange Program RF
 Legal Authority: 304A-2277, HRS

Contact Name: N/A
 Phone: N/A
 Fund type (MOF) W
 Appropriation Acct. No. N/A

Intended Purpose:

The purpose of this fund is to support the professional student exchange program's activities, including the provision of financial support to participants at Western Interstate Commission on Higher Education receiver institutions; and enforce the collection of delinquent obligations.

Source of Revenues:

Principal and interest on loan repayments generated from student exchange programs

Current Program Activities/Allowable Expenses:

No funds have been appropriated nor revenues generated from these programs.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | | | | | | | |
| Beginning Cash Balance | | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenues | | | | | | | |
| Expenditures | | | | | | | |
| 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 2018 Legislature

Department: UOH
 Prog ID(s): UOH-900
 Name of Fund: Carl D. Perkins Career & Technical Education
 Legal Authority: 304A-2403, HRS

Contact Name: Blanche Fountain
 Phone: 956-5090
 Fund type (MOF) N
 Appropriation Acct. No. S-225-F

Intended Purpose:

Funds used for the administration and supervision of the State's Career & Technical Education Program as funded under the Carl D. Perkins Education Act of 2006.

Source of Revenues:

Federal appropriation.

Current Program Activities/Allowable Expenses:

Statewide leadership and planning, policy implementation, administration and supervision, technical assistance, and State level coordination and evaluation of services and activities delineated in the State Plan for Career & Technical Education/Personal Services, Other Current Expenses, and Equipment.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

| Financial Data | | | | | | | |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling | 909,175 | 909,175 | 950,311 | 957,327 | 1,094,875 | 1,094,875 | 1,094,875 |
| Beginning Cash Balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenues | 331,713 | 285,409 | 265,802 | 192,984 | 358,873 | 358,873 | 358,873 |
| Expenditures | 331,713 | 285,409 | 265,802 | 192,984 | 358,873 | 358,873 | 358,873 |
| 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 | | | | | | | |