

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UOH-210, UOH-700, UOH-800, UOH-900  
 Name of Fund: Private Funded Contracts and Grants Trust Fund  
 Legal Authority: Administratively Created

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF): T  
 Appropriation Acct. No. T996

**Intended Purpose:**

Fund is used to account for revenues and expenditures for sponsored research and non-research contracts and grants from entities other than the federal government.

**Source of Revenues:**

Derived from state agencies, private individuals, organizations, and foundations.

**Current Program Activities/Allowable Expenses:**

Funds are used for specific research and training services by faculty and staff in accordance with award terms and conditions.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| <b>Financial Data</b>   |            |            |            |            |             |             |             |
|---|------------|------------|------------|------------|-------------|-------------|-------------|
|   | FY 2015    | FY 2016    | FY 2017    | FY 2018    | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)   | (actual)   | (actual)   | (actual)   | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |            |            |            |            |             |             |             |
| Beginning Cash Balance  | 10,752,599 | 13,440,267 | 13,682,827 | 9,826,168  | 8,043,591   | 7,364,591   | 6,685,591   |
| Revenues  | 77,453,019 | 79,042,658 | 88,199,920 | 88,621,811 | 83,330,000  | 83,330,000  | 83,330,000  |
| Expenditures  | 75,922,355 | 79,738,362 | 92,620,350 | 91,190,152 | 84,870,000  | 84,870,000  | 84,870,000  |
| Transfers   |            |            |            |            |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |            |            |            |            |             |             |             |
|   |            |            |            |            |             |             |             |
|   |            |            |            |            |             |             |             |
|   |            |            |            |            |             |             |             |
| Net Total Transfers   | 1,157,003  | 938,265    | 564,512    | 785,765    | 861,000     | 861,000     | 861,000     |
| Ending Cash Balance   | 13,440,267 | 13,682,827 | 9,826,909  | 8,043,591  | 7,364,591   | 6,685,591   | 6,006,591   |
| Encumbrances  | 8,075,394  | 11,043,898 | 9,422,386  | 7,819,460  | 7,000,000   | 6,000,000   | 5,500,000   |
| Unencumbered Cash Balance   | 5,364,872  | 2,638,929  | 404,523    | 224,131    | 364,591     | 685,591     | 506,591     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: East-West Center Support Trust Fund  
 Legal Authority: Administratively Established

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF) T  
 Appropriation Acct. No. T996

**Intended Purpose:**

Fund is used to promote cooperative and collaborative data collection and research projects between UH and East-West Center.

**Source of Revenues:**

Government grants and private donations to the East-West Center

**Current Program Activities/Allowable Expenses:**

Acquisition of books, periodicals, materials related to East-West Center programs; security and parking assistance, and computer and health services.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |           |           |           |           |             |             |             |
| Beginning Cash Balance  | 1,024,607 | 1,026,395 | 1,028,554 | 1,031,484 | 1,038,751   | 1,042,251   | 1,045,751   |
| Revenues  | 1,789     | 2,159     | 2,930     | 7,267     | 3,500       | 3,500       | 3,500       |
| 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   | 1,026,395 | 1,028,554 | 1,031,484 | 1,038,751 | 1,042,251   | 1,045,751   | 1,049,251   |
| Encumbrances  | 0         | 0         | 0         | 0         | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 1,026,395 | 1,028,554 | 1,031,484 | 1,038,751 | 1,042,251   | 1,045,751   | 1,049,251   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UOH-210, UOH-800, UOH-900  
 Name of Fund: Gifts and Donations Trust Fund  
 Legal Authority: 304A-106 HRS

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF) T  
 Appropriation Acct. No. T996

**Intended Purpose:**

Fund is used to account for gifts and donations received directly from private individuals and organizations, or indirectly from endowment funds.

**Source of Revenues:**

Gifts in the form of cash, securities, real estate, or personal property

**Current Program Activities/Allowable Expenses:**

Programs supported include the Student Employee of the Year Program and various cooperative education projects.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |           |           |           |           |             |             |             |
| Beginning Cash Balance  | 2,090,576 | 1,653,139 | 1,625,644 | 1,720,392 | 1,431,989   | 1,266,989   | 1,101,989   |
| Revenues  | 548,642   | 609,931   | 485,794   | 107,781   | 438,000     | 438,000     | 438,000     |
| Expenditures  | 986,078   | 637,426   | 391,046   | 396,184   | 603,000     | 603,000     | 603,000     |
| 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   | 1,653,139 | 1,625,644 | 1,720,392 | 1,431,989 | 1,266,989   | 1,101,989   | 936,989     |
| Encumbrances  | 45,402    | 3,827     | 1,522     | 6,018     | 14,000      | 14,000      | 14,000      |
| Unencumbered Cash Balance   | 1,607,737 | 1,621,817 | 1,718,870 | 1,425,971 | 1,252,989   | 1,087,989   | 922,989     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
Workers' Compensation and Unemployment  
 Name of Fund: Compensation Trust Fund  
 Legal Authority 304A-2352 HRS

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF) T  
 Appropriation Acct. No. T996

**Intended Purpose:**

Fund was established to pay employees' claims for workers' compensation and unemployment insurance benefits.

**Source of Revenues:**

Revenues are generated from fringe benefit rates that are charged against all university payroll funds.

**Current Program Activities/Allowable Expenses:**

Employees' claims for workers' compensation and unemployment benefits

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |           |           |           |           |             |             |             |
| Beginning Cash Balance  | 3,824,262 | 4,117,512 | 4,234,189 | 3,492,528 | 5,091,207   | 5,411,207   | 5,731,207   |
| Revenues  | 5,441,249 | 5,798,748 | 5,962,444 | 7,152,785 | 6,090,000   | 6,090,000   | 6,090,000   |
| Expenditures  | 5,147,998 | 5,682,071 | 6,704,106 | 5,554,105 | 5,770,000   | 5,770,000   | 5,770,000   |
| 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   | 4,117,512 | 4,234,189 | 3,492,528 | 5,091,207 | 5,411,207   | 5,731,207   | 6,051,207   |
| Encumbrances  | 788,091   | 1,591,599 | 1,349,112 | 2,036,421 | 1,440,000   | 1,440,000   | 1,440,000   |
| Unencumbered Cash Balance   | 3,329,421 | 2,642,590 | 2,143,415 | 3,054,786 | 3,971,207   | 4,291,207   | 4,611,207   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UH-800  
 Name of Fund: Mānoa Flood Trust Fund-Oct 2004  
 Legal Authority: Administratively Established

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF): T  
 Appropriation Acct. No. T993

**Intended Purpose:**

To account for all expenditures and reimbursements related to the flood damage the University sustained on October 30, 2004

**Source of Revenues:**

Revenues received are from state, federal, and county reimbursements including FEMA reimbursements and insurance proceeds related to fire loss, damages, and other disasters.

**Current Program Activities/Allowable Expenses:**

Expenditures made within this fund are related to capital improvement projects and disaster related repairs.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |           |           |           |           |             |             |             |
| Beginning Cash Balance  | 4,729,442 | 4,707,114 | 4,305,621 | 4,216,499 | 4,188,114   | 0           | 0           |
| Revenues  | 7,461     | 8,530     | 10,836    | 26,518    | 0           |             |             |
| Expenditures  | 29,788    | 410,024   | 99,957    | 54,904    | 4,188,114   |             |             |
| 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   | 4,707,114 | 4,305,621 | 4,216,499 | 4,188,114 | 0           | 0           | 0           |
| Encumbrances  | 479,228   | 221,202   | 284,091   | 3,735,786 | 0           |             |             |
| Unencumbered Cash Balance   | 4,227,886 | 4,084,419 | 3,932,408 | 452,328   | 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 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UOH-210, UOH-800, UOH-900  
 Name of Fund: UH Quasi-Endowment  
 Legal Authority: 304A-106 HRS

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF) W  
 Appropriation Acct. No. S371

**Intended Purpose:**

Fund is used to account for revenues and expenditures of the intercollegiate athletics scholarships program at UH-Hilo, interest income on lease revenue generated from the use of community college property, UH Mānoa athletic department's allocation of the Stadium Endowment Fund, and to produce bound copies of the oral histories of former university presidents.

**Source of Revenues:**

Primary source of revenue is the interest earned from the UH Mānoa Stadium Stock Fund. For the community colleges, the primary source of revenue is from lease rents for the use of community college property.

**Current Program Activities/Allowable Expenses:**

Scholarships and service awards, and the Athletic Department's salaries, travel, medical expenses, recruiting, equipment, payments to officials, dues to the Big West and Mountain West conference, guarantees to visiting teams, credit card fees, and other operating expenses

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| Financial Data  |           |           |          |          |             |             |             |
|---|-----------|-----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |           |           |          |          |             |             |             |
| Beginning Cash Balance  | 561,831   | 636,455   | (2,390)  | (2,397)  | (2,413)     | 0           | 0           |
| Revenues  | 1,143,471 | (5)       | (7)      | (17)     | 0           | 0           | 0           |
| Expenditures  | 977,904   | 0         | 0        | 0        | 0           | 0           | 0           |
| Transfers   |           |           |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |          |          |             |             |             |
|   |           |           |          |          |             |             |             |
|   |           |           |          |          |             |             |             |
| Net Total Transfers   | (90,944)  | (638,840) | 0        | 0        | 2,413       | 0           | 0           |
| Ending Cash Balance   | 636,455   | (2,390)   | (2,397)  | (2,413)  | 0           | 0           | 0           |
| Encumbrances  | 0         | 0         | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 636,455   | (2,390)   | (2,397)  | (2,413)  | 0           | 0           | 0           |

**Additional Information:**

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

NOTE: Balances on these accounts were transferred to new Trust Fund accounts during FY 2016.

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UOH-210, UOH-800, UOH-900  
 Name of Fund: UH Quasi-Endowment Trust Fund  
 Legal Authority: 304A-2355 HRS

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF) T  
 Appropriation Acct. No. T996

**Intended Purpose:**

Fund is used to account for unrestricted quasi-endowment revenues and expenditures for the intercollegiate athletics scholarship programs at UH Mānoa and UH Hilo, Presidential and Regents scholarships, BOR awards and other projects authorized by the President.

**Source of Revenues:**

Primary source of revenue is the interest earned from the UH Mānoa Stadium Stock Fund. For the community colleges, the primary source of revenue is from lease rents for the use of community college property.

**Current Program Activities/Allowable Expenses:**

Scholarships and service awards, and the Athletic Department's salaries, travel, medical expenses, recruiting, equipment, payments to officials, dues to the Big West and Mountain West conference, guarantees to visiting teams, credit card fees, and other operating expenses

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| <b>Financial Data</b>   |          |           |           |           |             |             |             |
|---|----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |           |           |           |             |             |             |
| Beginning Cash Balance  |          | 0         | 1,196,003 | 1,601,723 | 1,898,592   | 1,833,592   | 1,768,592   |
| Revenues  |          | 1,098,919 | 1,086,152 | 998,260   | 1,060,000   | 1,060,000   | 1,060,000   |
| Expenditures  |          | 506,688   | 667,426   | 701,390   | 1,125,000   | 1,125,000   | 1,125,000   |
| Transfers   |          |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |           |           |           |             |             |             |
|   |          |           |           |           |             |             |             |
|   |          |           |           |           |             |             |             |
| Net Total Transfers   | 0        | 603,772   | (13,007)  | (1)       | 0           | 0           | 0           |
| Ending Cash Balance   | 0        | 1,196,003 | 1,601,723 | 1,898,592 | 1,833,592   | 1,768,592   | 1,703,592   |
| Encumbrances  |          | 0         | 0         | 0         | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 0        | 1,196,003 | 1,601,723 | 1,898,592 | 1,833,592   | 1,768,592   | 1,703,592   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: Vacation Assessment Reserve  
 Legal Authority: Administratively Established

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF) T  
 Appropriation Acct. No. T996

**Intended Purpose:**

To establish consistency in cost accounting for the University's terminal vacation payouts for employees leaving the University because of termination, resignation, retirement or transfer.

**Source of Revenues:**

Revenues are generated from fringe benefit rates that are charged against all university payroll funds.

Fringe benefit rate assessment established and monitored by the Office of Research Services (ORS).

**Current Program Activities/Allowable Expenses:**

Terminal vacation payouts.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

Not applicable.

**Variances:**

FY 2018 and FY 2019 expenditure variance is due to vacation payout reimbursements for general funded budgeted positions pursuant to Act 49, SLH 2017, Section 24, as amended by Act 53, SLH 2018.

| <b>Financial Data</b>   |          |          |           |           |             |             |             |
|---|----------|----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |           |           |             |             |             |
| Beginning Cash Balance  |          | 0        | 0         | 316,557   | 3,684,208   | 6,193,360   | 6,702,511   |
| Revenues  |          |          | 6,228,579 | 6,187,887 | 6,210,000   | 6,210,000   | 6,210,000   |
| Expenditures  |          |          | 5,912,022 | 2,820,235 | 3,700,849   | 5,700,849   | 5,700,849   |
| 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        | 316,557   | 3,684,208 | 6,193,360   | 6,702,511   | 7,211,663   |
| Encumbrances  |          |          | 0         | 0         | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 0        | 0        | 316,557   | 3,684,208 | 6,193,360   | 6,702,511   | 7,211,663   |

**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 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: Intercollegiate Athletics Scholarships Trust Fund  
 Legal Authority: 304A-106 HRS

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF) T  
 Appropriation Acct. No. T995

**Intended Purpose:**

Fund is used to account for private gifts and donations for university athletics scholarships and to provide support for the university's program objectives.

**Source of Revenues:**

Private gifts and donations

**Current Program Activities/Allowable Expenses:**

Up to 240 academic scholarships awarded to student athletes annually

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| <b>Financial Data</b>   |          |          |           |           |             |             |             |
|---|----------|----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |           |           |             |             |             |
| Beginning Cash Balance  | 174,703  | 253,432  | (2,040)   | (641,883) | (486,811)   | (312,811)   | (138,811)   |
| Revenues  | 207,109  | 178,722  | 155,422   | 155,595   | 174,000     | 174,000     | 174,000     |
| Expenditures  | 128,380  | 434,194  | 795,265   | 523       | 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   | 253,432  | (2,040)  | (641,883) | (486,811) | (312,811)   | (138,811)   | 35,189      |
| Encumbrances  | 0        | 0        | 0         | 0         | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 253,432  | (2,040)  | (641,883) | (486,811) | (312,811)   | (138,811)   | 35,189      |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UOH-210, UOH-700, UOH-800, UOH-900  
 Name of Fund: Financial Aid Scholarships Trust Fund  
 Legal Authority: 304A-106 HRS

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF) T  
 Appropriation Acct. No. T995

**Intended Purpose:**

Fund is used to award financial aid scholarships to students based on scholastic achievement and financial need.

**Source of Revenues:**

Gifts, donations, and funds transferred from endowment funds.

**Current Program Activities/Allowable Expenses:**

Financial aid scholarships

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |           |           |           |           |             |             |             |
| Beginning Cash Balance  | 1,343,864 | 1,495,352 | 1,494,789 | 1,617,033 | 1,632,198   | 1,704,598   | 1,776,998   |
| Revenues  | 447,189   | 488,690   | 528,568   | 478,719   | 486,000     | 486,000     | 486,000     |
| Expenditures  | 411,534   | 532,649   | 434,041   | 474,159   | 463,000     | 463,000     | 463,000     |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
| Net Total Transfers   | 115,833   | 43,396    | 27,717    | 10,605    | 49,400      | 49,400      | 49,400      |
| Ending Cash Balance   | 1,495,352 | 1,494,789 | 1,617,033 | 1,632,198 | 1,704,598   | 1,776,998   | 1,849,398   |
| Encumbrances  | 354       | 997       | 4,413     | 1,714     | 1,900       | 1,900       | 1,900       |
| Unencumbered Cash Balance   | 1,494,999 | 1,493,792 | 1,612,619 | 1,630,483 | 1,702,698   | 1,775,098   | 1,847,498   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UOH-210, UOH-700, UOH-800  
 Name of Fund: Short-Term Loan Trust Fund  
 Legal Authority: Administratively Established

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF) T  
 Appropriation Acct. No. T997

**Intended Purpose:**

Fund was created to provide students with emergency loans to meet expenses incidental to their schooling

**Source of Revenues:**

Private gifts and donations

**Current Program Activities/Allowable Expenses:**

Loans restricted to educational costs not exceeding \$100; exceptions may be approved by the director of financial aid

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | 299,828  | 300,251  | 301,384  | 302,742  | 304,875     | 306,100     | 307,325     |
| Revenues  | 523      | 633      | 859      | 2,133    | 1,000       | 1,000       | 1,000       |
| Expenditures  | 100      | (500)    | (500)    | 0        | (225)       | (225)       | (225)       |
| 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   | 300,251  | 301,384  | 302,742  | 304,875  | 306,100     | 307,325     | 308,550     |
| Encumbrances  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 300,251  | 301,384  | 302,742  | 304,875  | 306,100     | 307,325     | 308,550     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UOH-210, UOH-700, UOH-900, UOH-900  
 Name of Fund: Endowment Fund  
 Legal Authority: 304A-106 HRS

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF) T  
 Appropriation Acct. No. T998

**Intended Purpose:**

This fund is used to support university students through donor and Board of Regents scholarships.

**Source of Revenues:**

Revenues are primarily interest/dividends and sale of investments.

**Current Program Activities/Allowable Expenses:**

Scholarships (donor scholarships, Board of Regents and President's scholarships, scholarships for athletic programs)

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| <b>Financial Data</b>   |            |            |            |            |             |             |             |
|---|------------|------------|------------|------------|-------------|-------------|-------------|
|   | FY 2015    | FY 2016    | FY 2017    | FY 2018    | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)   | (actual)   | (actual)   | (actual)   | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |            |            |            |            |             |             |             |
| Beginning Cash Balance  | 72,134,249 | 71,477,607 | 70,606,434 | 70,282,057 | 74,638,998  | 75,258,998  | 75,878,998  |
| Revenues  | 2,035,594  | 2,233,072  | 2,160,013  | 6,430,881  | 3,210,000   | 3,210,000   | 3,210,000   |
| Expenditures  | 2,692,236  | 3,104,245  | 2,484,390  | 2,073,940  | 2,590,000   | 2,590,000   | 2,590,000   |
| 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   | 71,477,607 | 70,606,434 | 70,282,057 | 74,638,998 | 75,258,998  | 75,878,998  | 76,498,998  |
| Encumbrances  | 0          | 0          | 0          | 0          | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 71,477,607 | 70,606,434 | 70,282,057 | 74,638,998 | 75,258,998  | 75,878,998  | 76,498,998  |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UOH-210, UOH-800  
 Name of Fund: Unexpended Plant  
 Legal Authority: Administratively Established

Contact Name: Michael Ng  
 Phone: 956-6071  
 Fund type (MOF): T  
 Appropriation Acct. No. T990

**Intended Purpose:**

Used as a temporary holding account for funds to acquire physical properties for institutional purposes but unexpended at the date of reporting, and for future decommissioning.

**Source of Revenues:**

Fees assessed to foreign governments, private agencies, and users of the Institute for Astronomy facilities.

**Current Program Activities/Allowable Expenses:**

Telescope infrastructure and building and equipment development and decommissioning for various university and related operations.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |           |           |           |           |             |             |             |
| Beginning Cash Balance  | 4,268,027 | 2,763,762 | 5,569,481 | 5,598,276 | 5,587,769   | 5,917,769   | 6,217,769   |
| Revenues  | 6,365,165 | 3,679,062 | 422,860   | 8,389,909 | 4,710,000   | 4,700,000   | 4,700,000   |
| Expenditures  | 7,869,430 | 873,343   | 394,065   | 8,400,416 | 4,380,000   | 4,400,000   | 4,400,000   |
| 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   | 2,763,762 | 5,569,481 | 5,598,276 | 5,587,769 | 5,917,769   | 6,217,769   | 6,517,769   |
| Encumbrances  | 925,331   | 379,777   | 432,659   | 493,994   | 558,000     | 558,000     | 558,000     |
| Unencumbered Cash Balance   | 1,838,431 | 5,189,704 | 5,165,618 | 5,093,775 | 5,359,769   | 5,659,769   | 5,959,769   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: Federal Work Study Program  
 Legal Authority: Federal Fund

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:**

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 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 2019 Legislature

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

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

**Intended Purpose:**

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

**Source of Revenues:**

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

**Current Program Activities/Allowable Expenses:**

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

**Purpose of Proposed Ceiling 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.

| <b>Financial Data</b>   |          |          |           |           |             |             |             |
|---|----------|----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling **  | 524,650  |          |           |           |             |             |             |
| Beginning Cash Balance ***  | (17,270) | (16,741) | (41,663)  | (144,628) | (247,593)   | (350,558)   | (453,523)   |
| Revenues  | 549,377  | 483,043  | 433,167   | 433,167   | 433,167     | 433,167     | 433,167     |
| Expenditures  | 548,848  | 507,965  | 536,132   | 536,132   | 536,132     | 536,132     | 536,132     |
| 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   | (16,741) | (41,663) | (144,628) | (247,593) | (350,558)   | (453,523)   | (556,488)   |
| Encumbrances  | 0        | 0        | 0         | 0         | 0           | 0           | 0           |
| Unencumbered Cash Balance   | (16,741) | (41,663) | (144,628) | (247,593) | (350,558)   | (453,523)   | (556,488)   |

**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 2019 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 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling **  | 1,128,911 |           |           |           |             |             |             |
| Beginning Cash Balance ***  | (122,234) | (11,887)  | (21,650)  | (352,815) | (683,980)   | (1,015,145) | (1,346,310) |
| Revenues  | 1,364,616 | 1,141,569 | 914,241   | 914,241   | 914,241     | 914,241     | 914,241     |
| Expenditures  | 1,254,270 | 1,151,332 | 1,245,406 | 1,245,406 | 1,245,406   | 1,245,406   | 1,245,406   |
| 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   | (11,887)  | (21,650)  | (352,815) | (683,980) | (1,015,145) | (1,346,310) | (1,677,475) |
| Encumbrances  | 0         | 0         | 0         | 0         | 0           | 0           | 0           |
| Unencumbered Cash Balance   | (11,887)  | (21,650)  | (352,815) | (683,980) | (1,015,145) | (1,346,310) | (1,677,475) |

**Additional Information:**

|   |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                                 |  |  |  |  |  |  |  |
|   |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                     |  |  |  |  |  |  |  |
|   |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow<br>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 2019 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 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling **  | 251,000  |          |          |          |             |             |             |
| Beginning Cash Balance ***  | (13,331) | (2,628)  | (643)    | (13,680) | (26,717)    | (39,754)    | (52,791)    |
| Revenues  | 272,736  | 267,027  | 284,614  | 284,614  | 284,614     | 284,614     | 284,614     |
| Expenditures  | 262,033  | 265,042  | 297,651  | 297,651  | 297,651     | 297,651     | 297,651     |
| 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   | (2,628)  | (643)    | (13,680) | (26,717) | (39,754)    | (52,791)    | (65,828)    |
| Encumbrances  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | (2,628)  | (643)    | (13,680) | (26,717) | (39,754)    | (52,791)    | (65,828)    |

**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 2019 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 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling **  | 2,363    |          |          |          |             |             |             |
| Beginning Cash Balance ***  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Revenues  | 2,363    | 10,147   | 11,334   | 11,334   | 11,334      | 11,334      | 11,334      |
| Expenditures  | 2,363    | 10,147   | 11,334   | 11,334   | 11,334      | 11,334      | 11,334      |
| 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 |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

\*\*\*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 2019 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 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling **  | 1,378,329 |           |           |           |             |             |             |
| Beginning Cash Balance ***  | (366,982) | (12,563)  | (212,276) | (522,581) | (832,886)   | (1,143,191) | (1,453,496) |
| Revenues  | 1,576,864 | 1,218,925 | 1,364,748 | 1,364,748 | 1,364,748   | 1,364,748   | 1,364,748   |
| Expenditures  | 1,222,445 | 1,418,638 | 1,675,053 | 1,675,053 | 1,675,053   | 1,675,053   | 1,675,053   |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
| Net Total Transfers   | 0         | 0         | 0         | 0         | 0           | 0           | 0           |
| Ending Cash Balance   | (12,563)  | (212,276) | (522,581) | (832,886) | (1,143,191) | (1,453,496) | (1,763,801) |
| Encumbrances  | 0         | 0         | 0         | 0         | 0           | 0           | 0           |
| Unencumbered Cash Balance   | (12,563)  | (212,276) | (522,581) | (832,886) | (1,143,191) | (1,453,496) | (1,763,801) |

**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 2019 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.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling **  | 4,027    |          |          |          |             |             |             |
| Beginning Cash Balance ***  | (1,112)  | 0        | 0        | 0        | 0           | 0           | 0           |
| Revenues  | 7,986    | 3,900    | 0        | 0        | 0           | 0           | 0           |
| Expenditures  | 6,874    | 3,900    | 0        | 0        | 0           | 0           | 0           |
| <b>Transfers</b>  |          |          |          |          |             |             |             |
| 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<br>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 2019 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.

| <b>Financial Data</b>   |          |          |           |           |             |             |             |
|---|----------|----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 550,000  | 550,000  | 600,000   | 600,000   | 600,000     | 600,000     | 600,000     |
| Beginning Cash Balance  | 592,439  | 634,701  | 648,699   | 1,259,421 | 1,015,403   | 1,015,403   | 1,015,403   |
| Revenues  | 665,637  | 680,159  | 668,948   | 623,188   | 650,000     | 650,000     | 650,000     |
| Expenditures  | 623,375  | 666,160  | 379,878   | 867,205   | 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        | 321,651   | 0         | 0           | 0           | 0           |
| Ending Cash Balance   | 634,701  | 648,699  | 1,259,421 | 1,015,403 | 1,015,403   | 1,015,403   | 1,015,403   |
| Encumbrances  | 0        | 0        | 0         | 0         | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 634,701  | 648,699  | 1,259,421 | 1,015,403 | 1,015,403   | 1,015,403   | 1,015,403   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Commercial Enterprises RF (Architecture -  
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:**

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  |          | 0        | 0        | 36,718   | 18,167      | 102,728     | 87,728      |
| Revenues  |          |          | 60,500   | 408,314  | 1,331,947   | 500,000     | 500,000     |
| Expenditures  |          |          | 23,782   | 479,346  | 1,247,386   | 515,000     | 512,000     |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 0        | 0        | 0        | 52,482   | 0           | 0           | 0           |
| Ending Cash Balance   | 0        | 0        | 36,718   | 18,167   | 102,728     | 87,728      | 75,728      |
| Encumbrances  |          |          | 0        | 1,364    | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 0        | 0        | 36,718   | 16,803   | 102,728     | 87,728      | 75,728      |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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). Beginning in 2018, revenues are from profit sharing via the agreement with the Manoa Bookstore.

**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:**

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.

Decrease in revenues and expenses in 2018 due to the operations of the H-Zone stores being transferred to the Manoa Bookstore on July 1, 2017 and the closing of the Ward store in May 2017.

| Financial Data  |           |           |           |          |             |             |             |
|---|-----------|-----------|-----------|----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |           |           |           |          |             |             |             |
| Beginning Cash Balance  | (109,967) | (373,034) | (441,674) | (88,106) | (1,860)     | 83,140      | 168,140     |
| Revenues  | 1,057,475 | 1,168,770 | 1,173,925 | 102,116  | 100,000     | 100,000     | 100,000     |
| Expenditures  | 1,320,543 | 1,237,410 | 820,356   | 15,870   | 15,000      | 15,000      | 15,000      |
| 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   | (373,034) | (441,674) | (88,106)  | (1,860)  | 83,140      | 168,140     | 253,140     |
| Encumbrances  | 69,425    | 38,125    | 2,278     | 1,142    | 0           | 0           | 0           |
| Unencumbered Cash Balance   | (442,459) | (479,799) | (90,383)  | (3,001)  | 83,140      | 168,140     | 253,140     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 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 Rainbowlite, operations.

| Financial Data  |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|   | FY 2015     | FY 2016     | FY 2017     | FY 2018     | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)    | (actual)    | (actual)    | (actual)    | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 6,000,000   | 6,000,000   | 6,000,000   | 6,000,000   | 6,000,000   | 6,000,000   | 6,000,000   |
| Beginning Cash Balance  | (1,047,564) | (1,024,902) | (1,226,251) | (1,289,180) | (902,099)   | (895,452)   | (888,672)   |
| Revenues  | 1,020,469   | 689,468     | 495,075     | 1,160,805   | 962,728     | 981,983     | 1,001,622   |
| Expenditures  | 997,205     | 874,817     | 412,238     | 773,724     | 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   | (602)       | (16,000)    | (145,767)   | 0           | (100,000)   | (102,000)   | (104,040)   |
| Ending Cash Balance   | (1,024,902) | (1,226,251) | (1,289,180) | (902,099)   | (895,452)   | (888,672)   | (881,756)   |
| Encumbrances  | 256,598     | 39,058      | (8,884)     | 5,877       | 50,000      | 50,000      | 50,000      |
| Unencumbered Cash Balance   | (1,281,500) | (1,265,309) | (1,280,296) | (907,975)   | (945,452)   | (938,672)   | (931,756)   |

**Additional Information:**

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



**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | 0        | 81,073   | 84,100   | 113,385  | 105,762     | 105,102     | 104,442     |
| Revenues  | 0        | 158      | 0        | 0        | 0           | 0           | 0           |
| Expenditures  | 0        | 35,275   | 30,017   | 7,623    | 660         | 660         | 660         |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 81,073   | 38,143   | 59,303   | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 81,073   | 84,100   | 113,385  | 105,762  | 105,102     | 104,442     | 103,782     |
| Encumbrances  | 0        | 0        | 0        | 0        |             |             |             |
| Unencumbered Cash Balance   | 81,073   | 84,100   | 113,385  | 105,762  | 105,102     | 104,442     | 103,782     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |          |          |          |            |             |             |             |
|---|----------|----------|----------|------------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018    | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual)   | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          | 8,200,000  | 8,200,000   | 8,200,000   | 8,200,000   |
| Beginning Cash Balance  |          | 0        | 0        | 0          | 6,667,408   | 6,967,408   | 7,467,408   |
| Revenues  |          |          |          | 10,621,570 | 11,500,000  | 10,000,000  | 10,000,000  |
| Expenditures  |          |          |          | 10,445,934 | 12,700,000  | 11,000,000  | 11,000,000  |
| Transfers   |          |          |          |            |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |            |             |             |             |
|   |          |          |          |            |             |             |             |
|   |          |          |          |            |             |             |             |
| Net Total Transfers   | 0        | 0        | 0        | 6,491,772  | 1,500,000   | 1,500,000   | 1,500,000   |
| Ending Cash Balance   | 0        | 0        | 0        | 6,667,408  | 6,967,408   | 7,467,408   | 7,967,408   |
| Encumbrances  |          |          |          | 160,982    | 170,000     | 170,000     | 170,000     |
| Unencumbered Cash Balance   | 0        | 0        | 0        | 6,506,426  | 6,797,408   | 7,297,408   | 7,797,408   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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: In FY 2017, monies for campus cash was deposited in object code 0773 but in FY 2018 campus cash deposits were made to object code 9230, deemed a more suitable object code. The difference in expenditures from FY 2017 to FY 2018 was due to a decrease in deposits payable and expenditures in FY 2017 started mid-year.

| Financial Data            |   |          |          |          |             |             |             |
|---------------------------|---|----------|----------|----------|-------------|-------------|-------------|
|                           | FY 2015   | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|                           | (actual)  | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling     |   |          |          |          |             |             |             |
| Beginning Cash Balance    |   | 0        | 0        | 19,255   | 29,043      | 30,143      | 31,243      |
| Revenues                  |   |          | 7,972    | 292      | 2,500       | 2,500       | 2,500       |
| Expenditures              |   |          | (11,284) | (9,496)  | 1,400       | 1,400       | 1,400       |
| 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        | 19,255   | 29,043   | 30,143      | 31,243      | 32,343      |
| Encumbrances              |   |          | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance | 0   | 0        | 19,255   | 29,043   | 30,143      | 31,243      | 32,343      |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 5,709,839 | 5,709,839 | 5,709,839 | 5,709,839 | 5,709,839   | 5,709,839   | 5,709,839   |
| Beginning Cash Balance  | 3,721,970 | 3,063,771 | 2,413,123 | 2,015,043 | 1,519,828   | 1,219,828   | 1,119,828   |
| Revenues  | 4,657,229 | 4,490,924 | 4,305,674 | 4,289,259 | 4,300,000   | 4,400,000   | 4,500,000   |
| Expenditures  | 5,287,428 | 5,141,571 | 4,703,754 | 4,784,474 | 4,600,000   | 4,500,000   | 4,400,000   |
|   |           |           |           |           |             |             |             |
| <b>Transfers</b>  |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
| Net Total Transfers   | (28,000)  | 0         | 0         | 0         | 0           | 0           | 0           |
|   |           |           |           |           |             |             |             |
| Ending Cash Balance   | 3,063,771 | 2,413,123 | 2,015,043 | 1,519,828 | 1,219,828   | 1,119,828   | 1,219,828   |
|   |           |           |           |           |             |             |             |
| Encumbrances  | 1,394,052 | 1,343,490 | 1,342,272 | 1,342,591 | 800,000     | 800,000     | 800,000     |
|   |           |           |           |           |             |             |             |
| Unencumbered Cash Balance   | 1,669,718 | 1,069,633 | 672,770   | 177,237   | 419,828     | 319,828     | 419,828     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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, S-381-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 2015     | FY 2016     | FY 2017     | FY 2018     | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)    | (actual)    | (actual)    | (actual)    | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 33,317,341  | 33,317,341  | 33,317,341  | 33,317,341  | 33,317,341  | 33,317,341  | 33,317,341  |
| Beginning Cash Balance  | 20,531,207  | 19,135,420  | 19,076,332  | 23,288,067  | 24,564,834  | 25,301,663  | 28,181,644  |
| Revenues  | 33,134,035  | 30,889,197  | 32,313,813  | 29,904,940  | 29,339,784  | 31,742,843  | 31,901,557  |
| Expenditures  | 32,166,296  | 28,401,958  | 26,177,302  | 26,790,839  | 26,924,793  | 27,059,417  | 27,194,714  |
| Transfers   |             |             |             |             |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |             |             |             |             |             |             |             |
| Biomed  |             |             |             |             | (1,251,506) | (1,376,770) | (1,540,079) |
| Sinclair  |             |             |             |             | (426,656)   | (426,676)   | (425,013)   |
| Net Total Transfers   | (2,363,526) | (2,546,328) | (1,924,775) | (1,837,335) | (1,678,162) | (1,803,446) | (1,965,092) |
| Ending Cash Balance   | 19,135,420  | 19,076,332  | 23,288,067  | 24,564,834  | 25,301,663  | 28,181,644  | 30,923,394  |
| Encumbrances  | 2,284,137   | 1,561,220   | 3,337,213   | 1,805,293   | 2,569,275   | 1,664,650   | 1,500,000   |
| Unencumbered Cash Balance   | 16,851,283  | 17,515,112  | 19,950,854  | 22,759,541  | 22,732,388  | 26,516,994  | 29,423,394  |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

FY2018 - Variance primarily due to higher payroll costs (i.e. CB increases, significantly higher fringe benefit rates)

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 5,000,000 | 5,000,000 | 5,000,000 | 5,000,000 | 5,000,000   | 5,000,000   | 5,000,000   |
| Beginning Cash Balance  | 3,621,079 | 4,699,528 | 5,911,499 | 7,232,494 | 7,862,682   | 8,357,682   | 6,691,982   |
| Revenues  | 4,617,376 | 4,696,454 | 5,098,880 | 4,996,484 | 5,000,000   | 5,000,000   | 5,000,000   |
| Expenditures  | 3,538,926 | 3,484,484 | 3,777,885 | 4,366,296 | 4,505,000   | 6,665,700   | 6,540,260   |
| 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   | 4,699,528 | 5,911,499 | 7,232,494 | 7,862,682 | 8,357,682   | 6,691,982   | 5,151,722   |
| Encumbrances  | 72,647    | 75,064    | 24,045    | 3,158     | 4,006,000   | 1,872,300   | 25,000      |
| Unencumbered Cash Balance   | 4,626,882 | 5,836,435 | 7,208,449 | 7,859,524 | 4,351,682   | 4,819,682   | 5,126,722   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 313,320  | 292,967  | 326,140  | 280,689  | 214,534     | 154,360     | 84,360      |
| Revenues  | 357,867  | 363,377  | 334,468  | 321,040  | 350,000     | 350,000     | 350,000     |
| Expenditures  | 378,220  | 330,205  | 379,918  | 387,195  | 410,174     | 420,000     | 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   | 292,967  | 326,140  | 280,689  | 214,534  | 154,360     | 84,360      | 4,360       |
| Encumbrances  | 12,927   | 6,712    | 168      | 9,350    | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 280,040  | 319,428  | 280,521  | 205,184  | 154,360     | 84,360      | 4,360       |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 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.

In FY 2018, ASUH requested \$350,000 from the Stadium Endowment fund vs. \$250,000 in FY 2017.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 26,107   | 17,895   | 71,548   | 37,022   | 100,563     | 120,563     | 140,563     |
| Revenues  | 383,754  | 431,277  | 352,789  | 449,971  | 400,000     | 400,000     | 400,000     |
| Expenditures  | 388,967  | 372,624  | 384,316  | 377,280  | 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)  | (5,000)  | (3,000)  | (9,150)  | (3,000)     | (3,000)     | (3,000)     |
| Ending Cash Balance   | 17,895   | 71,548   | 37,022   | 100,563  | 120,563     | 140,563     | 160,563     |
| Encumbrances  | 426      | 12,633   | 27,366   | 9,434    | 10,000      | 10,000      | 10,000      |
| Unencumbered Cash Balance   | 17,468   | 58,916   | 9,656    | 91,129   | 110,563     | 130,563     | 150,563     |

**Additional Information:**

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



**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 163,900  | 122,043  | 90,316   | 90,241   | 101,935     | 118,445     | 134,955     |
| Revenues  | 125,270  | 111,727  | 112,991  | 119,637  | 125,000     | 125,000     | 125,000     |
| Expenditures  | 167,127  | 143,454  | 113,066  | 107,943  | 108,490     | 108,490     | 108,490     |
| 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   | 122,043  | 90,316   | 90,241   | 101,935  | 118,445     | 134,955     | 151,465     |
| Encumbrances  | 50       | 0        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 121,993  | 90,316   | 90,241   | 101,935  | 118,445     | 134,955     | 151,465     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 444,010   | 314,793   | 297,544   | 209,471   | 155,359     | 105,105     | 105,105     |
| Revenues  | 695,710   | 603,340   | 513,919   | 504,515   | 549,746     | 550,000     | 550,000     |
| Expenditures  | 824,928   | 620,589   | 601,993   | 558,627   | 600,000     | 550,000     | 550,000     |
| 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   | 314,793   | 297,544   | 209,471   | 155,359   | 105,105     | 105,105     | 105,105     |
| Encumbrances  | 45,356    | 90,113    | 48,007    | 53,393    | 50,000      | 50,000      | 50,000      |
| Unencumbered Cash Balance   | 269,438   | 207,431   | 161,464   | 101,966   | 55,105      | 55,105      | 55,105      |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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. Although expenditures increased for Special Projects such as Aloha Bash, programming committees organized and hosted less smaller events and cost for student employees decreased in FY 2018.

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 614,844   | 709,612   | 611,162   | 461,245   | 383,825     | 313,825     | 243,825     |
| Revenues  | 540,001   | 560,198   | 524,791   | 495,229   | 500,000     | 500,000     | 500,000     |
| Expenditures  | 439,545   | 658,649   | 674,708   | 572,648   | 570,000     | 570,000     | 570,000     |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
| Net Total Transfers   | (5,688)   | 0         | 0         | 0         | 0           | 0           | 0           |
| Ending Cash Balance   | 709,612   | 611,162   | 461,245   | 383,825   | 313,825     | 243,825     | 173,825     |
| Encumbrances  | 9,689     | 33,678    | 1,981     | 1,382     | 1,300       | 1,300       | 1,300       |
| Unencumbered Cash Balance   | 699,924   | 577,485   | 459,264   | 382,443   | 312,525     | 242,525     | 172,525     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

In FY 2018, New Student Orientation did not charge students/parents for their programs and most expenditures were for student employees and meals served during orientation.

| <b>Financial Data</b>   |          |          |          |           |             |             |             |
|---|----------|----------|----------|-----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |           |             |             |             |
| Beginning Cash Balance  | 535,826  | 482,131  | 483,294  | 451,450   | 305,166     | 279,396     | 263,626     |
| Revenues  | 266,210  | 240,090  | 192,371  | 130,143   | 130,000     | 130,000     | 130,000     |
| Expenditures  | 324,136  | 243,156  | 228,445  | 158,825   | 160,000     | 150,000     | 150,000     |
| Transfers   |          |          |          |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |           |             |             |             |
|   |          |          |          |           |             |             |             |
|   |          |          |          |           |             |             |             |
| Net Total Transfers   | 4,230    | 4,230    | 4,230    | (117,602) | 4,230       | 4,230       | 4,230       |
| Ending Cash Balance   | 482,131  | 483,294  | 451,450  | 305,166   | 279,396     | 263,626     | 247,856     |
| Encumbrances  | 161,502  | 27,140   | 13,699   | 16,617    | 15,000      | 15,000      | 15,000      |
| Unencumbered Cash Balance   | 320,629  | 456,154  | 437,750  | 288,548   | 264,396     | 248,626     | 232,856     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

In FY 2018, revenue was for interest only and expenditures were for prior fiscal year.

| <b>Financial Data</b>   |            |            |            |             |             |             |             |
|---|------------|------------|------------|-------------|-------------|-------------|-------------|
|   | FY 2015    | FY 2016    | FY 2017    | FY 2018     | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)   | (actual)   | (actual)   | (actual)    | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 8,200,000  | 8,200,000  | 8,200,000  |             |             |             |             |
| Beginning Cash Balance  | 4,432,922  | 5,316,007  | 7,372,094  | 7,363,074   | 0           | 0           | 0           |
| Revenues  | 10,155,962 | 10,126,210 | 10,226,776 | 28,817      | 0           | 0           | 0           |
| Expenditures  | 9,272,877  | 8,070,123  | 10,235,795 | 900,094     | 0           | 0           | 0           |
| Transfers   |            |            |            |             |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |            |            |            |             |             |             |             |
|   |            |            |            |             |             |             |             |
|   |            |            |            |             |             |             |             |
|   |            |            |            |             |             |             |             |
| Net Total Transfers   | 0          | 0          | 0          | (6,491,797) | 0           | 0           | 0           |
| Ending Cash Balance   | 5,316,007  | 7,372,094  | 7,363,074  | 0           | 0           | 0           | 0           |
| Encumbrances  | 50         | 1,695,261  | 906,451    | 0           |             |             |             |
| Unencumbered Cash Balance   | 5,315,957  | 5,676,833  | 6,456,623  | 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 2019 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:**

| Financial Data  |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 45,600   | 67,280   | 86,479   | 92,289   | 97,820      | 100,820     | 103,820     |
| Revenues  | 112,441  | 106,629  | 101,633  | 97,689   | 98,000      | 98,000      | 98,000      |
| Expenditures  | 90,761   | 87,430   | 95,823   | 92,157   | 95,000      | 95,000      | 95,000      |
| 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   | 67,280   | 86,479   | 92,289   | 97,820   | 100,820     | 103,820     | 106,820     |
| Encumbrances  | 0        | 450      | 925      | 1,952    | 1,000       | 1,000       | 1,000       |
| Unencumbered Cash Balance   | 67,280   | 86,029   | 91,364   | 95,868   | 99,820      | 102,820     | 105,820     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

In FY 2018, SAFC did not receive the revenue for the Spring 2018 semester and disbandment of the committee resulted in the transfer of the remaining balance back to the Athletic Department in FY 2019.

| Financial Data  |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | 110,794  | 58,735   | 137,317  | 216,495  | 233,988     | 0           | 0           |
| Revenues  | 138,949  | 133,213  | 128,103  | 51,639   | 0           | 0           | 0           |
| Expenditures  | 176,987  | 28,381   | 48,925   | 34,145   | 0           | 0           | 0           |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | (14,020) | (26,250) | 0        | 0        | (233,988)   | 0           | 0           |
| Ending Cash Balance   | 58,735   | 137,317  | 216,495  | 233,988  | 0           | 0           | 0           |
| Encumbrances  | 1,343    | 2,100    | 2,426    | 0        |             |             |             |
| Unencumbered Cash Balance   | 57,392   | 135,217  | 214,069  | 233,988  | 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 2019 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 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.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 453,399  | 484,628  | 336,255  | 233,644  | 147,366     | 126,136     | 104,906     |
| Revenues  | 418,643  | 404,825  | 394,990  | 395,474  | 400,000     | 400,000     | 400,000     |
| Expenditures  | 386,184  | 551,969  | 496,372  | 480,522  | 420,000     | 420,000     | 420,000     |
| 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   | 484,628  | 336,255  | 233,644  | 147,366  | 126,136     | 104,906     | 83,676      |
| Encumbrances  | 1,164    | 22,189   | 17,494   | 17,407   | 17,000      | 17,000      | 17,000      |
| Unencumbered Cash Balance   | 483,464  | 314,066  | 216,150  | 129,959  | 109,136     | 87,906      | 66,676      |

**Additional Information:**

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



**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

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

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

**Intended Purpose:**

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.

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (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   | 1,000,000   |
| Beginning Cash Balance  | 371,215   | 360,324   | 324,430   | 307,859   | 319,343     | 343,343     | 367,343     |
| Revenues  | 1,172,408 | 1,416,421 | 1,634,209 | 1,588,264 | 1,600,000   | 1,600,000   | 1,600,000   |
| Expenditures  | 1,183,300 | 1,452,315 | 1,650,780 | 1,576,780 | 1,576,000   | 1,576,000   | 1,576,000   |
| 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   | 360,324   | 324,430   | 307,859   | 319,343   | 343,343     | 367,343     | 391,343     |
| Encumbrances  | 0         | 0         | 0         | 0         | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 360,324   | 324,430   | 307,859   | 319,343   | 343,343     | 367,343     | 391,343     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | 35       | 35       | 0        | 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        | (35)     | 0        | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 35       | 0        | 0        | 0        | 0           | 0           | 0           |
| Encumbrances  | 0        | 0        | 0        | 0        |             |             |             |
| Unencumbered Cash Balance   | 35       | 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 |  |  |  |  |  |  |  |

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 2019 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:**

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.

FY18-The significant increase in revenues was due to the start of a new NSE Director who initiated active marketing of the NSE Program as well as recruiting of students. Decrease of expenses was due to no longer employing a student assistant.

| Financial Data  |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | 25,947   | 18,850   | 19,383   | 8,475    | 8,399       | 7,899       | 7,399       |
| Revenues  | 18,513   | 11,593   | 2,064    | 10,483   | 10,500      | 10,500      | 10,500      |
| Expenditures  | 25,610   | 11,060   | 12,972   | 10,559   | 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   | 18,850   | 19,383   | 8,475    | 8,399    | 7,899       | 7,399       | 6,899       |
| Encumbrances  | 200      | 0        | 0        | 488      | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 18,650   | 19,383   | 8,475    | 7,911    | 7,899       | 7,399       | 6,899       |

**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 2019 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:

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Revenues  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Expenditures  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Encumbrances  | 23       | (23)     | (23)     | (23)     | 0           | 0           | 0           |
| Unencumbered Cash Balance   | (23)     | 23       | 23       | 23       | 0           | 0           | 0           |

Additional Information:

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

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

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 310,978  | 301,027  | 297,204  | 451,418  | 427,269     | 407,269     | 387,269     |
| Revenues  | 405,727  | 410,593  | 430,288  | 433,407  | 430,000     | 430,000     | 430,000     |
| Expenditures  | 415,678  | 414,416  | 276,074  | 457,556  | 450,000     | 450,000     | 450,000     |
| 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   | 301,027  | 297,204  | 451,418  | 427,269  | 407,269     | 387,269     | 367,269     |
| Encumbrances  | 2,212    | 937      | 2,603    | 7,780    | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 298,815  | 296,267  | 448,815  | 419,489  | 407,269     | 387,269     | 367,269     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 23,473   | 3,718    | 2,660    | 18,418   | (2,881)     | 119         | 1,119       |
| Revenues  | 32,837   | 32,424   | 32,442   | 35,747   | 37,000      | 37,000      | 37,000      |
| Expenditures  | 52,592   | 33,482   | 16,683   | 57,045   | 34,000      | 36,000      | 36,000      |
| 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   | 3,718    | 2,660    | 18,418   | (2,881)  | 119         | 1,119       | 2,119       |
| Encumbrances  | 75       | 75       | 75       | 75       |             |             |             |
| Unencumbered Cash Balance   | 3,643    | 2,585    | 18,343   | (2,956)  | 119         | 1,119       | 2,119       |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 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.

The variance from FY2017 to FY2018 is due to an increase in applications. The increase in expenditures in FY2018 is due covering additional costs with the increase in revenue.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | 4,228    | 2,647    | 6,436    | 21,380   | 4,752       | 4,752       | 4,752       |
| Revenues  | 25,590   | 25,868   | 15,320   | 19,291   | 20,000      | 20,000      | 20,000      |
| Expenditures  | 27,171   | 22,080   | 375      | 35,919   | 20,000      | 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   | 2,647    | 6,436    | 21,380   | 4,752    | 4,752       | 4,752       | 4,752       |
| Encumbrances  | 1,441    | 1,493    | 1,472    | 1,480    | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 1,206    | 4,943    | 19,908   | 3,273    | 4,752       | 4,752       | 4,752       |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 14,810   | 9,329    | 16,692   | 13,598   | 3,944       | 3,944       | 3,944       |
| Revenues  | 64,135   | 54,342   | 47,733   | 40,577   | 40,000      | 40,000      | 40,000      |
| Expenditures  | 69,616   | 46,979   | 50,828   | 50,230   | 40,000      | 40,000      | 40,000      |
| 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   | 9,329    | 16,692   | 13,598   | 3,944    | 3,944       | 3,944       | 3,944       |
| Encumbrances  | 256      | 0        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 9,073    | 16,692   | 13,598   | 3,944    | 3,944       | 3,944       | 3,944       |

**Additional Information:**

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



**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UHM Conference Center RF (Repealed)  
 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:

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | (141)    | (84)     | (0)      | (0)      | (0)         | (0)         | (0)         |
| Revenues  | (0)      | (0)      | 0        | 0        | 0           | 0           | 0           |
| Expenditures  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 57       | 84       | 0        | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | (84)     | (0)      | (0)      | (0)      | (0)         | (0)         | (0)         |
| Encumbrances  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | (84)     | (0)      | (0)      | (0)      | (0)         | (0)         | (0)         |

Additional Information:

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Real Property & Facilities Use RF (Arts & Humanities)  
 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 derived and collected from the University's facilities use program shall be deposited into this fund to be used for the costs of providing public service programs.

The Theatre and Dance Department would provide services for space rental and putting on special event programs, such as Ohana Arts.

**Source of Revenues:**

The source of revenue would be the labor and equipment costs for the use of equipment, technicians, front of house, maintenance, and facility fees needed for each event.

**Current Program Activities/Allowable Expenses:**

Revenues from room rentals; Expenditures related to rental equipment and personnel costs.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  |          | 0        | 0        | 0        | 91,509      | 106,939     | 119,939     |
| Revenues  |          |          |          | 43,691   | 56,730      | 55,000      | 55,000      |
| Expenditures  |          |          |          | (47,818) | 41,300      | 42,000      | 42,000      |
| 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        | 91,509   | 106,939     | 119,939     | 132,939     |
| Encumbrances  |          |          |          | 150      |             |             |             |
| Unencumbered Cash Balance   | 0        | 0        | 0        | 91,359   | 106,939     | 119,939     | 132,939     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

FY18 Revenue variance due to late collections that cross over from the prior fiscal year

FY18 Expenditures were less due to fewer credit card payments received resulting in lower credit card fees

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  |          | 0        | 2,401    | 8,461    | 18,414      | 30,014      | 41,614      |
| Revenues  |          | 2,401    | 6,386    | 9,964    | 12,000      | 12,000      | 12,000      |
| Expenditures  |          | 0        | 326      | 10       | 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        | 2,401    | 8,461    | 18,414   | 30,014      | 41,614      | 53,214      |
| Encumbrances  |          | 0        | 471      | 877      | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 0        | 2,401    | 7,990    | 17,537   | 30,014      | 41,614      | 53,214      |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 103,892  | 110,590  | 117,341  | 124,196  | 116,173     | 108,173     | 100,173     |
| Revenues  | 6,698    | 6,751    | 6,855    | 6,978    | 7,000       | 7,000       | 7,000       |
| Expenditures  | 0        | 0        | 0        | 15,000   | 15,000      | 15,000      | 15,000      |
| 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   | 110,590  | 117,341  | 124,196  | 116,173  | 108,173     | 100,173     | 92,173      |
| Encumbrances  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 110,590  | 117,341  | 124,196  | 116,173  | 108,173     | 100,173     | 92,173      |

**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 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Real Property & Facilities Use RF (IFA)  
 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 Mauna Kea and Haleakala observatories.

**Source of Revenues:**

Annual rent due per Operating and Site Development Agreements for telescope facilities on Mauna Kea and Haleakala.

**Current Program Activities/Allowable Expenses:**

Utilities, Supplies, repair and maintenance.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  |          | 0        | 0        | 2        | 12,227      | 8,240       | 4,887       |
| Revenues  |          |          | 2        | 12,225   | 21,013      | 21,647      | 22,296      |
| Expenditures  |          |          | 0        | 0        | 25,000      | 25,000      | 25,000      |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 0        | 0        | 2        | 12,227   | 8,240       | 4,887       | 2,183       |
| Encumbrances  |          |          | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 0        | 0        | 2        | 12,227   | 8,240       | 4,887       | 2,183       |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 for the use of real property and facilities, except as otherwise provided by law.

**Source of Revenues:**

Various fees are collected for use of facilities including, but not limited to, facility use charges, sales, lease agreements, commercial filming charges and deposits for the use of building keys by contractors.

**Current Program Activities/Allowable Expenses:**

Planned expenditures include costs of operating University facilities including, maintenance and repair, supplies, furnishings, equipment and other expenses related to the upkeep of the facility.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

FY 15: Increase in expenditures is due to hiring of a Safety Officer in response to HIOSH findings.

FY 17: Increase in revenues due to one-time final payment for the HI Public Television lease agreement.

FY 19: Increase in forecasted expenditures due to planned facilities maintenance equipment purchases.

| <b>Financial Data</b>   |           |           |          |           |             |             |             |
|---|-----------|-----------|----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017  | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 553,575   | 408,796   | 395,249  | 756,173   | 727,283     | 505,083     | 494,083     |
| Revenues  | 206,249   | 240,814   | 526,987  | 217,814   | 223,000     | 223,000     | 223,000     |
| Expenditures  | 203,028   | 98,361    | 68,632   | 24,720    | 281,200     | 70,000      | 70,000      |
| Transfers   |           |           |          |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |          |           |             |             |             |
|   |           |           |          |           |             |             |             |
|   |           |           |          |           |             |             |             |
| Net Total Transfers   | (148,000) | (156,000) | (97,431) | (221,984) | (164,000)   | (164,000)   | (164,000)   |
| Ending Cash Balance   | 408,796   | 395,249   | 756,173  | 727,283   | 505,083     | 494,083     | 483,083     |
| Encumbrances  | 298       | 2,621     | 734      | 734       | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 408,498   | 392,628   | 755,439  | 726,549   | 505,083     | 494,083     | 483,083     |

**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 2019 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 agreements ending mid-fiscal year. Expenditures vary based on programmatic needs and funding availability.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  |          | 0        | 41,703   | 45,555   | 198,955     | 358,359     | 519,720     |
| Revenues  |          | 183,367  | 153,852  | 154,010  | 187,404     | 177,361     | 122,521     |
| Expenditures  |          | 141,664  | 150,000  | 611      | 28,000      | 16,000      | 16,000      |
| 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        | 41,703   | 45,555   | 198,955  | 358,359     | 519,720     | 626,241     |
| Encumbrances  |          | 0        | 0        | 0        |             |             |             |
| Unencumbered Cash Balance   | 0        | 41,703   | 45,555   | 198,955  | 358,359     | 519,720     | 626,241     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: Hawaii Educator Loan Program RF  
 Legal Authority: 304A-2276, HRS

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

**Intended Purpose:**

Per statute, this fund was established for the purpose of providing loans pursuant to section 304A-701, HRS.

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

**Source of Revenues:**

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.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 9,402    | 6,014    | 9,267    | 19,973   | 23,239      | 3,239       | (0)         |
| Revenues  | 1,212    | 6,902    | 10,706   | 3,161    | 0           |             |             |
| Expenditures  | 4,600    | 3,650    | 0        | (105)    | 20,000      | 3,239       | 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   | 6,014    | 9,267    | 19,973   | 23,239   | 3,239       | (0)         | (0)         |
| Encumbrances  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 6,014    | 9,267    | 19,973   | 23,239   | 3,239       | (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 2019 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.

| <b>Financial Data</b>   |              |              |              |              |              |              |              |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|   | FY 2015      | FY 2016      | FY 2017      | FY 2018      | FY 2019      | FY 2020      | FY 2021      |
|   | (actual)     | (actual)     | (actual)     | (actual)     | (estimated)  | (estimated)  | (estimated)  |
| Appropriation Ceiling   | 182,989,733  | 182,989,733  | 182,989,733  | 182,989,733  | 182,989,733  | 182,989,733  | 182,989,733  |
| Beginning Cash Balance  | (1,538,439)  | 2,232,069    | (29,939,094) | (33,258,308) | (34,296,715) | (34,735,408) | (36,421,016) |
| Revenues  | 181,270,092  | 184,424,739  | 188,662,920  | 177,459,758  | 184,632,757  | 185,000,000  | 185,000,000  |
| Expenditures  | 137,903,695  | 134,450,823  | 135,752,083  | 129,151,085  | 134,390,578  | 135,000,000  | 135,000,000  |
| Transfers   |              |              |              |              |              |              |              |
| List each net transfer in/out/ or projection in/out; list each account number |              |              |              |              |              |              |              |
| Act 236 In  |              |              |              |              | 59,154,849   | 59,593,543   | 61,029,152   |
| Assessments   |              |              |              |              | (50,242,178) | (50,250,000) | (50,250,000) |
| Act 236 Out   |              |              |              |              | (59,593,543) | (61,029,152) | (60,952,370) |
| Net Total Transfers   | (39,595,925) | (82,038,276) | (56,230,050) | (49,347,080) | (50,680,872) | (51,685,609) | (50,173,218) |
| Ending Cash Balance   | 2,232,032    | (29,832,292) | (33,258,308) | (34,296,715) | (34,735,408) | (36,421,016) | (36,594,234) |
| Encumbrances  | 10,630,301   | 9,336,485    | 8,828,504    | 9,575,407    | 9,500,000    | 9,500,000    | 9,500,000    |
| Unencumbered Cash Balance   | (8,398,269)  | (39,168,777) | (42,086,813) | (43,872,122) | (44,235,408) | (45,921,016) | (46,094,234) |

\*

**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 (\$1,902,763). Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/29/18) and before the close of Fiscal Period 12.

**Report on Non-General Fund Information**  
for Submittal to the 2019 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; 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 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:**

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.

FY18 Expenditure Variance - Total expenditures is the sum total of various department. Several departments had significant increases in expenditures.

| <b>Financial Data</b>   |             |             |             |                |             |             |             |
|---|-------------|-------------|-------------|----------------|-------------|-------------|-------------|
|   | FY 2015     | FY 2016     | FY 2017     | FY 2018        | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)    | (actual)    | (actual)    | (actual)       | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 14,320,007  | 14,320,007  | 14,320,007  | 14,320,007.00  | 14,320,007  | 14,320,007  | 14,320,007  |
| Beginning Cash Balance  | 19,240,116  | 16,504,766  | 15,504,918  | 17,522,662.79  | 18,178,217  | 18,933,498  | 18,933,838  |
| Revenues  | 15,054,248  | 16,066,322  | 16,595,782  | 16,634,866.36  | 17,241,624  | 17,241,000  | 17,241,000  |
| Expenditures  | 15,471,932  | 12,989,625  | 13,094,816  | 14,490,640.66  | 15,086,343  | 15,840,660  | 16,632,693  |
| Transfers   |             |             |             |                |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |             |             |             |                |             |             |             |
|   |             |             |             |                |             |             |             |
|   |             |             |             |                |             |             |             |
| Net Total Transfers   | (2,317,665) | (4,183,348) | (1,483,221) | (1,488,671.64) | (1,400,000) | (1,400,000) | (1,400,000) |
| Ending Cash Balance   | 16,504,766  | 15,398,115  | 17,522,663  | 18,178,216.85  | 18,933,498  | 18,933,838  | 18,142,145  |
| Encumbrances  | 601,988     | 124,358     | 534,327     | 617,277.63     | 617,278     | 0           | 0           |
| Unencumbered Cash Balance   | 15,902,778  | 15,273,757  | 16,988,336  | 17,560,939.22  | 18,316,220  | 18,933,838  | 18,142,145  |

\*

**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 (\$1,902,763). Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/29/18) and before the close of Fiscal Period 12.

**Report on Non-General Fund Information**  
for Submittal to the 2019 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; 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 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:**

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.

| <b>Financial Data</b>   |            |            |             |                |             |             |             |
|---|------------|------------|-------------|----------------|-------------|-------------|-------------|
|   | FY 2015    | FY 2016    | FY 2017     | FY 2018        | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)   | (actual)   | (actual)    | (actual)       | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 14,320,007 | 14,320,007 | 14,320,007  | 14,320,007.00  | 14,320,007  | 14,320,007  | 14,320,007  |
| Beginning Cash Balance  | 21,556,095 | 21,993,326 | 26,894,120  | 26,043,575.66  | 24,853,235  | 26,128,887  | 26,548,485  |
| Revenues  | 19,633,734 | 21,435,946 | 21,468,660  | 20,373,897.42  | 22,677,000  | 22,677,000  | 22,677,000  |
| Expenditures  | 19,053,818 | 16,300,140 | 16,030,949  | 16,735,950.40  | 16,854,000  | 17,528,160  | 18,229,286  |
| Transfers   |            |            |             |                |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |            |            |             |                |             |             |             |
|   |            |            |             |                |             |             |             |
|   |            |            |             |                |             |             |             |
| Net Total Transfers   | (142,685)  | (235,012)  | (6,288,256) | (4,828,288.11) | (4,547,348) | (4,729,242) | (4,918,412) |
| Ending Cash Balance   | 21,993,326 | 26,894,120 | 26,043,576  | 24,853,234.57  | 26,128,887  | 26,548,485  | 26,077,787  |
| Encumbrances  | 102,454    | 129,477    | 177,822     | 150,686.47     | 150,686     | 0           | 0           |
| Unencumbered Cash Balance   | 21,890,872 | 26,764,643 | 25,865,753  | 24,702,548.10  | 25,978,201  | 26,548,485  | 26,077,787  |

\*

**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 (\$1,902,763). Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/29/18) and before the close of Fiscal Period 12.

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |             |             |             |           |             |             |             |
|---|-------------|-------------|-------------|-----------|-------------|-------------|-------------|
|   | FY 2015     | FY 2016     | FY 2017     | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (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   | 2,801,615   |
| Beginning Cash Balance  | 1,413       | (2,365,754) | (2,522,454) | (152,063) | (59,013)    | (59,013)    | 0           |
| Revenues  | 1,859       | 0           | 0           | 0         | 0           |             |             |
| Expenditures  | 2,366,526   | 2,506,765   | 2,936,917   | 3,252,114 | 4,253,220   | 4,593,000   | 4,960,000   |
| Transfers   |             |             |             |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |             |             |             |           |             |             |             |
|   |             |             |             |           |             |             |             |
|   |             |             |             |           |             |             |             |
| Net Total Transfers   | (2,500)     | 2,350,066   | 5,307,307   | 3,345,164 | 4,253,220   | 4,652,013   | 4,960,000   |
| Ending Cash Balance   | (2,365,754) | (2,522,454) | (152,063)   | (59,013)  | (59,013)    | 0           | 0           |
| Encumbrances  | 180,500     | 14,531      | 142,516     | 235,116   |             |             |             |
| Unencumbered Cash Balance   | (2,546,254) | (2,536,985) | (294,579)   | (294,129) | (59,013)    | 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 (\$1,902,763). Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/29/18) and before the close of Fiscal Period 12.

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 operated copy machines; printers; library system cost recovery service fees.

**Current Program Activities/Allowable Expenses:**

Provides photocopying; document delivery, preservation services, and other library services to library users, faculty, researchers, systemwide libraries, and other educational institutions on a cost recovery basis.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

Revenue: More fees and fines were collected, running counter to previous year of decline. Also there was more usage of interlibrary loan services that were subject to a fee.

Expenditures: In anticipation of the change in the library services platform, expenses were shifted to operating funds and away from these support funds as it was not guaranteed that the next's years operating could cover the cost, nor that permission would be granted to use carryover.

| Financial Data  |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 647,277   | 361,971   | 413,370   | 320,743   | 619,668     | 157,168     | 155,532     |
| Revenues  | 503,745   | 659,265   | 403,784   | 443,998   | 217,700     | 321,916     | 338,000     |
| Expenditures  | 789,051   | 542,300   | 463,662   | 130,193   | 680,200     | 323,552     | 339,706     |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
| Net Total Transfers   | (0)       | (65,566)  | (32,713)  | (14,879)  | 0           | 0           | 0           |
| Ending Cash Balance   | 361,971   | 413,370   | 320,779   | 619,668   | 157,168     | 155,532     | 153,826     |
| Encumbrances  | 86,927    | 73,752    | 65,705    | 66,422    |             |             |             |
| Unencumbered Cash Balance   | 275,043   | 339,618   | 255,074   | 553,246   | 157,168     | 155,532     | 153,826     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

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:**

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 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:**

Incurred projected expenditures, but miscommunication of transferred expenditures. Expenditures will incur in FY19

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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        | 36       | 13,701      | 1,701       | 1,201       |
| Revenues  |          |          | 36       | 570      | 1,000       | 1,000       | 1,000       |
| Expenditures  |          |          | 0        | 0        | 13,000      | 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        | 13,095   | 0           | 0           | 0           |
| Ending Cash Balance   | 0        | 0        | 36       | 13,701   | 1,701       | 1,201       | 701         |
| Encumbrances  |          |          | 0        | 0        |             |             |             |
| Unencumbered Cash Balance   | 0        | 0        | 36       | 13,701   | 1,701       | 1,201       | 701         |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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. 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. In FY 2018, we were completely back in our spaces and our revenue increased as a result as well. We also had the jingju, which has always been more expensive, but also brings in more income. Our dance concert was also more expensive as it was Taiko Drum and Dance, but again the income was higher as well.

**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 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 260,000  | 260,000  | 260,000  | 260,000  | 260,000     | 260,000     | 260,000     |
| Beginning Cash Balance  | 191,726  | 252,090  | 238,434  | 212,352  | 159,826     | 155,634     | 155,634     |
| Revenues  | 189,326  | 141,138  | 119,825  | 134,166  | 107,308     | 105,000     | 105,000     |
| Expenditures  | 128,963  | 154,794  | 145,907  | 186,692  | 111,500     | 105,000     | 105,000     |
| 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   | 252,090  | 238,434  | 212,352  | 159,826  | 155,634     | 155,634     | 155,634     |
| Encumbrances  | 5,035    | 0        | 14,150   | 16,764   |             |             |             |
| Unencumbered Cash Balance   | 247,055  | 238,434  | 198,202  | 143,062  | 155,634     | 155,634     | 155,634     |

**Additional Information:**

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



**Report on Non-General Fund Information**  
for Submittal to the 2019 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).

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 33,792   | 20,794   | 22,484   | 57,811   | (8,126)     | 1,874       | 1,874       |
| Revenues  | 170,620  | 146,252  | 210,739  | 118,730  | 130,000     | 120,000     | 120,000     |
| Expenditures  | 183,618  | 144,562  | 175,413  | 184,667  | 120,000     | 120,000     | 120,000     |
| <b>Transfers</b>  |          |          |          |          |             |             |             |
| 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   | 20,794   | 22,484   | 57,811   | (8,126)  | 1,874       | 1,874       | 1,874       |
| Encumbrances  | 2,801    | 396      | 0        | 1,395    | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 17,993   | 22,088   | 57,811   | (9,521)  | 1,874       | 1,874       | 1,874       |

**Additional Information:**

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



**Report on Non-General Fund Information**  
for Submittal to the 2019 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 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, customized English language training 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.

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 1,269,600 | 1,269,600 | 1,269,600 | 1,269,600 | 1,269,600   | 1,269,600   | 1,269,600   |
| Beginning Cash Balance  | 509,460   | 869,368   | 1,303,502 | 1,500,038 | 1,707,502   | 1,843,467   | 1,910,753   |
| Revenues  | 1,172,185 | 1,422,372 | 1,075,300 | 1,023,887 | 983,887     | 1,000,000   | 1,100,000   |
| Expenditures  | 812,276   | 988,238   | 878,764   | 816,422   | 847,922     | 932,714     | 1,025,985   |
| 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   | 869,368   | 1,303,502 | 1,500,038 | 1,707,502 | 1,843,467   | 1,910,753   | 1,984,768   |
| Encumbrances  | 530       | 11,802    | 7,527     | 9,635     |             |             |             |
| Unencumbered Cash Balance   | 868,839   | 1,291,700 | 1,492,511 | 1,697,867 | 1,843,467   | 1,910,753   | 1,984,768   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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. In FY 2018, there were upgrades made to the CLT facilities, resulting in the variance greater than 10%.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 24,400   | 33,889   | 44,965   | 51,268   | 55,678      | 56,571      | 58,071      |
| Revenues  | 10,888   | 11,218   | 6,958    | 7,543    | 5,893       | 7,500       | 7,500       |
| Expenditures  | 1,399    | 141      | 656      | 3,133    | 5,000       | 6,000       | 6,000       |
| 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   | 33,889   | 44,965   | 51,268   | 55,678   | 56,571      | 58,071      | 59,571      |
| Encumbrances  | 0        | 0        | 0        | 0        |             |             |             |
| Unencumbered Cash Balance   | 33,889   | 44,965   | 51,268   | 55,678   | 56,571      | 58,071      | 59,571      |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Community Services SF (Outreach College 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:**

FY18 Revenue Variance: Variance due to decrease in revenue earned, specifically under BPID 1358, and increase in negative interest earned.  
 FY18 Expenditure Variance : Reduced expenditures likely due to departments' efforts to comply with budget restrictions and reserve requirements. With FY17 Revenue Variance : Increase mainly due to Reimbursement (0825) to Marketing account 2238822. Applicable to both Fiscal Years.  
 FY17 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.

| Financial Data  |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|   | FY 2015     | FY 2016     | FY 2017     | FY 2018     | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | (6,071,894) | (5,889,016) | (5,874,814) | (4,869,968) | (3,871,792) | (3,013,319) | (2,155,319) |
| Revenues  | 22,504      | 6,686       | 6,099       | (18,239)    | 46,910      | 46,000      | 46,000      |
| Expenditures  | 70,139      | 98,985      | 104,403     | 81,700      | 188,437     | 188,000     | 188,000     |
| Transfers   |             |             |             |             |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |             |             |             |             |             |             |             |
|   |             |             |             |             |             |             |             |
|   |             |             |             |             |             |             |             |
| Net Total Transfers   | 230,512     | 106,502     | 1,103,149   | 1,098,114   | 1,000,000   | 1,000,000   | 1,000,000   |
| Ending Cash Balance   | (5,889,016) | (5,874,814) | (4,869,968) | (3,871,792) | (3,013,319) | (2,155,319) | (1,297,319) |
| Encumbrances  | 1,486       | 1,550       | 6,513       | 6,013       | 0           | 0           | 0           |
| Unencumbered Cash Balance   | (5,890,502) | (5,876,364) | (4,876,481) | (3,877,805) | (3,013,319) | (2,155,319) | (1,297,319) |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

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

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

**Intended Purpose:**

Per statute, all revenues derived and collected from the University's provision of public service programs shall be deposited into this fund to be used for the costs of providing public service programs.  
 To account for revenues and expenses generated from noncredit programs, public events and the International Programs.

**Source of Revenues:**

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

**Current Program Activities/Allowable Expenses:**

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

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

Expenditure Variance : Variance due to overall increase to expenditures.  
 FY 2016 Revenue Variance : Variance due to overall decrease in Professional Program and International Program enrollment.  
 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 2015   | FY 2016     | FY 2017     | FY 2018     | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)    | (actual)    | (actual)    | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 5,100,161 | 5,100,161   | 5,100,161   | 5,100,161   | 5,100,161   | 5,100,161   | 5,100,161   |
| Beginning Cash Balance  | (577,594) | (742,224)   | (1,227,370) | (1,675,877) | (1,750,993) | (1,882,948) | (2,074,948) |
| Revenues  | 2,906,457 | 2,500,698   | 2,189,673   | 2,040,694   | 2,452,800   | 2,452,000   | 2,452,000   |
| Expenditures  | 2,827,026 | 2,879,813   | 2,553,544   | 2,498,117   | 2,964,755   | 3,024,000   | 3,145,000   |
| Transfers   |           |             |             |             |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |             |             |             |             |             |             |
|   |           |             |             |             |             |             |             |
|   |           |             |             |             |             |             |             |
| Net Total Transfers   | (244,061) | (106,031)   | (84,636)    | 382,307     | 380,000     | 380,000     | 380,000     |
| Ending Cash Balance   | (742,224) | (1,227,370) | (1,675,877) | (1,750,993) | (1,882,948) | (2,074,948) | (2,387,948) |
| Encumbrances  | 216,749   | 189,314     | 136,676     | 97,604      | 0           | 0           | 0           |
| Unencumbered Cash Balance   | (958,973) | (1,416,684) | (1,812,553) | (1,848,597) | (1,882,948) | (2,074,948) | (2,387,948) |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 are lower due to fewer travelling exhibits being offered and fewer catalog sales.

FY16 and FY17 expenditures were lower due to receiving a grant that offset expenditures from this fund.

FY18 expenditures were higher due to the timing of the reimbursement from the grant.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 25,195   | 12,117   | 7,743    | 7,332    | 5,332       | 4,432       | 3,532       |
| Revenues  | 55       | 691      | 1,325    | 38       | 100         | 100         | 100         |
| Expenditures  | 13,133   | 5,065    | 1,736    | 2,038    | 1,000       | 1,000       | 1,000       |
|   |          |          |          |          |             |             |             |
| <b>Transfers</b>  |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
|   |          |          |          |          |             |             |             |
| Ending Cash Balance   | 12,117   | 7,743    | 7,332    | 5,332    | 4,432       | 3,532       | 2,632       |
|   |          |          |          |          |             |             |             |
| Encumbrances  | 1,568    | 0        | 0        | 0        |             |             |             |
|   |          |          |          |          |             |             |             |
| Unencumbered Cash Balance   | 10,549   | 7,743    | 7,332    | 5,332    | 4,432       | 3,532       | 2,632       |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 Kauioakahaloa Iki (K-Iki) housing project.

Other expenses include payroll and operating expenses.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

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

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 5,045,906 | 5,475,714 | 5,731,801 | 6,001,392 | 6,381,698   | 6,665,960   | 6,776,895   |
| Revenues  | 650,973   | 676,868   | 686,649   | 750,329   | 711,680     | 751,056     | 785,408     |
| Expenditures  | 221,164   | 423,176   | 434,669   | 407,366   | 427,418     | 640,121     | 395,032     |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
| Net Total Transfers   | 0         | 2,396     | 17,611    | 37,343    | 0           | 0           | 0           |
| Ending Cash Balance   | 5,475,714 | 5,731,801 | 6,001,392 | 6,381,698 | 6,665,960   | 6,776,895   | 7,167,271   |
| Encumbrances  | 28,179    | 12,407    | 6,416     | 15,998    | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 5,447,535 | 5,719,394 | 5,994,975 | 6,365,699 | 6,665,960   | 6,776,895   | 7,167,271   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

Decrease in expenditures from FY17 to FY18 due to FY18 vehicle replacement order (\$130,701.58) being paid in FY19 instead of FY18

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 1,530,260 | 1,225,394 | 990,836   | 907,944   | 1,100,807   | 1,080,573   | 1,166,014   |
| Revenues  | 1,145,987 | 1,100,563 | 1,203,935 | 1,311,746 | 1,324,501   | 1,324,501   | 1,324,501   |
| Expenditures  | 1,452,852 | 1,335,121 | 1,294,242 | 1,120,383 | 1,344,735   | 1,239,060   | 1,264,719   |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
| Net Total Transfers   | 2,000     | 0         | 7,415     | 1,500     | 0           | 0           | 0           |
| Ending Cash Balance   | 1,225,394 | 990,836   | 907,944   | 1,100,807 | 1,080,573   | 1,166,014   | 1,225,796   |
| Encumbrances  | 585,433   | 356,973   | 253,502   | 247,288   | 200,000     | 200,000     | 200,000     |
| Unencumbered Cash Balance   | 639,961   | 633,863   | 654,442   | 853,518   | 880,573     | 966,014     | 1,025,796   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | 13       | 13       | 13       | 13       | 13          | 13          | 13          |
| Revenues  | 0        | 0        | 0        | 0        |             |             |             |
| Expenditures  | 0        | 0        | 0        | 0        |             |             |             |
|   |          |          |          |          |             |             |             |
| <b>Transfers</b>  |          |          |          |          |             |             |             |
| 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       | 13          | 13          | 13          |
|   |          |          |          |          |             |             |             |
| Encumbrances  | 0        | 0        | 0        |          |             |             |             |
|   |          |          |          | 0        |             |             |             |
| Unencumbered Cash Balance   | 13       | 13       | 13       | 13       | 13          | 13          | 13          |

**Additional Information:**

|   |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|
| Amount Req. by Bond Covenants                                 |  |  |  |  |  |  |  |
|   |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                     |  |  |  |  |  |  |  |
|   |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow<br>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 2019 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 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 2015   | FY 2016   | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 2,200,000 | 2,200,000 |          |          |             |             |             |
| Beginning Cash Balance  | (184,467) | (1,399)   | 72,469   | 24       | 0           | 0           | 0           |
| Revenues  | 875,712   | 836,990   | 24       | 0        | 0           | 0           | 0           |
| Expenditures  | 692,644   | 763,123   | 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         | (72,469) | (24)     | 0           | 0           | 0           |
| Ending Cash Balance   | (1,399)   | 72,469    | 24       | 0        | 0           | 0           | 0           |
| Encumbrances  | 21,604    | 33,824    | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | (23,003)  | 38,645    | 24       | 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 2019 Legislature

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

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 30,000   | 30,000   | 30,000   | 30,000   | 30,000      | 30,000      | 30,000      |
| Beginning Cash Balance  | 50,782   | 3,063    | 12,968   | 16,060   | 20,879      | 21,379      | 21,879      |
| Revenues  | 42,464   | 46,040   | 43,120   | 43,867   | 40,000      | 40,000      | 40,000      |
| Expenditures  | 90,184   | 36,135   | 40,028   | 39,048   | 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   | 3,063    | 12,968   | 16,060   | 20,879   | 21,379      | 21,879      | 22,379      |
| Encumbrances  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 3,063    | 12,968   | 16,060   | 20,879   | 21,379      | 21,879      | 22,379      |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

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.

FY2018, revenues decreased due to less testing administered with no permanent Testing Coordinator. Increase in expenditures was due to more student hours needed to cover the Testing Center during the work day. Additionally, promotional items and telephone bills were charged this year.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 173,659  | 199,882  | 195,372  | 211,142  | 198,826     | 165,826     | 127,826     |
| Revenues  | 80,400   | 61,069   | 57,558   | 44,430   | 27,000      | 30,000      | 30,000      |
| Expenditures  | 54,177   | 65,578   | 41,789   | 56,746   | 60,000      | 68,000      | 60,000      |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 199,882  | 195,372  | 211,142  | 198,826  | 165,826     | 127,826     | 97,826      |
| Encumbrances  | 1,184    | 3        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 198,698  | 195,369  | 211,142  | 198,826  | 165,826     | 127,826     | 97,826      |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

Expenditure variance between FY 2017 and FY 2018 is due to no expenses being incurred during FY 2018.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | 34,210   | 31,296   | 32,071   | 32,612   | 33,305      | 33,755      | 33,855      |
| Revenues  | 741      | 878      | 716      | 693      | 600         | 600         | 600         |
| Expenditures  | 3,656    | 102      | 175      | 0        | 150         | 500         | 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   | 31,296   | 32,071   | 32,612   | 33,305   | 33,755      | 33,855      | 34,305      |
| Encumbrances  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 31,296   | 32,071   | 32,612   | 33,305   | 33,755      | 33,855      | 34,305      |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 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.

FY 18 revenues decreased due to lower demand from students to be seeing additional clients.

FY 18 expenditures decreased slightly due to availability of other funds to support student travel and research, the major expenditures from this fund.

| Financial Data  |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 4,049    | 3,672    | 2,692    | 7,722    | 10,011      | 10,821      | 11,631      |
| Revenues  | 2,320    | 290      | 6,495    | 3,480    | 2,000       | 2,000       | 2,000       |
| Expenditures  | 2,696    | 1,270    | 1,465    | 1,191    | 1,190       | 1,190       | 1,190       |
| 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   | 3,672    | 2,692    | 7,722    | 10,011   | 10,821      | 11,631      | 12,441      |
| Encumbrances  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 3,672    | 2,692    | 7,722    | 10,011   | 10,821      | 11,631      | 12,441      |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

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

FY18 expenditure- Tuition operating budgets from OVCAA were decreased by 3% therefore operating expenses were placed on visa fee account.

4 computers and 1 printer were upgraded as well as additional NAFSA travel expenses for new immigration specialist.

FY19 - FY21 projected expenditures -- expenditures are expected to be greater than previous years due to decrease in operating funds from OVCAA

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | 32,722   | 39,213   | 46,012   | 64,780   | 56,105      | 54,105      | 52,105      |
| Revenues  | 13,769   | 13,500   | 22,260   | 26,066   | 26,000      | 26,000      | 26,000      |
| Expenditures  | 7,277    | 6,701    | 3,492    | 34,741   | 28,000      | 28,000      | 28,000      |
| 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   | 39,213   | 46,012   | 64,780   | 56,105   | 54,105      | 52,105      | 50,105      |
| Encumbrances  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 39,213   | 46,012   | 64,780   | 56,105   | 54,105      | 52,105      | 50,105      |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | 1        | 1        | 1        | 1        | 1           | 1           | 1           |
| 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   | 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 2019 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 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.

The variance in FY2018 is due to lower enrollment in the MBA program, which resulted in less scholarships awarded.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | 200,000  | 250,000  | 0        | 0        | 0           | 0           | 0           |
| Revenues  | 0        | 0        | 0        | 0        |             |             |             |
| Expenditures  | 273,326  | 343,773  | 372,725  | 219,125  | 0           | 150,000     | 150,000     |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
| MA-2244372  |          |          |          |          |             | 150,000     | 150,000     |
| Net Total Transfers   | 323,326  | 93,773   | 372,725  | 219,125  | 0           | 150,000     | 150,000     |
| Ending Cash Balance   | 250,000  | 0        | 0        | 0        | 0           | 0           | 0           |
| Encumbrances  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 250,000  | 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 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Scholarship & Assistance SF (Law 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:**

FY18 transfer error. There will not be any variance as cash will be transferred to cover the account expenditures.

| <b>Financial Data</b>   |          |          |          |           |             |             |             |
|---|----------|----------|----------|-----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |           |             |             |             |
| Beginning Cash Balance  |          | 0        | 0        | 0         | (478,500)   | 0           | 0           |
| Revenues  |          |          | 0        | 0         |             |             |             |
| Expenditures  |          |          | 476,500  | 478,500   | 707,000     | 707,000     | 707,000     |
| <b>Transfers</b>  |          |          |          |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |           |             |             |             |
|   |          |          |          |           |             |             |             |
|   |          |          |          |           |             |             |             |
|   |          |          |          |           |             |             |             |
| Net Total Transfers   | 0        | 0        | 476,500  | 0         | 1,185,500   | 707,000     | 707,000     |
| Ending Cash Balance   | 0        | 0        | 0        | (478,500) | 0           | 0           | 0           |
| Encumbrances  |          |          | 0        | 0         |             |             |             |
| Unencumbered Cash Balance   | 0        | 0        | 0        | (478,500) | 0           | 0           | 0           |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

| <b>Financial Data</b>   |            |            |            |             |             |             |             |
|---|------------|------------|------------|-------------|-------------|-------------|-------------|
|   | FY 2015    | FY 2016    | FY 2017    | FY 2018     | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)   | (actual)   | (actual)   | (actual)    | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |            |            |            |             |             |             |             |
| Beginning Cash Balance  | 684,428    | 2,585,401  | 6,500      | (226,160)   | (1,603,065) | (1,603,065) | 0           |
| Revenues  | 0          | 0          | 0          | 0           | 0           |             |             |
| Expenditures  | 31,850,312 | 34,072,390 | 34,378,639 | 35,346,793  | 32,361,854  | 33,396,935  | 35,000,000  |
| Transfers   |            |            |            |             |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |            |            |            |             |             |             |             |
|   |            |            |            |             |             |             |             |
|   |            |            |            |             |             |             |             |
| Net Total Transfers   | 33,751,285 | 31,493,489 | 34,145,979 | 33,969,889  | 32,361,854  | 35,000,000  | 35,000,000  |
| Ending Cash Balance   | 2,585,401  | 6,500      | (226,160)  | (1,603,065) | (1,603,065) | 0           | 0           |
| Encumbrances  | 0          | 0          | 0          | 0           |             |             |             |
| Unencumbered Cash Balance   | 2,585,401  | 6,500      | (226,160)  | (1,603,065) | (1,603,065) | 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 2019 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

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |           |           |           |           |             |             |             |
| Beginning Cash Balance  | (517,910) | (475,866) | (24,652)  | (66,428)  | 78,065      | 78,065      | 78,065      |
| Revenues  | 0         | 0         | 0         | 0         | 0           | 0           | 0           |
| Expenditures  | 863,982   | 1,293,687 | 1,441,776 | 1,326,508 | 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   | 906,026   | 1,744,901 | 1,400,000 | 1,471,000 | 1,400,000   | 1,400,000   | 1,400,000   |
| Ending Cash Balance   | (475,866) | (24,652)  | (66,428)  | 78,065    | 78,065      | 78,065      | 78,065      |
| Encumbrances  | 0         | 0         | 0         | 0         | 0           | 0           | 0           |
| Unencumbered Cash Balance   | (475,866) | (24,652)  | (66,428)  | 78,065    | 78,065      | 78,065      | 78,065      |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

FY18 Student overawards were not claimed in a timely manner before the end of the FY, resulting in a positive balance.

| Financial Data  |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | 0        | (853)    | 6,672    | 8,939    | 2,799       | 0           | 0           |
| Revenues  | 0        | 0        |          | 0        | 0           | 0           | 0           |
| Expenditures  | 853      | (7,525)  | (2,267)  | 6,140    | 2,799       | 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   | (853)    | 6,672    | 8,939    | 2,799    | 0           | 0           | 0           |
| Encumbrances  | 0        | 0        | 0        | 0        |             |             |             |
| Unencumbered Cash Balance   | (853)    | 6,672    | 8,939    | 2,799    | 0           | 0           | 0           |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 2018-2021 Request for increase in appropriation ceiling due to filling of Executive Director position, UHPA collective bargaining increases, expanded program activities.

**Variances:**

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 2015-2021 - \$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 (FY 16 \$1,024,840, FY 18 \$1,053,400 & FY 20 proj \$1,080,000) and lower volume in odd FYs (FY17 \$124,280, FY19 proj \$130,000 & FY21 proj \$130,000).

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

| <b>Financial Data</b>   |          |           |           |           |             |             |             |
|---|----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 867,363  | 673,281   | 1,285,966 | 877,960   | 1,379,542   | 700,531     | 1,062,303   |
| Revenues  | 1,298    | 2,609     | 2,983     | 10,181    | 2,000       | 2,000       | 2,000       |
| Expenditures  | 328,820  | 414,764   | 535,269   | 562,000   | 811,011     | 720,228     | 747,163     |
| Transfers   |          |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |           |           |           |             |             |             |
|   |          |           |           |           |             |             |             |
|   |          |           |           |           |             |             |             |
| Net Total Transfers   | 133,440  | 1,024,840 | 124,280   | 1,053,400 | 130,000     | 1,080,000   | 130,000     |
| Ending Cash Balance   | 673,281  | 1,285,966 | 877,960   | 1,379,542 | 700,531     | 1,062,303   | 447,140     |
| Encumbrances  | 21,989   | 20,435    | 5,484     | 36,378    | 43,348      | 44,658      | 45,987      |
| Unencumbered Cash Balance   | 651,292  | 1,265,531 | 872,477   | 1,343,164 | 657,183     | 1,017,645   | 401,153     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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):**

N/A

**Variances:**

| <b>Financial Data</b>   |            |            |            |            |             |             |             |
|---|------------|------------|------------|------------|-------------|-------------|-------------|
|   | FY 2015    | FY 2016    | FY 2017    | FY 2018    | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 4,988,041  | 5,895,483  | 5,234,130  | 5,582,097  | 4,528,911   | 4,970,133   | 5,387,372   |
| Revenues  | 24,469,181 | 23,053,477 | 22,487,545 | 20,514,536 | 19,877,457  | 19,281,133  | 18,702,699  |
| Expenditures  | 23,207,730 | 23,380,495 | 21,785,716 | 21,265,589 | 19,082,359  | 18,509,888  | 17,954,591  |
| Transfers   |            |            |            |            |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |            |            |            |            |             |             |             |
| 2262752   |            |            |            |            | (80,000)    | (80,000)    | (80,000)    |
| 2262862   |            |            |            |            | (273,876)   | (274,006)   | (241,053)   |
| Net Total Transfers   | (354,009)  | (334,336)  | (353,861)  | (302,133)  | (353,876)   | (354,006)   | (321,053)   |
| Ending Cash Balance   | 5,895,483  | 5,234,130  | 5,582,097  | 4,528,911  | 4,970,133   | 5,387,372   | 5,814,426   |
| Encumbrances  | 2,283,920  | 1,794,608  | 1,776,768  | 1,799,434  | 1,745,451   | 1,693,087   | 1,642,294   |
| Unencumbered Cash Balance   | 3,611,563  | 3,439,522  | 3,805,329  | 2,729,477  | 3,224,682   | 3,694,285   | 4,172,132   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 Kauiohaloa Nui (K-Nui) housing projects with a wait list of faculty and staff.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| <b>Financial Data</b>   |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|   | FY 2015     | FY 2016     | FY 2017     | FY 2018     | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 4,148,428   | 4,476,822   | 4,771,393   | 5,267,736   | 5,802,446   | 5,129,831   | 3,539,220   |
| Revenues  | 2,831,474   | 2,905,824   | 3,004,582   | 3,081,807   | 3,053,258   | 3,221,215   | 3,397,600   |
| Expenditures  | 1,389,292   | 1,497,091   | 1,394,826   | 1,522,508   | 2,613,025   | 3,699,547   | 2,227,419   |
| Transfers   |             |             |             |             |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |             |             |             |             |             |             |             |
| \$1,024,589 transfer out for debt service                                     |             |             |             |             |             |             |             |
|   |             |             |             |             |             |             |             |
| Net Total Transfers   | (1,113,788) | (1,114,163) | (1,113,413) | (1,024,589) | (1,112,848) | (1,112,279) | (1,084,958) |
| Ending Cash Balance   | 4,476,822   | 4,771,393   | 5,267,736   | 5,802,446   | 5,129,831   | 3,539,220   | 3,624,443   |
| Encumbrances  | 0           | 0           | 0           | 20,103      | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 4,476,822   | 4,771,393   | 5,267,736   | 5,782,343   | 5,129,831   | 3,539,220   | 3,624,443   |

**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: 1,107,210 2,161,665 655,981

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

FY17 expenses were higher than FY18 due to purchasing a commerical dishwashing machine for Paradise Palms (\$57,774.85)

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 557,023   | 596,062   | 743,114   | 767,307   | 834,473     | 911,120     | 995,932     |
| Revenues  | 787,763   | 821,984   | 670,425   | 719,425   | 673,472     | 693,676     | 714,487     |
| Expenditures  | 514,714   | 461,908   | 451,152   | 383,017   | 401,325     | 413,365     | 425,766     |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
| Net Total Transfers   | (234,010) | (213,024) | (195,079) | (269,243) | (195,500)   | (195,500)   | (195,500)   |
| Ending Cash Balance   | 596,062   | 743,114   | 767,307   | 834,473   | 911,120     | 995,932     | 1,089,152   |
| Encumbrances  | 47,331    | 46,108    | 57,821    | 47,183    | 50,000      | 50,000      | 50,000      |
| Unencumbered Cash Balance   | 548,731   | 697,006   | 709,486   | 787,290   | 861,120     | 945,932     | 1,039,152   |

**Additional Information:**

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



**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 6,750,845 | 6,750,845 | 6,750,845 | 6,750,845 | 6,750,845   | 6,750,845   | 6,750,845   |
| Beginning Cash Balance  | 2,209,612 | 3,363,446 | 4,081,048 | 4,634,112 | 5,189,712   | 4,835,202   | 4,637,852   |
| Revenues  | 6,605,358 | 6,356,205 | 6,038,538 | 5,641,165 | 5,881,803   | 6,947,253   | 7,354,626   |
| Expenditures  | 5,393,159 | 5,577,563 | 5,421,557 | 5,085,565 | 6,236,313   | 6,339,603   | 5,356,895   |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
| Net Total Transfers   | (58,365)  | (61,039)  | (63,917)  | 0         | 0           | (805,000)   | (2,700,000) |
| Ending Cash Balance   | 3,363,446 | 4,081,048 | 4,634,112 | 5,189,712 | 4,835,202   | 4,637,852   | 3,935,583   |
| Encumbrances  | 2,899,854 | 2,806,202 | 2,807,192 | 2,354,614 | 2,500,000   | 2,500,000   | 2,500,000   |
| Unencumbered Cash Balance   | 463,592   | 1,274,846 | 1,826,921 | 2,835,098 | 2,335,202   | 2,137,852   | 1,435,583   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

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

| <b>Financial Data</b>   |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|   | FY 2015     | FY 2016     | FY 2017     | FY 2018     | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)    | (actual)    | (actual)    | (actual)    | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 5,740,835   | 5,740,835   | 5,740,835   | 5,740,835   | 5,740,835   | 5,740,835   | 5,740,835   |
| Beginning Cash Balance  | 15,029,298  | 14,695,577  | 15,081,625  | 15,545,344  | 16,094,975  | 16,437,387  | 16,780,446  |
| Revenues  | 7,631,615   | 7,852,524   | 7,776,478   | 7,498,128   | 7,500,000   | 7,500,000   | 7,500,000   |
| Expenditures  | 4,535,813   | 5,606,467   | 4,746,478   | 5,169,468   | 5,170,000   | 5,170,000   | 5,170,000   |
| Transfers   |             |             |             |             |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |             |             |             |             |             |             |             |
|   |             |             |             |             |             |             |             |
|   |             |             |             |             |             |             |             |
| Net Total Transfers   | (3,429,523) | (1,860,008) | (2,566,281) | (1,779,029) | (1,987,588) | (1,986,941) | (1,982,630) |
| Ending Cash Balance   | 14,695,577  | 15,081,625  | 15,545,344  | 16,094,975  | 16,437,387  | 16,780,446  | 17,127,816  |
| Encumbrances  | 1,528,469   | 399,142     | 666,269     | 347,236     | 400,000     | 400,000     | 400,000     |
| Unencumbered Cash Balance   | 13,167,108  | 14,682,484  | 14,879,075  | 15,747,740  | 16,037,387  | 16,380,446  | 16,727,816  |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  |          | 0        | 0        | 0        | 73,784      | 33,256      | 0           |
| Revenues  |          |          |          | 12       | 0           | 0           | 0           |
| Expenditures  |          |          |          | 0        | 40,528      | 33,256      | 0           |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 0        | 0        | 0        | 73,773   | 0           | 0           | 0           |
| Ending Cash Balance   | 0        | 0        | 0        | 73,784   | 33,256      | 0           | 0           |
| Encumbrances  |          |          |          | 0        |             |             |             |
| Unencumbered Cash Balance   | 0        | 0        | 0        | 73,784   | 33,256      | 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 2019 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) Decrease in FY 2019 revenues due to full year of complete Hale Noelani closure to repair/renovate. Renovation was planned for FY 2019, however, the projected cost to renovate all five buildings was over the \$10 million budget so the scope of the project had to be redone. The new plans now have buildings C/D/E being renovated first, beginning approximately summer 2019.
- (2) Hale Noelani also expected to be closed to rental for FY 2020 due to renovation
- (3) FY 2021 - Hale Noelani will partially reopen after renovation (buildings C/D/E only, buildings A/B will remain closed until renovation can be funded). Two buildings of Hale Wainani projected to be out of service for renovation (F/I), remaining buildings (G/H) will remain open.

| Financial Data  |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|   | FY 2015     | FY 2016     | FY 2017     | FY 2018     | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)    | (actual)    | (actual)    | (actual)    | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 17,412,179  | 17,412,179  | 17,412,179  | 17,412,179  | 17,412,179  | 17,412,179  | 17,412,179  |
| Beginning Cash Balance  | 14,413,222  | 18,830,630  | 24,488,733  | 30,242,840  | 35,269,898  | 35,457,076  | 26,437,775  |
| Revenues  | 25,686,122  | 26,187,607  | 26,737,941  | 26,290,298  | 24,501,968  | 24,530,702  | 24,760,090  |
| Expenditures  | 14,025,906  | 13,439,616  | 13,894,919  | 14,748,656  | 17,930,687  | 27,223,870  | 25,230,380  |
| 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) | (6,514,584) | (6,384,103) | (6,326,133) | (6,319,696) |
| Net Total Transfers   | (7,242,808) | (7,089,889) | (7,088,914) | (6,514,584) | (6,384,103) | (6,326,133) | (6,319,696) |
| Ending Cash Balance   | 18,830,630  | 24,488,733  | 30,242,840  | 35,269,898  | 35,457,076  | 26,437,775  | 19,647,788  |
| Encumbrances  | 1,223,231   | 1,137,633   | 1,461,296   | 2,449,071   | 2,500,000   | 2,500,000   | 2,500,000   |
| Unencumbered Cash Balance   | 17,607,399  | 23,351,099  | 28,781,544  | 32,820,827  | 32,957,076  | 23,937,775  | 17,147,788  |

**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<br>(estimated) | FY 2020<br>(estimated) | FY 2021<br>(estimated) |
|------------------------|------------------------|------------------------|
| 2,137,500              | 12,000,000             | 10,000,000             |
| Noelani Reno           |                        | Wainani Reno           |

**Report on Non-General Fund Information**  
for Submittal to the 2019 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

| <b>Financial Data</b>   |             |             |             |             |             |             |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|   | FY 2015     | FY 2016     | FY 2017     | FY 2018     | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 7,836,352   | 5,799,266   | 4,917,173   | 4,003,711   | 2,843,411   | 4,053,029   | 4,553,029   |
| Revenues  | 4,860,360   | 3,856,673   | 3,369,285   | 3,213,678   | 3,964,906   | 3,500,000   | 3,500,000   |
| Expenditures  | 5,681,262   | 3,520,390   | 3,067,945   | 3,161,309   | 2,569,027   | 3,000,000   | 3,000,000   |
| Transfers   |             |             |             |             |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |             |             |             |             |             |             |             |
|   |             |             |             |             |             |             |             |
|   |             |             |             |             |             |             |             |
| Net Total Transfers   | (1,216,185) | (1,218,375) | (1,214,802) | (1,212,670) | (186,261)   | 0           | 0           |
| Ending Cash Balance   | 5,799,266   | 4,917,173   | 4,003,711   | 2,843,411   | 4,053,029   | 4,553,029   | 5,053,029   |
| Encumbrances  | 1,856,295   | 2,049,801   | 1,636,990   | 1,205,662   | 1,500,000   | 1,500,000   | 1,500,000   |
| Unencumbered Cash Balance   | 3,942,970   | 2,867,372   | 2,366,722   | 1,637,749   | 2,553,029   | 3,053,029   | 3,553,029   |

**Additional Information:**

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

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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), Series 2015E(R), Series 2017B and Series 2017C revenue bond debt service (Section 328L-2, HRS and Section 3 of Act 12, SLH 2018).

**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

| <b>Financial Data</b>   |           |           |             |             |             |             |             |
|---|-----------|-----------|-------------|-------------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017     | FY 2018     | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)    | (actual)    | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |           |           |             |             |             |             |             |
| Beginning Cash Balance  | 9,928,846 | 9,926,669 | 9,563,907   | 11,856,374  | 11,981,286  | 12,021,247  | 12,055,854  |
| Revenues  | 2,344     | 4,374     | 7,937       | 37,796      | 37,800      | 37,800      | 37,800      |
| 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  | 9,397,426   | 9,399,587   | 9,396,394   | 9,396,286   |
| transfer out - debt service   |           |           | (9,514,819) | (9,310,310) | (9,397,426) | (9,399,587) | (9,396,394) |
| Net Total Transfers   | (4,521)   | (367,136) | 2,284,530   | 87,116      | 2,160       | (3,193)     | (108)       |
| Ending Cash Balance   | 9,926,669 | 9,563,907 | 11,856,374  | 11,981,286  | 12,021,247  | 12,055,854  | 12,093,546  |
| Encumbrances  | 0         | 0         | 0           | 0           |             |             |             |
| Unencumbered Cash Balance   | 9,926,669 | 9,563,907 | 11,856,374  | 11,981,286  | 12,021,247  | 12,055,854  | 12,093,546  |

**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                           | 9,924,325 | 9,548,715 | 9,310,310 | 9,397,426 | 9,399,587 | 9,396,394 | 9,396,286 |

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

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

Increase in revenues from FY17 to FY18 due to increase in interest

Increase in expenditures from FY17 to FY18 due to increase in expenses to upkeep facility

| Financial Data  |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | (0)      | (1)      | 53,966   | 108,599  | 154,938     | 199,938     | 244,938     |
| Revenues  | 2        | 138      | 65       | 774      | 0           | 0           | 0           |
| Expenditures  | 430      | 376      | 5,241    | 34,490   | 35,000      | 35,000      | 35,000      |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 428      | 54,205   | 59,808   | 80,056   | 80,000      | 80,000      | 80,000      |
| Ending Cash Balance   | (1)      | 53,966   | 108,599  | 154,938  | 199,938     | 244,938     | 289,938     |
| Encumbrances  | 0        | 0        | 32,900   | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | (1)      | 53,966   | 75,699   | 154,938  | 199,938     | 244,938     | 289,938     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

Reserve fund was capped at \$6M from FY17. Increase in expenditures based on implementation of rolling 5-year repair and replacement plan for facilities and IT-related expenses.

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |           |           |           |           |             |             |             |
| Beginning Cash Balance  | 0         | 3,119,244 | 6,219,374 | 6,231,613 | 6,271,351   | 6,209,803   | 6,272,511   |
| Revenues  | 0         | 7,783     | 17,638    | 43,706    | 43,706      | 43,706      | 43,706      |
| Expenditures  | 0         | 6,965     | 5,399     | 3,968     | 660,000     | 281,100     | 481,342     |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
| Repair reserve (2265392)  |           |           |           |           | 554,747     | 300,102     | 866,684     |
| Net Total Transfers   | 3,117,934 | 3,099,312 | 0         | 0         | 554,747     | 300,102     | 866,684     |
| Ending Cash Balance   | 3,117,934 | 6,219,374 | 6,231,613 | 6,271,351 | 6,209,803   | 6,272,511   | 6,701,558   |
| Encumbrances  | 0         | 0         | 0         | 112,878   | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 3,117,934 | 6,219,374 | 6,231,613 | 6,158,473 | 6,209,803   | 6,272,511   | 6,701,558   |

**Additional Information:**

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



**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | (67)     | 0        | 175      | 334      | 27,377      | 27,187      | 26,997      |
| Revenues  | 0        | 6        | 11       | 15       | 10          | 10          | 10          |
| Expenditures  | 357      | 331      | 293      | 366      | 400         | 400         | 400         |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 425      | 500      | 442      | 27,394   | 200         | 200         | 400         |
| Ending Cash Balance   | 0        | 175      | 334      | 27,377   | 27,187      | 26,997      | 27,007      |
| Encumbrances  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 0        | 175      | 334      | 27,377   | 27,187      | 26,997      | 27,007      |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  |          | 0        | 0        | 34       | (0)         | (0)         | (0)         |
| Revenues  |          | 13       | 34       | 80       | 100         | 100         | 100         |
| Expenditures  |          | 116      | 382      | 394      | 100         | 100         | 100         |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 0        | 103      | 382      | 280      | 0           | 0           | 0           |
| Ending Cash Balance   | 0        | 0        | 34       | (0)      | (0)         | (0)         | (0)         |
| Encumbrances  |          | 0        | 0        | 0        |             |             |             |
| Unencumbered Cash Balance   | 0        | 0        | 34       | (0)      | (0)         | (0)         | (0)         |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | 2        | 1        | 3        | 3        | 3           | 3           | 3           |
| Revenues  | 0        | 2        | 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   | 2        | 3        | 3        | 3        | 3           | 3           | 3           |
| Encumbrances  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 2        | 3        | 3        | 3        | 3           | 3           | 3           |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | 3        | 0        | 2        | 2        | (0)         | 16          | 32          |
| Revenues  | (0)      | (6)      | 72       | 16       | 16          | 16          | 16          |
| Expenditures  | 1,948    | 1,791    | 1,422    | 2,658    | 2,650       | 2,650       | 2,650       |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 1,946    | 1,799    | 1,350    | 2,639    | 2,650       | 2,650       | 2,650       |
| Ending Cash Balance   | 0        | 2        | 2        | (0)      | 16          | 32          | 48          |
| Encumbrances  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 0        | 2        | 2        | (0)      | 16          | 32          | 48          |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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. Expenditures in FY2019-FY2021 reflect the possibility there will be no Governor's allocation, although we expect this allocation will continue.

| <b>Financial Data</b>   |              |              |             |             |             |             |             |
|---|--------------|--------------|-------------|-------------|-------------|-------------|-------------|
|   | FY 2015      | FY 2016      | FY 2017     | FY 2018     | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)     | (actual)     | (actual)    | (actual)    | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 26,000,000   | 26,000,000   | 26,000,000  | 26,000,000  | 26,000,000  | 26,000,000  | 26,000,000  |
| Beginning Cash Balance  | 20,782,020   | 29,363,149   | 20,688,472  | 20,086,765  | 19,787,472  | 14,929,142  | 10,183,325  |
| Revenues  | 14,871,188   | 14,294,600   | 13,829,947  | 13,919,479  | 13,961,555  | 13,790,248  | 13,621,090  |
| Expenditures  | (4,719,978)  | 11,993,673   | 7,196,242   | 6,349,930   | 10,475,300  | 10,684,806  | 10,898,502  |
| Transfers   |              |              |             |             |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |              |              |             |             |             |             |             |
| Debt service (2265392)  | (7,892,579)  | (7,876,293)  | (7,235,411) | (7,868,843) | (7,789,837) | (7,832,257) | (7,847,222) |
| Repair reserve (2265392)  | (3,117,458)  | (3,092,347)  | 0           | 0           | (554,747)   | (19,002)    | (385,342)   |
| Net Total Transfers   | (11,010,037) | (10,975,605) | (7,235,411) | (7,868,843) | (8,344,584) | (7,851,259) | (8,232,564) |
| Ending Cash Balance   | 29,363,149   | 20,688,472   | 20,086,765  | 19,787,472  | 14,929,142  | 10,183,325  | 4,673,349   |
| Encumbrances  | 1,003,934    | 1,145,085    | 358,120     | 412,063     |             |             |             |
| Unencumbered Cash Balance   | 28,359,215   | 19,543,386   | 19,728,645  | 19,375,409  | 14,929,142  | 10,183,325  | 4,673,349   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 Energy Systems Development Special Fund (ESDSF) derives income from rebates and from grants or incentives associated with energy conservation measures. Capital appropriations by the legislature are also eligible sources of revenue.

**Current Program Activities/Allowable Expenses:**

The fund is used to support project planning, design and implementation in the areas of energy efficiency/conservation, renewable energy, and sustainability.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

FY 19: HRS 304A-2181, the University of Hawai'i green special fund, was established to support energy efficiency, renewable energy, and sustainability. This statute allows for the deposit of monies from energy savings, investment earnings, gifts, donations, rebates, grants, capital appropriations or other funds received by the University and authorizes expenditures for projects and services that support energy and sustainability initiatives. Starting in FY19, revenues and expenditures will be reflected under this statutory authority.

| Financial Data  |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  |          | 0        | 0        | 14,588   | 46,292      | 46,292      | 46,292      |
| Revenues  |          |          | 5,588    | 31,704   | 0           | 0           | 0           |
| Expenditures  |          |          | (9,000)  | 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        | 14,588   | 46,292   | 46,292      | 46,292      | 46,292      |
| Encumbrances  |          |          | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 0        | 0        | 14,588   | 46,292   | 46,292      | 46,292      | 46,292      |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 Hawai'i 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 Hawai'i'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 FY19. 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 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |             |             |             |
| Beginning Cash Balance  | 398,045   | 1,628,556 | 3,846,786 | 4,916,949 | 6,368,415   | 6,470,415   | 6,572,415   |
| Revenues  | 2,032     | 6,138     | 12,692    | 39,428    | 2,000       | 2,000       | 2,000       |
| Expenditures  | 822,080   | 572,148   | 1,478,501 | 1,165,740 | 2,000,000   | 2,000,000   | 2,000,000   |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
| Net Total Transfers   | 2,050,559 | 2,784,240 | 2,535,972 | 2,577,779 | 2,100,000   | 2,100,000   | 2,100,000   |
| Ending Cash Balance   | 1,628,556 | 3,846,786 | 4,916,949 | 6,368,415 | 6,470,415   | 6,572,415   | 6,674,415   |
| Encumbrances  | 0         | 0         | 9,263     | 15,000    |             |             |             |
| Unencumbered Cash Balance   | 1,628,556 | 3,846,786 | 4,907,686 | 6,353,415 | 6,470,415   | 6,572,415   | 6,674,415   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH CIP Project Assessment SF (OPF - Other 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 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 incurred for carrying out capital projects. 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:**

FY 19: Increase in revenues expected due to forecasted assessments to be made on CIP projects.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  |          | 0        | 0        | 0        | 24,596      | 74,596      | 124,596     |
| Revenues  |          |          |          | 32,250   | 60,000      | 60,000      | 60,000      |
| Expenditures  |          |          |          | 7,654    | 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   | 0        | 0        | 0        | 24,596   | 74,596      | 124,596     | 174,596     |
| Encumbrances  |          |          |          | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 0        | 0        | 0        | 24,596   | 74,596      | 124,596     | 174,596     |

**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 2019 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 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.

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000   | 1,500,000   | 1,500,000   |
| Beginning Cash Balance  | 103,265   | 159,395   | 373,496   | 390,920   | 402,572     | 407,572     | 412,572     |
| Revenues  | 1,193,039 | 1,120,281 | 1,035,375 | 1,110,170 | 1,130,000   | 1,160,000   | 1,185,000   |
| Expenditures  | 1,136,909 | 906,180   | 1,017,950 | 1,098,518 | 1,125,000   | 1,155,000   | 1,180,000   |
|   |           |           |           |           |             |             |             |
| <b>Transfers</b>  |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
| Net Total Transfers   | 0         | 0         | 0         | 0         | 0           | 0           | 0           |
|   |           |           |           |           |             |             |             |
| Ending Cash Balance   | 159,395   | 373,496   | 390,920   | 402,572   | 407,572     | 412,572     | 417,572     |
|   |           |           |           |           |             |             |             |
| Encumbrances  | 16,157    | 33,349    | 35,450    | 10,742    | 20,000      | 23,000      | 25,000      |
|   |           |           |           |           |             |             |             |
| Unencumbered Cash Balance   | 143,238   | 340,147   | 355,471   | 391,831   | 387,572     | 389,572     | 392,572     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

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

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

**Intended Purpose:**

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

**Source of Revenues:**

The Athletics Department Special Fund earns revenue through a variety of sources. Tickets to Intercollegiate Athletic events for football, men's and women's basketball and volleyball, and baseball are sold. Revenue is also earned from television and radio broadcast rights relating to the intercollegiate athletic events. Corporate sponsorships are another source of revenue where sponsorships and tickets are sold to corporations and businesses. Opposing teams also pay guarantees to the Athletic Department for contests played at opposing teams' sites. The National Collegiate Athletic Association and the Mountain West and Big West Conferences with the Athletic Department participated in also pay out funds for the Department's participation. Revenue is also earned from concession sales at the Stan Sheriff Center and the Les Murakami Stadium. Donations are another source or revenue. Also, students of UH Mānoa pay an athletic fee of which the Athletics Department retains 92% of the amount collected. FY 2017-FY 2020 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 2020 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:**

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.

Revenues decreased in 2018 due to receiving a one-time distribution of \$794k from the NCAA in 2017, and not getting any similar distribution in 2018.

Decrease in 2018 also due to receiving \$2.3M in game guarantees in 2017 vs \$1.15M in 2018, a decrease of \$1.15M. Decrease also due to the football team participating in the Hawai'i Bowl in 2017 and receiving an extra \$0.5M in distribution from the MWC vs no distribution in 2018. Decrease also due an increase in receivables of \$582k from 2017 to 2018. Ticket sales also decreased by \$400k from 2017 to 2018 due to our teams not performing as well in 2018. We also received \$400k less in television rights in 2018 due to having one less football game on pay-per-view as required per the television contract.

| Financial Data  |              |              |              |              |              |              |              |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|   | FY 2015      | FY 2016      | FY 2017      | FY 2018      | FY 2019      | FY 2020      | FY 2021      |
|   | (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  | (15,353,905) | (16,166,321) | (23,306,842) | (22,113,783) | (25,021,483) | (28,711,809) | (32,561,809) |
| Revenues  | 23,677,540   | 19,487,240   | 24,659,323   | 20,695,758   | 22,446,309   | 22,500,000   | 23,000,000   |
| Expenditures  | 24,837,053   | 26,800,447   | 23,600,480   | 24,463,951   | 26,286,635   | 26,500,000   | 27,000,000   |
|   |              |              |              |              |              |              |              |
| Transfers   |              |              |              |              |              |              |              |
| List each net transfer in/out/ or projection in/out; list each account number |              |              |              |              |              |              |              |
|   |              |              |              |              |              |              |              |
|   |              |              |              |              |              |              |              |
|   |              |              |              |              |              |              |              |
| Net Total Transfers   | 347,098      | 172,686      | 134,216      | 860,492      | 150,000      | 150,000      | 150,000      |
|   |              |              |              |              |              |              |              |
| Ending Cash Balance   | (16,166,321) | (23,306,842) | (22,113,783) | (25,021,483) | (28,711,809) | (32,561,809) | (36,411,809) |
|   |              |              |              |              |              |              |              |
| Encumbrances  | 530,317      | 544,176      | 523,388      | 1,090,919    | 500,000      | 500,000      | 500,000      |
|   |              |              |              |              |              |              |              |
| Unencumbered Cash Balance   | (16,696,638) | (23,851,018) | (22,637,171) | (26,112,402) | (29,211,809) | (33,061,809) | (36,911,809) |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 2018: Variance due to reimbursed judgement claims cost from UCERA

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

Expenditures FY 2018: Variance due to increase in claims cost

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 700,000   | 700,000   | 700,000   | 700,000   | 700,000     | 700,000     | 700,000     |
| Beginning Cash Balance  | 1,297,416 | 1,591,624 | 1,404,108 | 1,132,520 | 999,745     | 1,007,745   | 1,015,745   |
| Revenues  | 872,796   | 457,198   | 449,259   | 663,667   | 620,000     | 620,000     | 620,000     |
| Expenditures  | 578,589   | 644,715   | 720,846   | 796,443   | 612,000     | 612,000     | 612,000     |
|   |           |           |           |           |             |             |             |
| <b>Transfers</b>  |           |           |           |           |             |             |             |
| 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   | 1,591,624 | 1,404,108 | 1,132,520 | 999,745   | 1,007,745   | 1,015,745   | 1,023,745   |
|   |           |           |           |           |             |             |             |
| Encumbrances  | 22,531    | 0         | 0         | 0         | 0           | 0           | 0           |
|   |           |           |           |           |             |             |             |
| Unencumbered Cash Balance   | 1,569,093 | 1,404,108 | 1,132,520 | 999,745   | 1,007,745   | 1,015,745   | 1,023,745   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 FY2016-2018: Service revenues collected on aged account receivables

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 1,879    | 2,017    | 2,191    | 2,393    | 2,535       | 2,675       | 2,815       |
| Revenues  | 138      | 174      | 202      | 142      | 140         | 140         | 140         |
| 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   | 2,017    | 2,191    | 2,393    | 2,535    | 2,675       | 2,815       | 2,955       |
| Encumbrances  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 2,017    | 2,191    | 2,393    | 2,535    | 2,675       | 2,815       | 2,955       |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

FY 2019 Transfer has a variance due to timing of FY2018's scholarship transfer occurring in FY2019 instead of FY2018.

| <b>Financial Data</b>   |          |          |          |           |             |             |             |
|---|----------|----------|----------|-----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |           |             |             |             |
| Beginning Cash Balance  |          | 0        | 0        | 0         | (964,320)   | 0           | 0           |
| Revenues  |          |          | 0        | 0         |             |             |             |
| Expenditures  |          |          | 931,450  | 964,320   | 900,000     | 900,000     | 900,000     |
| Transfers   |          |          |          |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |           |             |             |             |
| 2302134 transfer in from TSF  |          |          | 931,450  |           | 1,864,320   | 900,000     | 900,000     |
|   |          |          |          |           |             |             |             |
| Net Total Transfers   | 0        | 0        | 931,450  | 0         | 1,864,320   | 900,000     | 900,000     |
| Ending Cash Balance   | 0        | 0        | 0        | (964,320) | 0           | 0           | 0           |
| Encumbrances  |          |          | 0        | 0         |             |             |             |
| Unencumbered Cash Balance   | 0        | 0        | 0        | (964,320) | 0           | 0           | 0           |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 2016: Tobacco Settlement fund sunsets as of FYE 2015.

Revenues FY 2018: Interest revenue on transferred in funds.

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.

Expenditures FY 2018: Agency rating fees charged to account. Future fees will be charged to revolving fund.

| Financial Data  |           |          |          |          |             |             |             |
|---|-----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 2,000,000 | 0        |          |          |             |             |             |
| Beginning Cash Balance  | 34        | 20       | (0)      | 0        | (10)        | 0           | 0           |
| Revenues  | 20        | (0)      | (0)      | 15       |             |             |             |
| Expenditures  | 1,706,997 | 3,119    | 3,502    | 9,733    |             |             |             |
| Transfers   |           |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |          |          |          |             |             |             |
|   |           |          |          |          |             |             |             |
|   |           |          |          |          |             |             |             |
| Net Total Transfers   | 1,706,963 | 3,099    | 3,502    | 9,708    | 10          | 0           | 0           |
| Ending Cash Balance   | 20        | (0)      | 0        | (10)     | 0           | 0           | 0           |
| Encumbrances  | 0         | 0        | 0        | 0        |             |             |             |
| Unencumbered Cash Balance   | 20        | (0)      | 0        | (10)     | 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 2019 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 FY 2017: Physician license renewal fees are collected/received biennially.

Revenues FY 2018: Physician license renewal fees are collected/received biennially.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 338,286  | 609,990  | 860,734  | 665,913  | 755,407     | 674,627     | 929,627     |
| Revenues  | 516,500  | 488,259  | 48,423   | 334,494  | 164,220     | 500,000     | 2,000       |
| Expenditures  | 244,796  | 237,514  | 243,245  | 245,000  | 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   | 609,990  | 860,734  | 665,913  | 755,407  | 674,627     | 929,627     | 686,627     |
| Encumbrances  | 204      | 624      | 85,729   | 97,822   | 98,000      | 98,000      | 98,000      |
| Unencumbered Cash Balance   | 609,786  | 860,110  | 580,184  | 657,585  | 576,627     | 831,627     | 588,627     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 2016: Variance due to increase in volume of applicants.  
 Revenues FY 2017: Variance due to decrease in volume of applicants.  
 Expenditures FY 2016: Transfer out of support staff cost.  
 Expenditures FY 2018: AMCAS licensing fees

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 200,000  | 200,000  | 200,000  | 200,000  | 200,000     | 200,000     | 200,000     |
| Beginning Cash Balance  | 127,771  | 91,659   | 198,493  | 230,385  | 249,512     | 249,512     | 249,512     |
| Revenues  | 202,485  | 283,715  | 207,494  | 218,020  | 217,000     | 217,000     | 217,000     |
| Expenditures  | 238,597  | 176,881  | 175,601  | 198,894  | 217,000     | 217,000     | 217,000     |
|   |          |          |          |          |             |             |             |
| <b>Transfers</b>  |          |          |          |          |             |             |             |
| 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   | 91,659   | 198,493  | 230,385  | 249,512  | 249,512     | 249,512     | 249,512     |
|   |          |          |          |          |             |             |             |
| Encumbrances  | 4,036    | 6,576    | 7,382    | 12,390   | 7,500       | 7,500       | 7,500       |
|   |          |          |          |          |             |             |             |
| Unencumbered Cash Balance   | 87,623   | 191,917  | 223,004  | 237,122  | 242,012     | 242,012     | 242,012     |

**Additional Information:**

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



**Report on Non-General Fund Information**  
for Submittal to the 2019 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 2017: Variance due to loss of 2nd food vendor.

Revenues FY 2018: Variance due to pickup of 2nd food vendor

Expenditures FY 2016: Variance due to hiring of support staff.

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

Expenditures FY 2018: Variance due to recharging of support staff to special funds.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 160,000  | 160,000  | 160,000  | 300,000  | 400,000     | 400,000     | 400,000     |
| Beginning Cash Balance  | 98,553   | 196,544  | 214,861  | 115,633  | 108,112     | 73,812      | 87,212      |
| Revenues  | 257,148  | 264,229  | 226,387  | 275,973  | 311,000     | 389,000     | 397,000     |
| Expenditures  | 159,157  | 242,793  | 322,113  | 273,786  | 345,300     | 375,600     | 384,000     |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 0        | (3,119)  | (3,502)  | (9,708)  | 0           | 0           | 0           |
| Ending Cash Balance   | 196,544  | 214,861  | 115,633  | 108,112  | 73,812      | 87,212      | 100,212     |
| Encumbrances  | 8,739    | 9,197    | 13,608   | 15,193   | 15,000      | 15,000      | 15,000      |
| Unencumbered Cash Balance   | 187,805  | 205,664  | 102,025  | 92,919   | 58,812      | 72,212      | 85,212      |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |                |                 |                |             |             |             |             |
|---|----------------|-----------------|----------------|-------------|-------------|-------------|-------------|
|   | FY 2015        | FY 2016         | FY 2017        | FY 2018     | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)       | (actual)        | (actual)       | (actual)    | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 31,657,396     | 31,074,004      | 29,966,043     | 29,966,043  | 30,666,830  | 30,435,206  | 30,472,116  |
| Beginning Cash Balance  | 16,038,924     | 16,160,017      | 1,485,745      | 3,466,365   | 4,577,754   | 3,040,668   | 2,985,093   |
| Revenues  | 36,074,899     | 35,596,848      | 35,253,397     | 33,679,837  | 32,429,088  | 33,726,252  | 35,075,302  |
| Expenditures  | 27,619,837     | 24,707,218      | 24,209,202     | 23,308,708  | 26,226,005  | 26,750,525  | 27,285,536  |
| 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        | 389,364     | 465,683     | 405,954     | 414,933     |
| Transfer out for URUF Debt Service  | (716,524)      | (538,102)       | (909,716)      | (674,881)   | (489,887)   | (490,676)   | (298,550)   |
| Transfer out for URUF R&R   | (40,000)       | (37,705)        | (104,536)      | (37,705)    | (40,000)    | (40,000)    | (40,000)    |
| Transfer out for Scholarships   | (6,350,000)    | (6,550,000)     | (6,550,000)    | (6,550,000) | (6,550,000) | (6,550,000) | (6,550,000) |
| Transfer out for System Assessment  | (873,279)      | (902,460)       | (839,325)      | (801,633)   | (802,618)   | (840,000)   | (840,000)   |
| Transfer out for Programmatic Supp  | (711,212)      | (514,108)       | (308,942)      | (259,198)   | (282,500)   | (282,500)   | (282,500)   |
| Transfer out for Act 236  |                | (17,398,378)    | (786,398)      | (1,325,687) | (40,847)    | 765,921     | (219,144)   |
| Net Total Transfers   | (8,334,148.58) | (25,563,901.25) | (9,063,575.26) | (9,259,740) | (7,740,169) | (7,031,301) | (7,815,261) |
| Ending Cash Balance   | 16,159,837     | 1,485,745       | 3,466,365      | 4,577,754   | 3,040,668   | 2,985,093   | 2,959,598   |
| Encumbrances  | 2,686,773      | 3,449,728       | 5,045,730      | 6,405,878   | 5,000,000   | 5,000,000   | 5,000,000   |
| Unencumbered Cash Balance   | 13,473,065     | (1,963,983)     | (1,579,365)    | (1,828,124) | (1,959,332) | (2,014,907) | (2,040,402) |

\*

**Additional Information:**

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

\* UH Hilo 304A-2153, HRS has two categories (Regular and Summer/CCECS), with a total Unencumbered Cash Balance of \$29,548.

Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/29/18) and before the close of Fiscal Period 12.

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

The decrease in the expenditures in FY 2018 was primarily due to a decrease in salary costs.

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 1,040,534 | 1,057,534 | 1,182,534 | 1,182,534 | 1,182,534   | 1,282,534   | 1,282,534   |
| Beginning Cash Balance  | 1,917,123 | 1,804,128 | 1,881,238 | 1,726,596 | 1,864,370   | 1,968,332   | 2,023,907   |
| Revenues  | 1,282,767 | 1,460,383 | 1,374,250 | 1,504,658 | 1,594,185   | 1,610,127   | 1,626,228   |
| Expenditures  | 976,554   | 1,006,551 | 1,093,183 | 957,852   | 1,110,146   | 1,154,551   | 1,200,733   |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
| Net Total Transfers   | (419,208) | (376,722) | (435,709) | (409,033) | (380,077)   | (400,000)   | (400,000)   |
| Ending Cash Balance   | 1,804,128 | 1,881,238 | 1,726,596 | 1,864,370 | 1,968,332   | 2,023,907   | 2,049,402   |
| Encumbrances  | 11,727    | 6,490     | 8,219     | 6,698     | 9,000       | 9,000       | 9,000       |
| Unencumbered Cash Balance   | 1,792,400 | 1,874,748 | 1,718,377 | 1,857,672 | 1,959,332   | 2,014,907   | 2,040,402   |

\*

**Additional Information:**

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

\* UH Hilo 304A-2153, HRS has two categories (Regular and Summer/CCECS), with a total Unencumbered Cash Balance of \$29,548.

Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/29/18) and before the close of Fiscal Period 12.

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 41,309   | 21,309   | 21,309   | 21,309   | 21,309      | 21,309      | 21,309      |
| Beginning Cash Balance  | 33,218   | 7,704    | 4,671    | 4,157    | 4,377       | 4,442       | 4,508       |
| Revenues  | 13,779   | 9,769    | 9,479    | 10,766   | 9,565       | 9,756       | 9,951       |
| Expenditures  | 39,293   | 12,802   | 9,993    | 10,546   | 9,500       | 9,690       | 9,884       |
| 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   | 7,704    | 4,671    | 4,157    | 4,377    | 4,442       | 4,508       | 4,576       |
| Encumbrances  | 832      | 223      | 44       | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 6,872    | 4,448    | 4,113    | 4,377    | 4,442       | 4,508       | 4,576       |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 expenditure decline in FY 2016 is a result of the FY 2015 expenditure being higher than usual because of one-time, non-recurring commitments.

The increase in revenue in FY 2017 is a result of increased marketing and development of the non-credit courses available to the public. The decrease in expenditures for FY 2017 is due to the end of some temporary casual hire appointments. The decrease in revenue and expenditures in FY 2018 is due to the decreased activities of the College of Continuing Education and Community Service and subsequent re-organization of the college.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 716,860  | 553,315  | 529,736  | 529,736  | 479,736     | 485,896     | 487,247     |
| Beginning Cash Balance  | 333,660  | 160,637  | 97,985   | 155,479  | 286,156     | 467,846     | 380,746     |
| Revenues  | 187,057  | 193,122  | 225,486  | 182,758  | 113,340     | 116,740     | 120,242     |
| Expenditures  | 754,974  | 541,461  | 468,677  | 321,946  | 196,000     | 203,840     | 211,994     |
|   |          |          |          |          |             |             |             |
| <b>Transfers</b>  |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 394,894  | 285,686  | 300,685  | 269,865  | 264,350     | 0           | 0           |
|   |          |          |          |          |             |             |             |
| Ending Cash Balance   | 160,637  | 97,985   | 155,479  | 286,156  | 467,846     | 380,746     | 288,995     |
|   |          |          |          |          |             |             |             |
| Encumbrances  | 38,207   | 3,772    | 8,756    | 1,025    | 10,000      | 0           | 0           |
|   |          |          |          |          |             |             |             |
| Unencumbered Cash Balance   | 122,430  | 94,213   | 146,723  | 285,131  | 457,846     | 380,746     | 288,995     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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. The increase in revenue in FY 2018 is due to an increase in services such as printing, digital copying, graphic design and facility use fees.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 505,999  | 655,999  | 730,999  | 730,999  | 830,999     | 839,212     | 841,013     |
| Beginning Cash Balance  | 396,441  | 411,915  | 517,762  | 557,618  | 689,761     | 640,995     | 584,222     |
| Revenues  | 516,432  | 739,484  | 665,996  | 740,931  | 703,151     | 710,183     | 717,284     |
| Expenditures  | 502,696  | 633,638  | 626,139  | 622,089  | 751,917     | 766,955     | 782,294     |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 1,737    | 1        | 0        | 13,300   | 0           | 0           | 0           |
| Ending Cash Balance   | 411,915  | 517,762  | 557,618  | 689,761  | 640,995     | 584,222     | 519,212     |
| Encumbrances  | 152,100  | 127,767  | 137,771  | 84,631   | 100,000     | 100,000     | 100,000     |
| Unencumbered Cash Balance   | 259,815  | 389,994  | 419,847  | 605,130  | 540,995     | 484,222     | 419,212     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 6,354,348 | 6,554,348 | 6,754,348 | 6,754,348 | 6,754,348   | 6,754,348   | 6,754,348   |
| Beginning Cash Balance  | 0         | 469,209   | 700,194   | 641,307   | 642,662     | 642,662     | 642,662     |
| Revenues  | 0         | 0         | 0         | 0         | 0           | 0           | 0           |
| Expenditures  | 5,880,791 | 6,319,015 | 6,608,887 | 6,548,645 | 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   | 6,550,000   |
|   |           |           |           |           |             |             |             |
| Net Total Transfers   | 6,350,000 | 6,550,000 | 6,550,000 | 6,550,000 | 6,550,000   | 6,550,000   | 6,550,000   |
| Ending Cash Balance   | 469,209   | 700,194   | 641,307   | 642,662   | 642,662     | 642,662     | 642,662     |
| Encumbrances  | 0         | 0         | 0         | 0         | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 469,209   | 700,194   | 641,307   | 642,662   | 642,662     | 642,662     | 642,662     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 decrease in expenditures in FY 2016 is due to both FY 2015 being higher than normal and overall lower student enrollment. The increase in FY 2018 expenditures is for operating expenses in support of increased occupancy in the student housing facilities.

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 4,404,744 | 4,724,267 | 5,458,514 | 5,458,514 | 5,458,514   | 5,781,101   | 5,786,053   |
| Beginning Cash Balance  | 4,054,172 | 3,784,013 | 4,284,146 | 5,082,472 | 5,792,101   | 5,971,689   | 5,917,769   |
| Revenues  | 6,093,147 | 5,901,662 | 5,993,743 | 6,532,951 | 6,605,465   | 6,671,520   | 6,738,235   |
| Expenditures  | 5,607,205 | 4,540,802 | 4,394,561 | 5,005,142 | 5,312,923   | 5,525,440   | 5,746,458   |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
| Net Total Transfers   | (756,101) | (860,728) | (800,856) | (818,180) | (1,112,954) | (1,200,000) | (1,200,000) |
| Ending Cash Balance   | 3,784,013 | 4,284,146 | 5,082,472 | 5,792,101 | 5,971,689   | 5,917,769   | 5,709,546   |
| Encumbrances  | 461,260   | 425,158   | 439,682   | 455,768   | 450,000     | 450,000     | 450,000     |
| Unencumbered Cash Balance   | 3,322,754 | 3,858,989 | 4,642,790 | 5,336,333 | 5,521,689   | 5,467,769   | 5,259,546   |

**Additional Information:**

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



**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

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 lease payments until a resolution is determined which continued into FY 2018. This decrease in revenue resulted in a decrease in payments made to the Office of Hawaiian Affairs for the use of ceded land.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 726,000  | 726,000  | 756,000  | 756,000  | 756,000     | 756,000     | 756,000     |
| Beginning Cash Balance  | 176,206  | 325,826  | 289,232  | 83,072   | 66,933      | 159,724     | 284,612     |
| Revenues  | 660,043  | 655,972  | 510,957  | 386,039  | 540,361     | 690,361     | 704,168     |
| Expenditures  | 510,659  | 692,567  | 717,117  | 402,178  | 447,570     | 565,473     | 638,092     |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 237      | (0)      | 0        | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 325,826  | 289,232  | 83,072   | 66,933   | 159,724     | 284,612     | 350,688     |
| Encumbrances  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 325,826  | 289,232  | 83,072   | 66,933   | 159,724     | 284,612     | 350,688     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 5,000    | 5,000    | 5,000    | 5,000    | 5,000       | 5,000       | 5,000       |
| Beginning Cash Balance  | 4,394    | 3,281    | 711      | 711      | 570         | 820         | 820         |
| Revenues  | 5,000    | 0        | 0        | 0        | 5,000       | 5,000       | 5,000       |
| Expenditures  | 6,113    | 2,570    | 0        | 141      | 4,750       | 5,000       | 5,000       |
|   |          |          |          |          |             |             |             |
| <b>Transfers</b>  |          |          |          |          |             |             |             |
| 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   | 3,281    | 711      | 711      | 570      | 820         | 820         | 820         |
|   |          |          |          |          |             |             |             |
| Encumbrances  | 273      | 137      | 237      | 138      | 200         | 200         | 200         |
|   |          |          |          |          |             |             |             |
| Unencumbered Cash Balance   | 3,008    | 574      | 474      | 432      | 620         | 620         | 620         |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 schedule

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 192,789  | 292,789  | 267,789  | 267,789  | 317,789     | 317,789     | 317,789     |
| Beginning Cash Balance  | 37,069   | 129,545  | 135,452  | 155,638  | 114,944     | 50,944      | 65,544      |
| Revenues  | 221,564  | 180,273  | 204,981  | 238,062  | 240,000     | 249,600     | 259,584     |
| Expenditures  | 146,189  | 185,118  | 197,827  | 288,462  | 314,000     | 245,000     | 250,000     |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 17,101   | 10,753   | 13,032   | 9,706    | 10,000      | 10,000      | 10,000      |
| Ending Cash Balance   | 129,545  | 135,452  | 155,638  | 114,944  | 50,944      | 65,544      | 85,128      |
| Encumbrances  | 13,629   | 19,446   | 7,010    | 10,963   | 10,000      | 10,000      | 10,000      |
| Unencumbered Cash Balance   | 115,916  | 116,006  | 148,628  | 103,981  | 40,944      | 55,544      | 75,128      |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 130,035  | 170,035  | 170,035  | 170,035  | 170,035     | 170,035     | 170,035     |
| Beginning Cash Balance  | 97,859   | 52,309   | 26,009   | 27,560   | 34,123      | 27,713      | 33,710      |
| Revenues  | 133,020  | 114,094  | 180,222  | 141,593  | 134,300     | 139,672     | 145,259     |
| Expenditures  | 178,570  | 140,394  | 178,671  | 135,030  | 140,710     | 133,675     | 135,011     |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 52,309   | 26,009   | 27,560   | 34,123   | 27,713      | 33,710      | 43,958      |
| Encumbrances  | 4,764    | 3,559    | 0        | 685      | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 47,546   | 22,450   | 27,560   | 33,437   | 27,713      | 33,710      | 43,958      |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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. In FY 2018, there was a decrease in revenue due to delays in receiving payments from Educational Testing Service (ETS). Payments were received in the following fiscal year.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 15,595   | 13,199   | 12,285   | 16,756   | 19,017      | 29,617      | 33,017      |
| Revenues  | 8,587    | 18,093   | 12,421   | 9,660    | 20,100      | 16,600      | 16,932      |
| Expenditures  | 10,982   | 19,008   | 7,951    | 7,399    | 9,500       | 13,200      | 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   | 13,199   | 12,285   | 16,756   | 19,017   | 29,617      | 33,017      | 34,449      |
| Encumbrances  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 13,199   | 12,285   | 16,756   | 19,017   | 29,617      | 33,017      | 34,449      |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 3,952,912 | 4,398,912 | 3,998,912 | 4,156,089 | 4,156,089   | 4,156,089   | 4,156,089   |
| Beginning Cash Balance  | 693,795   | 463,308   | 673,627   | 781,177   | 807,436     | 670,129     | 520,129     |
| Revenues  | 2,830,493 | 3,829,747 | 3,828,088 | 2,883,892 | 2,215,285   | 2,400,000   | 2,400,000   |
| Expenditures  | 3,420,628 | 4,106,985 | 3,919,643 | 3,559,927 | 3,202,592   | 3,300,000   | 3,300,000   |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
| Net Total Transfers   | 359,649   | 487,557   | 199,105   | 702,294   | 850,000     | 750,000     | 750,000     |
| Ending Cash Balance   | 463,308   | 673,627   | 781,177   | 807,436   | 670,129     | 520,129     | 370,129     |
| Encumbrances  | 59,382    | 67,791    | 68,273    | 46,091    | 70,000      | 70,000      | 70,000      |
| Unencumbered Cash Balance   | 403,926   | 605,836   | 712,903   | 761,345   | 600,129     | 450,129     | 300,129     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 increases in expenditures in FY 2017 and FY 2018 are due to the hiring of personnel to assist with maintaining accurate student records and verification of course completion.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 139,337  | 139,337  | 139,337  | 139,337  | 139,337     | 139,337     | 139,337     |
| Beginning Cash Balance  | 193,159  | 146,948  | 110,485  | 65,161   | 2,254       | 3,469       | 4,733       |
| Revenues  | 59,265   | 60,122   | 62,416   | 60,265   | 55,215      | 57,424      | 59,721      |
| Expenditures  | 105,476  | 96,584   | 107,741  | 123,171  | 54,000      | 56,160      | 58,406      |
| 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   | 146,948  | 110,485  | 65,161   | 2,254    | 3,469       | 4,733       | 6,047       |
| Encumbrances  | 745      | 1,718    | 4,070    | 1,481    | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 146,203  | 108,768  | 61,091   | 774      | 3,469       | 4,733       | 6,047       |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 2,400,355 | 2,000,355 | 2,370,355 | 2,370,355 | 2,370,355   | 2,370,355   | 2,370,355   |
| Beginning Cash Balance  | 1,820,873 | 1,660,417 | 1,817,555 | 2,003,082 | 1,995,182   | 1,804,192   | 1,627,741   |
| Revenues  | 1,725,290 | 1,827,773 | 1,786,037 | 1,654,378 | 1,644,850   | 1,677,747   | 1,711,302   |
| Expenditures  | 1,887,811 | 1,670,635 | 1,600,510 | 1,648,977 | 1,835,840   | 1,854,198   | 1,872,740   |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
| Net Total Transfers   | 2,065     | 0         | 0         | (13,300)  | 0           | 0           | 0           |
| Ending Cash Balance   | 1,660,417 | 1,817,555 | 2,003,082 | 1,995,182 | 1,804,192   | 1,627,741   | 1,466,302   |
| Encumbrances  | 96,577    | 72,844    | 41,389    | 84,133    | 50,000      | 50,000      | 50,000      |
| Unencumbered Cash Balance   | 1,563,839 | 1,744,711 | 1,961,693 | 1,911,050 | 1,754,192   | 1,577,741   | 1,416,302   |

**Additional Information:**

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



**Report on Non-General Fund Information**  
for Submittal to the 2019 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 FY 2016 increase in revenue is due to a higher demand for publications. The decrease in expenditures in FY 2016 is due to the majority of development and printing costs being incurred in the prior fiscal year. Expenditures increased in FY 2017 as the printing costs continued and salary requirements increased. The FY 2018 decrease in expenditures is a result of a small decline in activity as evidenced by the decline in revenue.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 122,135  | 122,135  | 152,135  | 152,135  | 152,135     | 152,135     | 152,135     |
| Beginning Cash Balance  | 102,800  | 81,302   | 108,470  | 62,010   | 46,155      | 39,255      | 33,619      |
| Revenues  | 76,896   | 92,421   | 99,993   | 89,300   | 70,100      | 72,904      | 75,820      |
| Expenditures  | 98,393   | 65,253   | 146,453  | 105,156  | 77,000      | 78,540      | 80,111      |
| 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   | 81,302   | 108,470  | 62,010   | 46,155   | 39,255      | 33,619      | 29,328      |
| Encumbrances  | 3,094    | 33,634   | 8,322    | 1,212    | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 78,208   | 74,836   | 53,688   | 44,943   | 39,255      | 33,619      | 29,328      |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          |          |             |             |             |
| Beginning Cash Balance  | 3        | 3        | 3        | 3        | 3           | 3           | 3           |
| 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        | 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<br>Accounts, or Other Investments |  |  |  |  |  |  |  |
|   |  |  |  |  |  |  |  |

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 71,046   | 71,046   | 81,046   | 81,046   | 81,046      | 81,046      | 81,046      |
| Beginning Cash Balance  | 154,384  | 169,162  | 193,084  | 201,411  | 196,365     | 133,274     | 67,439      |
| Revenues  | 55,921   | 79,071   | 77,471   | 78,665   | 11,050      | 11,271      | 11,496      |
| Expenditures  | 40,906   | 55,149   | 69,144   | 83,711   | 74,141      | 77,107      | 77,107      |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | (237)    | 0        | 0        | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 169,162  | 193,084  | 201,411  | 196,365  | 133,274     | 67,439      | 1,828       |
| Encumbrances  | 620      | 8,833    | 9,403    | 11,279   | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 168,542  | 184,251  | 192,008  | 185,086  | 133,274     | 67,439      | 1,828       |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 489,130  | 491,674  | 491,674  | 491,674  | 491,674     | 510,839     | 512,823     |
| Beginning Cash Balance  | 141,303  | 126,705  | 183,750  | 245,403  | 282,114     | 326,113     | 368,644     |
| Revenues  | 251,010  | 268,374  | 265,923  | 259,433  | 278,702     | 284,276     | 289,962     |
| Expenditures  | 265,607  | 211,330  | 204,270  | 222,723  | 234,703     | 241,744     | 248,996     |
| 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   | 126,705  | 183,750  | 245,403  | 282,114  | 326,113     | 368,644     | 409,610     |
| Encumbrances  | 26,609   | 100,946  | 26,538   | 17,156   | 25,000      | 25,000      | 25,000      |
| Unencumbered Cash Balance   | 100,096  | 82,803   | 218,865  | 264,958  | 301,113     | 343,644     | 384,610     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: College Work Study Program  
 Legal Authority: Federal Fund

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.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 443,962  | 443,962  | 443,962  | 443,962  | 443,962     | 443,962     | 443,962     |
| Beginning Cash Balance  | 0        | 0        | (16)     | 0        | 0           | 0           | 0           |
| Revenues  | 326,400  | 275,289  | 341,314  | 283,985  | 300,509     | 300,509     | 300,509     |
| Expenditures  | 326,400  | 275,305  | 341,298  | 283,985  | 300,509     | 300,509     | 300,509     |
| <b>Transfers</b>  |          |          |          |          |             |             |             |
| 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        | (16)     | 0        | 0        | 0           | 0           | 0           |
|   |          |          |          |          |             |             |             |
| Encumbrances  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
|   |          |          |          |          |             |             |             |
| Unencumbered Cash Balance   | 0        | (16)     | 0        | 0        | 0           | 0           | 0           |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 in FY16 and 17. Enrollment increased by 9.2% from Fall 2015 to 2016 and 4.9% from Fall 2016 to 2017. In FY16 as permanent positions were filled, general fund shortfall for payroll was charged to TFSF as more faculty/lecturers were hired to keep up with the enrollment growth. In FY18, as general fund allocations rose only 2.6%, more personnel costs were assumed using tuition revenue, thus the increase in expenditures.

| Financial Data  |             |              |             |             |             |             |             |
|---|-------------|--------------|-------------|-------------|-------------|-------------|-------------|
|   | FY 2015     | FY 2016      | FY 2017     | FY 2018     | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)    | (actual)     | (actual)    | (actual)    | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 18,500,958  | 15,456,479   | 15,767,979  | 16,500,000  | 16,111,810  | 16,358,810  | 16,358,810  |
| Beginning Cash Balance  | 984,082     | 3,246,762    | (2,064,099) | (1,996,284) | (1,226,126) | (709,127)   | (155,070)   |
| Revenues  | 12,682,401  | 14,091,424   | 16,120,348  | 16,438,283  | 16,767,049  | 17,102,390  | 17,444,438  |
| Expenditures  | 4,414,754   | 7,381,256    | 7,076,341   | 8,449,200   | 8,533,692   | 8,619,029   | 8,705,219   |
| Transfers   |             |              |             |             |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |             |              |             |             |             |             |             |
| Debt Service trans-out  | (2,858,865) | (4,286,155)  | (3,817,662) | (3,114,259) | (3,186,343) | (3,193,232) | (3,195,105) |
| Scholarship trans-out   | (2,937,327) | (2,266,615)  | (2,315,961) | (1,890,000) | (2,380,000) | (2,391,900) | (2,403,860) |
| EB-5 & Other System Assess.   | (208,776)   | (116,229)    | (114,825)   | (192,410)   | (120,490)   | (121,695)   | (125,451)   |
| Act 236   |             | (5,352,029)  | (2,724,475) | (2,022,257) | (2,029,526) | (2,222,478) | (2,478,578) |
| Net Total Transfers   | (6,004,967) | (12,021,028) | (8,972,923) | (7,218,925) | (7,716,359) | (7,929,305) | (8,202,994) |
| Ending Cash Balance   | 3,246,762   | (2,064,099)  | (1,993,015) | (1,226,126) | (709,127)   | (155,070)   | 381,155     |
| Encumbrances  | 322,618     | 738,203      | 463,800     | 367,570     | 369,408     | 371,255     | 373,111     |
| Unencumbered Cash Balance   | 2,924,144   | (2,802,302)  | (2,456,815) | (1,593,696) | (1,078,535) | (526,325)   | 8,044       |

\*

**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 \$54,494.

Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/29/18) and before the close of Fiscal Period 12.

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |           |           |           |             |             |             |             |
|---|-----------|-----------|-----------|-------------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018     | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)    | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 2,500,000 | 1,500,000 | 1,500,000 | 1,500,000   | 1,500,000   | 1,500,000   | 1,500,000   |
| Beginning Cash Balance  | 1,828,127 | 2,411,201 | 2,828,427 | 2,499,910   | 1,648,189   | 1,078,535   | 526,325     |
| Revenues  | 940,002   | 1,053,837 | 1,087,854 | 1,092,211   | 1,114,056   | 1,136,337   | 1,159,063   |
| Expenditures  | 141,198   | 381,611   | 444,145   | 478,921     | 483,710     | 488,547     | 493,432     |
| Transfers   |           |           |           |             |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |             |             |             |             |
| Debt Services   |           |           | (467,890) | (911,002)   | (950,000)   | (950,000)   | (950,000)   |
| EB-5 Interest trans-out   | (127,500) | (255,000) | (255,000) | (297,500)   |             |             |             |
| R&R Reserve   |           |           | (250,000) | (250,000)   | (250,000)   | (250,000)   | (250,000)   |
| System Assessments  | (88,231)  |           | (2,605)   | (6,510)     |             |             |             |
| Net Total Transfers   | (215,731) | (255,000) | (975,495) | (1,465,012) | (1,200,000) | (1,200,000) | (1,200,000) |
| Ending Cash Balance   | 2,411,201 | 2,828,427 | 2,496,641 | 1,648,189   | 1,078,535   | 526,325     | (8,044)     |
| Encumbrances  | 0         | 5,400     | 0         | 0           | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 2,411,201 | 2,823,027 | 2,496,641 | 1,648,189   | 1,078,535   | 526,325     | (8,044)     |

\*

**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 \$54,494.

Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/29/18) and before the close of Fiscal Period 12.

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

Increase in revenue in FY16 primarily due to increase sales of copy cards and collections of fines and penalties.

FY16 increase in expenditures due to professional development expenses and telcom fees. FY18 decrease in expenditures due to a decrease in travel expenditures and library acquisitions as compared to FY17.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 20,000   | 20,000   | 25,000   | 25,000   | 25,000      | 25,000      | 25,000      |
| Beginning Cash Balance  | 19,273   | 18,211   | 13,666   | 10,435   | 10,098      | 8,559       | 7,755       |
| Revenues  | 15,290   | 19,463   | 20,673   | 18,646   | 19,392      | 20,362      | 21,380      |
| Expenditures  | 16,353   | 24,008   | 23,903   | 17,932   | 18,022      | 18,112      | 18,202      |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 0        | 0        | 0        | (1,052)  | (2,909)     | (3,054)     | (3,207)     |
| Ending Cash Balance   | 18,211   | 13,666   | 10,435   | 10,098   | 8,559       | 7,755       | 7,726       |
| Encumbrances  | 4,185    | 6,313    | 5,214    | 6,709    | 6,776       | 6,844       | 6,912       |
| Unencumbered Cash Balance   | 14,025   | 7,353    | 5,221    | 3,389    | 1,783       | 911         | 814         |

**Additional Information:**

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



**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

In FY16, UHWO initiated non-credit programs such as Project Lead the Way (PLTW) and International Programs resulting in an increase in revenue and expenditures. Both programs continued to expand in FY17, reflecting an increase in revenues and expenditures. PLTW ceased in FY18, thus the decrease in revenue and expenditures.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 100,000  | 250,000  | 180,000  | 190,000  | 150,000     | 200,000     | 200,000     |
| Beginning Cash Balance  | 103,073  | 39,507   | 95,737   | 84,687   | 44,819      | 23,121      | 8,128       |
| Revenues  | 10,432   | 146,715  | 168,521  | 84,989   | 84,000      | 94,080      | 105,370     |
| Expenditures  | 28,910   | 90,485   | 179,515  | 119,902  | 93,098      | 94,960      | 96,860      |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
| CLEAR Program transfer to RF  | (45,089) |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | (45,089) | 0        | 0        | (4,955)  | (12,600)    | (14,112)    | (15,805)    |
| Ending Cash Balance   | 39,507   | 95,737   | 84,743   | 44,819   | 23,121      | 8,128       | 833         |
| Encumbrances  | 8,833    | 37,808   | 10,202   | 549      | 600         | 700         | 700         |
| Unencumbered Cash Balance   | 30,674   | 57,929   | 74,541   | 44,270   | 22,521      | 7,428       | 133         |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

During FY17, campus selected a vendor to manage the beverage vending machines which resulted in less revenue and a decrease in expenditures to fill the machines. FY18 was the first full year utilizing vendors to manage vending services.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 100,000  | 75,000   | 25,000   | 25,000   | 25,000      | 25,000      | 25,000      |
| Beginning Cash Balance  | 8,598    | 20,302   | 34,460   | 49,044   | 67,941      | 92,094      | 117,586     |
| Revenues  | 21,686   | 25,864   | 24,750   | 12,994   | 13,644      | 14,326      | 15,043      |
| Expenditures  | 9,982    | 11,706   | 10,222   | 105      | 5,000       | 6,000       | 6,000       |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 0        | 0        | 0        | 6,007    | 15,509      | 17,166      | 19,012      |
| Ending Cash Balance   | 20,302   | 34,460   | 48,988   | 67,941   | 92,094      | 117,586     | 145,641     |
| Encumbrances  | 1,500    | 246      | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 18,802   | 34,214   | 48,988   | 67,941   | 92,094      | 117,586     | 145,641     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

FY18 did not award all of its financial scholarships, thus a decrease in expenditures.

| <b>Financial Data</b>   |             |           |           |           |             |             |             |
|---|-------------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015     | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)    | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 2,000,000   | 2,000,000 | 2,300,000 | 2,063,810 | 2,400,000   | 2,450,000   | 2,450,000   |
| Beginning Cash Balance  | (1,765,411) | (55,482)  | (142,059) | (99,577)  | (84,834)    | 0           | 0           |
| Revenues  | 0           | 0         | 0         | 0         | 0           | 0           | 0           |
| Expenditures  | 1,227,398   | 2,353,192 | 2,273,479 | 1,875,257 | 2,380,000   | 2,391,900   | 2,403,860   |
| <b>Transfers</b>  |             |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |             |           |           |           |             |             |             |
| Scholarship trans-in from TFSF  | 2,937,327   | 2,266,615 | 2,315,961 | 1,890,000 | 2,464,834   | 2,391,900   | 2,403,860   |
|   |             |           |           |           |             |             |             |
| Net Total Transfers   | 2,937,327   | 2,266,615 | 2,315,961 | 1,890,000 | 2,464,834   | 2,391,900   | 2,403,860   |
|   |             |           |           |           |             |             |             |
| Ending Cash Balance   | (55,482)    | (142,059) | (99,577)  | (84,834)  | 0           | 0           | 0           |
|   |             |           |           |           |             |             |             |
| Encumbrances  | 0           | 0         | 0         | 0         |             |             |             |
|   |             |           |           |           |             |             |             |
| Unencumbered Cash Balance   | (55,482)    | (142,059) | (99,577)  | (84,834)  | 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 2019 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:**

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. Minimal activity in FY18 as no land sales are anticipated.

| <b>Financial Data</b>   |            |          |          |          |             |             |             |
|---|------------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015    | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)   | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 10,000,000 | 200,000  | 2,000    | 2,000    | 90,000      | 0           | 0           |
| Beginning Cash Balance  | 120,826    | 269,876  | 86,603   | 85,070   | 85,669      | 0           | 0           |
| Revenues  | 4,050      | (24,555) | 273      | 599      | 0           | 0           | 0           |
| Expenditures  | 0          | 158,717  | 1,807    | 0        | 85,669      | 0           | 0           |
| <b>Transfers</b>  |            |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |            |          |          |          |             |             |             |
| Debt Services   |            |          |          |          |             |             |             |
| EB-5 Interest   | (15,000)   |          |          |          |             |             |             |
| Emergency Siren   | 160,000    |          |          |          |             |             |             |
| Net Total Transfers   | 145,000    | 0        | 0        | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 269,876    | 86,603   | 85,070   | 85,669   | 0           | 0           | 0           |
| Encumbrances  | 190,482    | 1,807    | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 79,393     | 84,796   | 85,070   | 85,669   | 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 2019 Legislature

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

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

**Intended Purpose:**

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

To allow the university to develop the new campus in Kapolei.

**Source of Revenues:**

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

**Current Program Activities/Allowable Expenses:**

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

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

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

Starting FY17, campus has been contributing to a Repair & Replacement Reserve (transfer tuition revenue to Rev Undertaking account).

| <b>Financial Data</b>   |           |          |          |          |             |             |             |
|---|-----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 4,000     | 1,000    | 2,500    | 3,000    | 7,000       | 10,000      | 10,000      |
| Beginning Cash Balance  | 382,070   | 259      | 21       | 250,527  | 500,600     | 1,000,673   | 1,500,747   |
| Revenues  | 259       | 278      | 503      | 2,760    | 2,788       | 2,815       | 2,844       |
| Expenditures  | 3,231     | 3,154    | 2,603    | 5,152    | 5,204       | 5,256       | 5,308       |
| <b>Transfers</b>  |           |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |          |          |          |             |             |             |
| Rating Agent and Other Fees   |           | 2,638    | 2,605    | 2,465    | 2,490       | 2,515       | 2,540       |
| Debt Services/BABS  | (378,839) |          |          |          |             |             |             |
| R&R Reserve   |           |          | 250,000  | 250,000  | 500,000     | 500,000     | 500,000     |
| Net Total Transfers   | (378,839) | 2,638    | 252,605  | 252,465  | 502,490     | 502,515     | 502,540     |
| Ending Cash Balance   | 259       | 21       | 250,527  | 500,600  | 1,000,673   | 1,500,747   | 2,000,822   |
| Encumbrances  | 0         | 0        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 259       | 21       | 250,527  | 500,600  | 1,000,673   | 1,500,747   | 2,000,822   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 \$500K to UHWO as part of Oceanic Cable franchise fee obligation to the State of Hawaii Cable Television Division. Revenue per Agreement: FY16 \$250K; FY17 \$200K; FY18 \$175K; FY19 \$150K; FY20 \$125K. Payroll and other costs incurred to support funding purpose. During FY17, a temporary position was created and filled thus the increase expenditures. FY18 reflects a full year of salary for this position.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 50,000   | 500,000  | 200,000  | 200,000  | 200,000     | 210,000     | 210,000     |
| Beginning Cash Balance  | 0        | 500,000  | 682,695  | 800,466  | 844,791     | 861,503     | 808,003     |
| Revenues  | 500,000  | 250,000  | 200,000  | 175,000  | 150,000     | 125,000     | 0           |
| Expenditures  | 0        | 67,305   | 82,229   | 130,675  | 133,288     | 178,500     | 178,500     |
| <b>Transfers</b>  |          |          |          |          |             |             |             |
| 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   | 500,000  | 682,695  | 800,466  | 844,791  | 861,503     | 808,003     | 629,503     |
| Encumbrances  | 23,246   | 21,266   | 16,017   | 5,271    | 5,376       | 5,484       | 5,593       |
| Unencumbered Cash Balance   | 476,754  | 661,429  | 784,449  | 839,520  | 856,127     | 802,519     | 623,910     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

In FY15 received one time \$65,000 for PV project, which remained encumbered at the end of FY15 and expended in FY16 thus the spike in expenditures. In FY17, new Chancellor transferred RTRF revenue to UHWO. An adjustment to the RTRF allocations going back to FY13 was made in FY18 and increased UHWO's overhead return. Increase in FY18 expenditures due to a higher RTRF award.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 150,000  | 225,000  | 225,000  | 300,000  | 400,000     | 400,000     | 400,000     |
| Beginning Cash Balance  | 7,437    | 88,488   | 7,595    | 30,016   | 95,389      | 78,377      | 58,894      |
| Revenues  | 148,595  | 140,203  | 190,521  | 292,561  | 252,988     | 255,518     | 258,073     |
| Expenditures  | 61,642   | 221,136  | 168,100  | 227,189  | 270,000     | 275,000     | 280,000     |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
| RTRF Adjustment   | (5,903)  | 40       |          |          |             |             |             |
| Net Total Transfers   | (5,903)  | 40       | 0        | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 88,488   | 7,595    | 30,016   | 95,389   | 78,377      | 58,894      | 36,967      |
| Encumbrances  | 65,000   | 0        | 0        | 2,972    | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 23,488   | 7,595    | 30,016   | 92,417   | 78,377      | 58,894      | 36,967      |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 FY16. In FY18, created additional student help positions in the Records Office to assist with growing demands.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 100,000  | 50,000   | 70,000   | 75,000   | 100,000     | 100,000     | 100,000     |
| Beginning Cash Balance  | 47,752   | 55,018   | 62,290   | 70,627   | 55,532      | 40,134      | 24,429      |
| Revenues  | 22,826   | 25,837   | 28,378   | 27,913   | 28,471      | 29,040      | 29,621      |
| Expenditures  | 15,561   | 18,565   | 20,041   | 43,008   | 43,868      | 44,746      | 45,641      |
| 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   | 55,018   | 62,290   | 70,627   | 55,532   | 40,134      | 24,429      | 8,410       |
| Encumbrances  | 1,350    | 4,711    | 9,388    | 8,368    | 8,000       | 8,000       | 8,000       |
| Unencumbered Cash Balance   | 53,668   | 57,580   | 61,239   | 47,163   | 32,134      | 16,429      | 410         |

**Additional Information:**

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



**Report on Non-General Fund Information**  
for Submittal to the 2019 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 Fall 2017 Distance Education students were charged a student fee of \$22/semester vs \$120/semester, thus the drop in revenue in FY18. Expenditures increased to provide services per new fee schedule and to serve the growing student population.

| <b>Financial Data</b>   |           |          |           |           |             |             |             |
|---|-----------|----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016  | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual) | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 1,000,000 | 815,000  | 815,000   | 883,139   | 883,139     | 883,139     | 883,139     |
| Beginning Cash Balance  | 249,040   | 487,845  | 739,109   | 1,010,774 | 1,046,121   | 1,079,693   | 1,111,418   |
| Revenues  | 572,633   | 603,312  | 655,147   | 496,367   | 503,812     | 511,369     | 519,040     |
| Expenditures  | 333,828   | 352,048  | 383,482   | 461,019   | 470,240     | 479,644     | 489,237     |
| 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   | 487,845   | 739,109  | 1,010,774 | 1,046,121 | 1,079,693   | 1,111,418   | 1,141,220   |
| Encumbrances  | 4,872     | 37,460   | 5,010     | 13,754    | 15,000      | 15,000      | 15,000      |
| Unencumbered Cash Balance   | 482,973   | 701,649  | 1,005,764 | 1,032,367 | 1,064,693   | 1,096,418   | 1,126,220   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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. Increase in FY17 revenue due to collection of prior year's account receivable. In FY18, drop in revenue as a reflection of a decrease in classes.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 10,000   | 10,000   | 15,000   | 20,000   | 20,000      | 20,000      | 20,000      |
| Beginning Cash Balance  | 2,238    | 4,387    | 6,847    | 10,616   | 10,060      | 9,493       | 8,914       |
| Revenues  | 6,632    | 7,803    | 11,330   | 6,543    | 6,674       | 6,808       | 6,944       |
| Expenditures  | 5,574    | 5,343    | 7,561    | 7,099    | 7,241       | 7,386       | 7,534       |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 1,091    | 0        | 0        | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 4,387    | 6,847    | 10,616   | 10,060   | 9,493       | 8,914       | 8,324       |
| Encumbrances  | 2,462    | 2,385    | 3,041    | 2,428    | 2,500       | 2,500       | 2,500       |
| Unencumbered Cash Balance   | 1,925    | 4,462    | 7,576    | 7,632    | 6,993       | 6,414       | 5,824       |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 FY 2016 received from external MOAs, concession contracts, and facilities use agreements. In FY18, received a one time retro payment. Expenses increased in FY17 to support campus facilities.

| <b>Financial Data</b>   |           |          |          |          |             |             |             |
|---|-----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 2,420,000 | 900,000  | 875,000  | 785,000  | 660,000     | 660,000     | 660,000     |
| Beginning Cash Balance  | 119,360   | 174,577  | 337,334  | 472,304  | 718,580     | 843,218     | 969,102     |
| Revenues  | 181,117   | 259,915  | 269,139  | 392,873  | 272,700     | 275,427     | 278,181     |
| Expenditures  | 107,184   | 97,161   | 134,169  | 146,597  | 148,063     | 149,543     | 151,039     |
| Transfers   |           |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |          |          |          |             |             |             |
|   |           |          |          |          |             |             |             |
|   |           |          |          |          |             |             |             |
| Net Total Transfers   | (18,716)  | 3        | 0        | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 174,577   | 337,334  | 472,304  | 718,580  | 843,218     | 969,102     | 1,096,244   |
| Encumbrances  | 26,386    | 19,309   | 24,303   | 56,990   | 58,000      | 58,000      | 58,000      |
| Unencumbered Cash Balance   | 148,190   | 318,025  | 448,001  | 661,590  | 785,218     | 911,102     | 1,038,244   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: Federal Work Study  
 Legal Authority: Federal Fund

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:**

Efforts in place to promote and encourage students to participate in the FWS program. Due to vacancies in the Financial Aid Office in FY17, not all work study awards were issued. Processes in place to ensure more students benefit from FWS.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 33,544   | 33,544   | 33,544   | 802,037  | 802,037     | 802,037     | 802,037     |
| Beginning Cash Balance  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Revenues  | 18,925   | 45,774   | 30,050   | 68,429   | 80,000      | 80,000      | 80,000      |
| Expenditures  | 18,925   | 45,774   | 30,050   | 68,429   | 80,000      | 80,000      | 80,000      |
| 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 2019 Legislature

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

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

**Intended Purpose:**

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

**Source of Revenues:**

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

**Current Program Activities/Allowable Expenses:**

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

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| <b>Financial Data</b>   |            |            |            |            |             |             |             |
|---|------------|------------|------------|------------|-------------|-------------|-------------|
|   | FY 2015    | FY 2016    | FY 2017    | FY 2018    | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)   | (actual)   | (actual)   | (actual)   | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 76,183,293 | 76,201,367 | 76,230,929 | 76,230,929 | 76,697,038  | 76,697,038  | 76,697,038  |
| Beginning Cash Balance  | 15,826,470 | 16,219,438 | 5,470,004  | 7,429,149  | 6,636,625   | 6,445,579   | 6,445,579   |
| Revenues  | 66,258,757 | 67,058,990 | 65,335,477 | 62,038,982 | 62,014,760  | 63,255,055  | 63,255,055  |
| Expenditures  | 59,140,477 | 52,428,782 | 53,251,874 | 55,505,225 | 58,392,523  | 59,632,818  | 59,632,818  |
| Transfers   |            |            |            |            |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |            |            |            |            |             |             |             |
| Act 236 transfer from UH System   |            |            |            | 23,936,964 | 25,224,781  | 23,203,731  | 17,369,398  |
| 2235192 Trf testing center revenue to CCSF Testing Center                     |            |            |            | (20,980)   |             |             |             |
| 2300966 Trf to Hawai'i P20 for My Future Hawai'i                              |            |            |            | (100,000)  |             |             |             |
| 2224502 Trf for debt service  |            |            |            | (91,100)   |             |             |             |
| 2230272 Trf for debt service  |            |            |            | (296,076)  |             |             |             |
| 2224502 Trf for debt service  |            |            |            | (19,886)   |             |             |             |
| 2301485 Trf to UH System for Kualifiacial system assessment                   |            |            |            | (167,134)  |             |             |             |
| 2301486 Trf to UH System for Kualifiacial system assessment                   |            |            |            | (187,855)  |             |             |             |
| 2301487 Trf to UH System for Kualifiacial system assessment                   |            |            |            | (75,422)   |             |             |             |
| 2301493 Trf to UH System for Kualifiacial system assessment                   |            |            |            | (304,019)  |             |             |             |
| 2301502 Trf to UH System for Kualifiacial system assessment                   |            |            |            | (120,444)  |             |             |             |
| 2301515 Trf to UH System for Kualifiacial system assessment                   |            |            |            | (493,098)  |             |             |             |
| 2301516 Trf to UH System for Kualifiacial system assessment                   |            |            |            | (435,309)  |             |             |             |
| 2301485 Trf to UH System for UHCC Reserve                                     |            |            |            | (59,085)   |             |             |             |
| 2301486 Trf to UH System for UHCC Reserve                                     |            |            |            | (69,579)   |             |             |             |

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

|  |             |              |              |              |              |              |              |
|--|-------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 2301487 Trf to UH System for UHCC Reserve                            |             |              |              | (43,562)     |              |              |              |
| 2301493 Trf to UH System for UHCC Reserve                            |             |              |              | (4,129)      |              |              |              |
| 2301502 Trf to UH System for UHCC Reserve                            |             |              |              | (70,506)     |              |              |              |
| 2301515 Trf to UH System for UHCC Reserve                            |             |              |              | (116,795)    |              |              |              |
| 2301516 Trf to UH System for UHCC Reserve                            |             |              |              | (95,666)     |              |              |              |
| 2286922 Trf for debt service   |             |              |              | (1,312,490)  |              |              |              |
| 2221652 Trf to UH System for UH Foundation assessment                |             |              |              | (512,665)    |              |              |              |
| 2215392 Trf to UH System for eBuilders assessment                    |             |              |              | (51,385)     |              |              |              |
| 2265142 Trf to UH System for NeoGov assessment                       |             |              |              | (49,833)     |              |              |              |
| 2301485 Trf to UH System for Risk Mgmt assessment                    |             |              |              | (84,619)     |              |              |              |
| 2301486 Trf to UH System for Risk Mgmt assessment                    |             |              |              | (24,981)     |              |              |              |
| 2301487 Trf to UH System for Risk Mgmt assessment                    |             |              |              | (13,009)     |              |              |              |
| 2301493 Trf to UH System for Risk Mgmt assessment                    |             |              |              | (82,783)     |              |              |              |
| 2301502 Trf to UH System for Risk Mgmt assessment                    |             |              |              | (25,805)     |              |              |              |
| 2301515 Trf to UH System for Risk Mgmt assessment                    |             |              |              | (62,872)     |              |              |              |
| 2301516 Trf to UH System for Risk Mgmt assessment                    |             |              |              | (45,769)     |              |              |              |
| 2226792 Trf to Manoa for Twillio project                             |             |              |              | (1,000)      |              |              |              |
| 2230272 Trf for debt service   |             |              |              | (6,437)      |              |              |              |
| 2286922 Trf for debt service   |             |              |              | (542,845)    |              |              |              |
| 2224502 Trf for debt service   |             |              |              | (8,225)      |              |              |              |
| 2224502 Trf for debt service   |             |              |              | (1,980)      |              |              |              |
| 2224502 Trf for debt service   |             |              |              | (14,162)     |              |              |              |
| 2230272 Trf for debt service   |             |              |              | (46,027)     |              |              |              |
| 2224502 Trf for debt service   |             |              |              | (3,824)      |              |              |              |
| 2230272 Trf for debt service   |             |              |              | (12,427)     |              |              |              |
| 2301486 Trf to UH System for Presidents Emerging Leaders Prog        |             |              |              | (1,000)      |              |              |              |
| 2218872 Trf to UH System for Presidents Emerging Leaders Prog        |             |              |              | (2,000)      |              |              |              |
| 2232672 Trf to UH System for Presidents Emerging Leaders Prog        |             |              |              | (1,000)      |              |              |              |
| 2246482 Trf to UH System for Presidents Emerging Leaders Prog        |             |              |              | (1,000)      |              |              |              |
| 2218402 Trf to UH System for Presidents Emerging Leaders Prog        |             |              |              | (2,000)      |              |              |              |
| 2226672 Trf to UH System for Presidents Emerging Leaders Prog        |             |              |              | (3,000)      |              |              |              |
| 2221652 Trf to RUF for interest and Bond System expenses             |             |              |              | (3,000)      |              |              |              |
| 2300966 trf to UH System for centralization of financial aid project |             |              |              | (210,000)    |              |              |              |
| 2224502 Trf to RUF for interest and Bond System expenses             |             |              |              | (420)        |              |              |              |
| 2230272 Trf to RUF for interest and Bond System expenses             |             |              |              | (765)        |              |              |              |
| 2301485 Trf to Univ Bond Sys Repair & Replacement Reserve            |             |              |              | (140,496)    |              |              |              |
| Act 236 transfer to UH System  |             |              |              | (25,224,781) | (23,203,731) | (20,991,635) | (15,157,302) |
| Net Transfer Projection (excl Act 236)                               |             |              |              |              | (5,834,333)  | (5,834,333)  | (5,834,333)  |
| Net Total Transfers  | (6,725,364) | (25,379,642) | (10,124,458) | (7,326,281)  | (3,813,283)  | (3,622,237)  | (3,622,237)  |
| Ending Cash Balance  | 16,219,386  | 5,470,004    | 7,429,149    | 6,636,625    | 6,445,579    | 6,445,579    | 6,445,579    |
| Encumbrances   | 7,036,216   | 5,458,428    | 7,497,018    | 6,445,579    | 6,445,579    | 6,445,579    | 6,445,579    |

**Report on Non-General Fund Information**

for Submittal to the 2019 Legislature

|                           |           |        |          |         |   |   |   |
|---------------------------|-----------|--------|----------|---------|---|---|---|
| Unencumbered Cash Balance | 9,183,170 | 11,576 | (67,869) | 191,046 | 0 | 0 | 0 |
|---------------------------|-----------|--------|----------|---------|---|---|---|

Additional Information:

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

\* Community Colleges 304A-2153, HRS ended FY 2017 with a total Unencumbered Cash Balance of \$191,046

Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/29/18) and before the close of Fiscal Period 12.

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 2015    | FY 2016     | FY 2017     | FY 2018    | FY 2019     | FY 2020     | FY 2021     |
|  | (actual)   | (actual)    | (actual)    | (actual)   | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling  | 22,049,621 | 22,049,621  | 22,049,621  | 23,536,988 | 23,212,895  | 23,212,895  | 23,212,895  |
| Beginning Cash Balance   | 25,753,480 | 27,946,455  | 19,884,344  | 21,386,600 | 22,048,668  | 20,548,683  | 20,548,698  |
| Revenues   | 18,329,237 | 17,354,509  | 18,629,257  | 18,364,241 | 18,875,276  | 18,875,276  | 18,875,276  |
| Expenditures   | 17,104,334 | 15,544,706  | 15,995,088  | 16,946,451 | 19,752,686  | 18,252,686  | 18,252,686  |
| Transfers  |            |             |             |            |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number        |            |             |             |            |             |             |             |
| 2302357 Trf testing center revenue from TFSF to CCSF Testing Center                  |            |             |             | 20,981     |             |             |             |
| 2301803 Admin assessment transfer from Conf Ctr RF                                   |            |             |             | 540        |             |             |             |
| 2238122 Trf for debt service   |            |             |             | (590,349)  |             |             |             |
| 2261852 Distribution of royalties from UH System                                     |            |             |             | 6,429      |             |             |             |
| 2238122 Trf to RUF for Hawaiian Telcom cabling for Culinary Institute of the Pacific |            |             |             | (137,119)  |             |             |             |
| 2251932 Trf to Univ Bond Sys Repair & Replacement Reserve                            |            |             |             | (56,204)   |             |             |             |
| Net Transfer Projection  |            |             |             |            | (622,575)   | (622,575)   | (622,575)   |
| Net Total Transfers  | 968,072    | (9,871,914) | (1,131,913) | (755,722)  | (622,575)   | (622,575)   | (622,575)   |
| Ending Cash Balance  | 27,946,455 | 19,884,344  | 21,386,600  | 22,048,668 | 20,548,683  | 20,548,698  | 20,548,713  |
| Encumbrances   | 2,678,816  | 1,722,765   | 1,556,676   | 1,877,126  | 1,877,126   | 1,877,126   | 1,877,126   |
| Unencumbered Cash Balance  | 25,267,639 | 18,161,579  | 19,829,924  | 20,171,542 | 18,671,557  | 18,671,572  | 18,671,587  |

**Additional Information:**

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



**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

Change in revenue is due to decrease in interest charges incurred during the fiscal year. \$4,641 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 \$136,162 of the expenses are Hawaiian Telcom cabling charges for the Culinary Institute of the Pacific facility.

| Financial Data   |          |          |          |          |             |             |             |
|--|----------|----------|----------|----------|-------------|-------------|-------------|
|  | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|  | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling  | 184,559  | 184,559  | 184,559  | 184,559  | 42,543      | 42,543      | 42,543      |
| Beginning Cash Balance   | (66)     | 286      | 37,782   | 38,167   | 38,504      | 38,504      | 38,504      |
| Revenues   | (2,266)  | (1,369)  | (1,787)  | (164)    | 0           | 0           | 0           |
| Expenditures   | 3,309    | 76,390   | 69,829   | 140,803  | 36,426      | 36,426      | 36,426      |
| Transfers  |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number          |          |          |          |          |             |             |             |
| 2276702 Trf from TFSF for interest and Bond System expenses                            |          |          |          | 3,000    | 3,000       | 3,000       | 3,000       |
| 2271642 Trf from TFSF for interest and Bond System expenses                            |          |          |          | 420      | 450         | 450         | 450         |
| 2300437 Trf from CCSF for Hawaiian Telcom cabling for Culinary Institue of the Pacific |          |          |          | 137,119  | 32,226      | 32,226      | 32,226      |
| 2300471 Trf from TFSF for interest and Bond System expenses                            |          |          |          | 765      | 750         | 750         | 750         |
| Net Total Transfers  | 5,927    | 115,255  | 72,001   | 141,304  | 36,426      | 36,426      | 36,426      |
| Ending Cash Balance  | 286      | 37,782   | 38,167   | 38,504   | 38,504      | 38,504      | 38,504      |
| Encumbrances   | 0        | 37,352   | 37,352   | 37,352   | 37,352      | 37,352      | 37,352      |
| Unencumbered Cash Balance  | 286      | 430      | 815      | 1,152    | 1,152       | 1,152       | 1,152       |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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. The restaurant opportunity became available as a result of a renovation delay at the hotel and was operated from May 2017 to December 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 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 46,891   | 46,998   | 47,091   | 544,363  | 168,927     | 48,927      | 48,927      |
| Revenues  | 76       | 92       | 129,546  | 433,049  | 49,660      | 49,660      | 49,660      |
| Expenditures  | 0        | 0        | 232,274  | 808,485  | 169,660     | 49,660      | 49,660      |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          | 0        |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 31       | 1        | 600,000  | 0        | 0           | 0           | 0           |
| Ending Cash Balance   | 46,998   | 47,091   | 544,363  | 168,927  | 48,927      | 48,927      | 48,927      |
| Encumbrances  | 0        | 0        | 25,231   | 2,635    | 2,635       | 2,635       | 2,635       |
| Unencumbered Cash Balance   | 46,998   | 47,091   | 519,132  | 166,292  | 46,292      | 46,292      | 46,292      |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

Decrease in revenue of \$917,661 is due to ending of a large multiyear Community College Career Training (C3T) grant (\$368,127), adjustment for difference between overhead allocation and actual overhead collections for FY2013-FY2017 (\$129,630), new assessment for Risk Management due to increase in legal fees (\$116,100), and fluctuation in spending on extramural awards which generate overhead collections (\$303,804).

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. Expenditures declined in FY 2018 in response to the decrease in revenue. However the change in spending may not correspond exactly with the change in revenue as the timing of 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 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 2,275,314 | 2,275,314 | 2,275,314 | 2,718,307 | 2,718,307   | 2,718,307   | 2,718,307   |
| Beginning Cash Balance  | 1,262,414 | 2,440,709 | 2,930,088 | 2,549,967 | 2,071,782   | 1,471,782   | 1,471,782   |
| Revenues  | 2,855,548 | 2,699,622 | 2,251,493 | 1,333,831 | 1,871,932   | 1,334,058   | 1,334,058   |
| Expenditures  | 1,753,549 | 2,244,183 | 2,661,614 | 1,763,288 | 2,471,932   | 1,334,058   | 1,334,058   |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
| 3800855 Trf to UH System for EPSCORE project                                  |           |           |           | (50,000)  |             |             |             |
| 3385782 Trf from UH System for Hawai'i on the Hill project                    |           |           |           | 1,272     |             |             |             |
| Net Total Transfers   | 76,296    | 33,940    | 30,000    | (48,728)  | 0           | 0           | 0           |
| Ending Cash Balance   | 2,440,709 | 2,930,088 | 2,549,967 | 2,071,782 | 1,471,782   | 1,471,782   | 1,471,782   |
| Encumbrances  | 10,358    | 163,002   | 289,169   | 50,658    | 50,658      | 50,658      | 50,658      |
| Unencumbered Cash Balance   | 2,430,351 | 2,767,086 | 2,260,798 | 2,021,124 | 1,421,124   | 1,421,124   | 1,421,124   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 1,739,439 | 1,739,439 | 1,739,439 | 1,789,875 | 1,789,875   | 1,789,875   | 1,789,875   |
| Beginning Cash Balance  | 1,865,968 | 1,922,903 | 2,097,216 | 1,960,142 | 1,816,456   | 1,816,456   | 1,816,456   |
| Revenues  | 1,733,030 | 1,714,558 | 1,536,006 | 1,430,504 | 1,611,028   | 1,611,028   | 1,611,028   |
| Expenditures  | 1,676,095 | 1,540,245 | 1,673,080 | 1,574,190 | 1,611,028   | 1,611,028   | 1,611,028   |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
|   |           |           |           | 0         |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
| Net Total Transfers   | 0         | 0         | 0         | 0         | 0           | 0           | 0           |
| Ending Cash Balance   | 1,922,903 | 2,097,216 | 1,960,142 | 1,816,456 | 1,816,456   | 1,816,456   | 1,816,456   |
| Encumbrances  | 124,994   | 148,527   | 117,602   | 54,943    | 54,943      | 54,943      | 54,943      |
| Unencumbered Cash Balance   | 1,797,909 | 1,948,689 | 1,842,540 | 1,761,513 | 1,761,513   | 1,761,513   | 1,761,513   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

Increase in revenue and expenditures are the result of larger or higher number of conferences during FY 2018. 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.

| <b>Financial Data</b>   |          |           |          |          |             |             |             |
|---|----------|-----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016   | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 860,725  | 901,273   | 682,705  | 707,395  | 741,039     | 641,039     | 541,039     |
| Revenues  | 619,415  | 586,505   | 285,025  | 322,978  | 248,213     | 248,213     | 248,213     |
| Expenditures  | 578,867  | 600,461   | 275,467  | 288,794  | 348,213     | 348,213     | 248,213     |
| Transfers   |          |           |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |           |          |          |             |             |             |
| 3330802 Admin assessment trf to CCSF  |          |           |          | (540)    |             |             |             |
|   |          |           |          |          |             |             |             |
|   |          |           |          |          |             |             |             |
| Net Total Transfers   | 0        | (204,612) | 15,132   | (540)    | 0           | 0           | 0           |
| Ending Cash Balance   | 901,273  | 682,705   | 707,395  | 741,039  | 641,039     | 541,039     | 541,039     |
| Encumbrances  | 31,309   | 37,597    | 40,871   | 42,629   | 42,629      | 42,629      | 42,629      |
| Unencumbered Cash Balance   | 869,964  | 645,108   | 666,524  | 698,410  | 598,410     | 498,410     | 498,410     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-800  
 Name of Fund: Federal Work Study Program  
 Legal Authority: Federal Fund

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.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 425,956  | 366,615  | 384,964  | 333,515  | 391,334     | 391,334     | 391,334     |
| Expenditures  | 425,956  | 366,615  | 384,964  | 333,515  | 391,334     | 391,334     | 391,334     |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          | 0        |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| 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 2019 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:**

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)  | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 3,887,369 | 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  | 2,881,405 | 3,179,811 | 2,329,352 | 2,412,003 | 2,663,194   | 2,663,194   | 2,663,194   |
| Expenditures  | 2,881,405 | 3,179,811 | 2,329,352 | 2,412,003 | 2,663,194   | 2,663,194   | 2,663,194   |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
|   |           |           |           | 0         |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
| 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 2019 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 2018 cash balance deficiency due to mechanical failures and increased water charges

Revenue variance 10.4% attributed to increased facility rental and possible increase in fee's

Expenditure variance due to increased mechanical failures and utilities

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 170,818   | 173,761   | 83,087    | 291,054   | (38,187)    | (0)         | (0)         |
| Revenues  | 2,578,805 | 2,606,500 | 2,876,841 | 2,735,465 | 2,800,000   | 3,000,000   | 3,100,000   |
| Expenditures  | 2,575,862 | 2,697,174 | 2,668,874 | 3,064,706 | 3,000,000   | 3,000,000   | 3,100,000   |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
| 3400346   |           |           |           |           | 238,187     |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
| Net Total Transfers   | 0         | 0         | 0         | 0         | 238,187     | 0           | 0           |
| Ending Cash Balance   | 173,761   | 83,087    | 291,054   | (38,187)  | (0)         | (0)         | (0)         |
| Encumbrances  | 65,642    | 80,585    | 129,019   | 90,302    | 50,000      | 50,000      | 50,000      |
| Unencumbered Cash Balance   | 108,119   | 2,502     | 162,035   | (128,489) | (50,000)    | (50,000)    | (50,000)    |

**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 2019 Legislature

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

Contact Name: Bob Nagao  
 Phone: 956-4557  
 Fund type (MOF) W  
 Appropriation Acct. No. S-351-F (FYs 2015-2018)  
S-342-F (FY 2019 - )

**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 assumed operations of the Gift Shop January 2018 resulting in the revenue and expenditure variances

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 106,551  | 81,194   | 45,185   | 19,766   | 346,535     | 508,348     | 908,348     |
| Revenues  | 156      | 113      | 80       | 552,955  | 800,000     | 820,000     | 840,000     |
| Expenditures  | 25,512   | 36,123   | 25,498   | 226,186  | 400,000     | 420,000     | 440,000     |
| <b>Transfers</b>  |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
| 2214002   |          |          |          |          | (238,187)   |             |             |
| Net Total Transfers   | 0        | 0        | 0        | 0        | (238,187)   | 0           | 0           |
| Ending Cash Balance   | 81,194   | 45,185   | 19,766   | 346,535  | 508,348     | 908,348     | 1,308,348   |
| Encumbrances  | 68,367   | 38,071   | 11,368   | 17,607   |             |             |             |
| Unencumbered Cash Balance   | 12,828   | 7,114    | 8,399    | 328,928  | 508,348     | 908,348     | 1,308,348   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: Innovation and Commercialization Initiative SF  
 Legal Authority: 304A-1953, 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 innovation and commercialization initiative program. The fund was established to promote, sponsor, and participate in the transformation of the products of its research and instructional activities into viable economic enterprises, and may create, finance, and participate in organizations that contribute to the economic development and workforce diversification of the State using University research and personnel.

**Source of Revenues:**

Repayment of loans, investment earnings, venture agreements, royalties, premiums or fees charged by the University.

**Current Program Activities/Allowable Expenses:**

Expenditures related to the innovation and commercialization initiative programs.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| <b>Financial Data</b>   |          |          |          |           |             |             |             |
|---|----------|----------|----------|-----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          | 1,000,000 | 1,000,000   | 1,000,000   | 1,000,000   |
| Beginning Cash Balance  |          | 0        | 0        | 0         | 33          | 78,697      | 98,697      |
| Revenues  |          |          |          | (253,967) | 805,706     | 849,878     | 849,878     |
| Expenditures  |          |          |          | 0         | 797,164     | 900,000     | 900,000     |
| Transfers   |          |          |          |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |           |             |             |             |
|   |          |          |          |           |             |             |             |
|   |          |          |          |           |             |             |             |
| Net Total Transfers   | 0        | 0        | 0        | 254,000   | 70,123      | 70,123      | 70,123      |
| Ending Cash Balance   | 0        | 0        | 0        | 33        | 78,697      | 98,697      | 118,697     |
| Encumbrances  |          |          |          | 105,048   | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 0        | 0        | 0        | (105,015) | 78,697      | 98,697      | 118,697     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 revenues in FY 2015 through FY 2018 were due to settlements in the University's favor. FY 2015 revenues were augmented with insurance proceeds received from the fire settlement. Similarly, revenues in FY 2018 were augmented with 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. FY 2018 variance in expenditures was attributed to a reimbursement of legal fees from the prior year.

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 5,212,971 | 6,104,192 | 5,686,968 | 3,747,808 | 5,572,675   | 3,957,922   | 3,988,827   |
| Revenues  | 1,919,938 | 107,000   | 94,417    | 992,744   | 2,000       | 0           | 0           |
| Expenditures  | 1,862,027 | 2,459,968 | 3,962,897 | 1,090,127 | 3,539,003   | 1,893,701   | 1,809,060   |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
| *See below  |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
| Net Total Transfers   | 833,309   | 1,935,744 | 1,929,320 | 1,922,250 | 1,922,250   | 1,924,607   | 1,923,036   |
| Ending Cash Balance   | 6,104,192 | 5,686,968 | 3,747,808 | 5,572,675 | 3,957,922   | 3,988,827   | 4,102,803   |
| Encumbrances  | 1,646,866 | 1,171,075 | 1,081,654 | 1,492,053 | 1,248,261   | 1,273,989   | 1,338,101   |
| Unencumbered Cash Balance   | 4,457,326 | 4,515,894 | 2,666,154 | 4,080,622 | 2,709,661   | 2,714,838   | 2,764,702   |

**Additional Information:**

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

\*Transfers: \$1,922,250 transfer-in from the campuses for the annual Risk Management Special Fund assessment.

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 and FY 2018 due to interest income growth from higher interest rates, notably on new CD investments, and investments in government obligations that yield higher interest rates. 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.

| <b>Financial Data</b>   |            |             |             |             |             |             |             |
|---|------------|-------------|-------------|-------------|-------------|-------------|-------------|
|   | FY 2015    | FY 2016     | FY 2017     | FY 2018     | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)   | (actual)    | (actual)    | (actual)    | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 15,000,000 | 15,000,000  | 15,000,000  | 15,000,000  | 7,250,000   | 7,250,000   | 7,250,000   |
| Beginning Cash Balance  | 7,614,207  | 7,767,702   | 105,121,164 | 127,554,755 | 139,348,358 | 142,664,475 | 146,830,155 |
| Revenues  | 821,903    | 963,008     | 1,579,286   | 2,413,269   | 2,441,650   | 2,447,711   | 2,471,650   |
| Expenditures  | 9,255,888  | 6,846,379   | 7,756,078   | 10,353,099  | 12,688,344  | 10,775,204  | 10,616,385  |
| Transfers   |            |             |             |             |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |            |             |             |             |             |             |             |
| *See below  |            |             |             |             |             |             |             |
| Net Total Transfers   | 8,587,480  | 103,236,833 | 28,610,382  | 19,733,433  | 13,562,810  | 12,493,173  | 12,221,947  |
| Ending Cash Balance   | 7,767,702  | 105,121,164 | 127,554,755 | 139,348,358 | 142,664,475 | 146,830,155 | 150,907,367 |
| Encumbrances  | 3,747,594  | 3,955,710   | 6,663,645   | 4,496,432   | 3,415,766   | 3,400,000   | 3,400,000   |
| Unencumbered Cash Balance   | 4,020,108  | 101,165,454 | 120,891,111 | 134,851,926 | 139,248,709 | 143,430,155 | 147,507,367 |
|   |            | **          | **          | **          | **          | **          | **          |

**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, \$5,693,182.00 transfer-in for the Banner Assessment, \$23,488,782.71 transfer-in from UH programs; \$1,581,899.96 transfer-out for debt service; and \$10,866,631.83 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 2019 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:**

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

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 2,264,272 | 1,870,518 | 3,745,433 | 3,783,661 | 4,412,441   | 4,436,580   | 4,426,580   |
| Revenues  | 1,502,674 | 2,765,633 | 1,955,217 | 2,264,545 | 2,205,419   | 2,200,000   | 2,200,000   |
| Expenditures  | 1,896,428 | 1,464,844 | 1,949,701 | 1,650,644 | 2,181,280   | 2,210,000   | 2,210,000   |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
| Net Total Transfers   | 0         | 574,125   | 32,713    | 14,879    | 0           | 0           | 0           |
| Ending Cash Balance   | 1,870,518 | 3,745,433 | 3,783,661 | 4,412,441 | 4,436,580   | 4,426,580   | 4,416,580   |
| Encumbrances  | 222,123   | 673,564   | 405,789   | 480,848   | 300,000     | 300,000     | 300,000     |
| Unencumbered Cash Balance   | 1,648,396 | 3,071,869 | 3,377,872 | 3,931,593 | 4,136,580   | 4,126,580   | 4,116,580   |

**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 2019 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:**

| <b>Financial Data</b>   |          |          |           |           |             |             |             |
|---|----------|----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          | 2,200,000 | 2,200,000 | 1,000,000   | 1,000,000   | 1,000,000   |
| Beginning Cash Balance  |          | 0        | 0         | (56,991)  | (13,422)    | (9,524)     | (5,626)     |
| Revenues  |          |          | 735,087   | 899,407   | 924,000     | 924,000     | 924,000     |
| Expenditures  |          |          | 864,547   | 855,863   | 920,102     | 920,102     | 920,102     |
| Transfers   |          |          |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |           |           |             |             |             |
|   |          |          |           |           |             |             |             |
|   |          |          |           |           |             |             |             |
| Net Total Transfers   | 0        | 0        | 72,469    | 24        | 0           | 0           | 0           |
| Ending Cash Balance   | 0        | 0        | (56,991)  | (13,422)  | (9,524)     | (5,626)     | (1,728)     |
| Encumbrances  |          |          | 41,832    | 14,476    | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 0        | 0        | (98,823)  | (27,898)  | (9,524)     | (5,626)     | (1,728)     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 3,636,908 | 3,341,872 | 3,370,451 | 3,379,631 | 3,389,810   | 3,399,522   | 3,409,222   |
| Revenues  | 9,777     | 8,589     | 9,270     | 10,179    | 9,712       | 9,700       | 9,700       |
| Expenditures  | 3,304,813 | 2,980,011 | 3,000,090 | 3,000,000 | 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   | 3,341,872 | 3,370,451 | 3,379,631 | 3,389,810 | 3,399,522   | 3,409,222   | 3,418,922   |
| Encumbrances  | 0         | 0         | 0         | 0         | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 3,341,872 | 3,370,451 | 3,379,631 | 3,389,810 | 3,399,522   | 3,409,222   | 3,418,922   |

**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 2018 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 2019 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 rose in FY 2018 from Revenue Bond Series Issuance. Expenditures are decreasing beginning in FY 2018 due to a change in source of funds for payroll costs. FY 2018 transfer is from the reserve account to cover operating expense deficits.

| <b>Financial Data</b>   |            |            |            |            |             |             |             |
|---|------------|------------|------------|------------|-------------|-------------|-------------|
|   | FY 2015    | FY 2016    | FY 2017    | FY 2018    | FY 2019     | FY 2020     | FY 2021     |
|   | (actual)   | (actual)   | (actual)   | (actual)   | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 10,188,272 | 10,188,272 | 10,188,272 | 10,188,272 | 200,000     | 200,000     | 200,000     |
| Beginning Cash Balance  | 1,321,987  | 1,098,900  | 907,077    | 596,945    | 1,430,875   | 1,435,575   | 1,440,275   |
| Revenues  | 4,742      | 4,399      | 39,074     | 150,095    | 12,000      | 12,000      | 12,000      |
| Expenditures  | 227,829    | 410,516    | 312,272    | 111,398    | 7,300       | 7,300       | 7,300       |
| <b>Transfers</b>  |            |            |            |            |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |            |            |            |            |             |             |             |
|   |            |            |            |            |             |             |             |
|   |            |            |            |            |             |             |             |
| Net Total Transfers   | 0          | 214,294    | (36,933)   | 795,233    | 0           | 0           | 0           |
| Ending Cash Balance   | 1,098,900  | 907,077    | 596,945    | 1,430,875  | 1,435,575   | 1,440,275   | 1,444,975   |
| Encumbrances  | 94,074     | 109,678    | 28,745     | 70,389     | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 1,004,826  | 797,399    | 568,200    | 1,360,486  | 1,435,575   | 1,440,275   | 1,444,975   |

**Additional Information:**

|  |           |           |           |           |           |           |           |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Amount Req. by Bond Covenants                              | 1,476,957 | 1,479,263 | 1,479,263 | 1,479,263 | 1,479,263 | 1,479,263 | 1,479,263 |
|  |           |           |           |           |           |           |           |
| Amount from Bond Proceeds                                  |           | 214,294   |           | 138,122   |           |           |           |
|  |           |           |           |           |           |           |           |
| Amount Held in CODs, Escrow Accounts, or Other Investments |           |           |           |           |           |           |           |
|  |           |           |           |           |           |           |           |



**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 0        | (11)     | (0)      | (0)      | (2)         | (2)         | (2)         |
| Revenues  | (117)    | 110      | 5        | 48       | 0           | 0           | 0           |
| Expenditures  | 1,407    | 1,547    | 1,220    | 2,183    | 0           | 0           | 0           |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 1,512    | 1,448    | 1,214    | 2,133    | 0           | 0           | 0           |
| Ending Cash Balance   | (11)     | (0)      | (0)      | (2)      | (2)         | (2)         | (2)         |
| Encumbrances  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | (11)     | (0)      | (0)      | (2)      | (2)         | (2)         | (2)         |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: University Revenue Undertakings Fund (Sinclair Basement)  
 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 Sinclair Basement renovation.

**Source of Revenues:**

**Current Program Activities/Allowable Expenses:**

Transfers from Research and Training Revolving Fund. Expenditures related to the construction, operation, repair, and maintenance of the Sinclair Basement renovation, including bond agency fees.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          | 1,500    | 1,500       | 1,500       | 1,500       |
| Beginning Cash Balance  |          | 0        | 0        | 0        | 0           | 0           | 0           |
| Revenues  |          |          |          | 0        | 0           | 0           | 0           |
| Expenditures  |          |          |          | 309      | 400         | 400         | 400         |
| Transfers   |          |          |          |          |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
|   |          |          |          |          |             |             |             |
| Net Total Transfers   | 0        | 0        | 0        | 309      | 400         | 400         | 400         |
| 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 2019 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.

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 201,710  | 175,735  | 152,679  | 118,751  | 219,317     | 269,077     | 318,837     |
| Revenues  | 0        | 0        | 20,000   | 103,000  | 100,000     | 100,000     | 100,000     |
| Expenditures  | 25,975   | 23,056   | 53,928   | 2,435    | 50,240      | 50,240      | 50,240      |
| 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   | 175,735  | 152,679  | 118,751  | 219,317  | 269,077     | 318,837     | 368,597     |
| Encumbrances  | 0        | 0        | 0        | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 175,735  | 152,679  | 118,751  | 219,317  | 269,077     | 318,837     | 368,597     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: UH Green Special Fund  
 Legal Authority: 304A-2181, 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 support energy efficiency, renewable energy, and sustainability projects and services.

**Source of Revenues:**

Savings realized by the University from energy conservation measures; investment earnings, gifts, donations, or other income received by the University; any rebates, grants, or incentives associated with energy conservation measures; capital appropriations for energy conservation measures; until June 30, 2020, funds from any special or revolving fund established to fund energy conservation measures projects at the University; and proceeds from University revenue bonds.

**Current Program Activities/Allowable Expenses:**

To support energy efficiency, renewable energy, and sustainability projects and services including personnel, equipment costs, project costs, and other expenses, as well as planning, design, and implementation of sustainability projects for the benefit of the University.

**Purpose of Proposed Ceiling Adjustment (if applicable):**

**Variances:**

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   |          |          |          | 250,000  | 250,000     | 250,000     | 250,000     |
| Beginning Cash Balance  |          | 0        | 0        | 0        | 5,936       | 5,936       | 5,936       |
| Revenues  |          |          |          | 47,250   | 0           | 0           | 0           |
| Expenditures  |          |          |          | 41,314   | 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        | 5,936    | 5,936       | 5,936       | 5,936       |
| Encumbrances  |          |          |          | 0        | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 0        | 0        | 0        | 5,936    | 5,936       | 5,936       | 5,936       |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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.

| <b>Financial Data</b>   |           |           |           |           |             |             |             |
|---|-----------|-----------|-----------|-----------|-------------|-------------|-------------|
|   | FY 2015   | FY 2016   | FY 2017   | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 1,952,122 | 2,065,916 | 2,252,109 | 2,478,168 | 2,555,128   | 2,532,696   | 2,534,704   |
| Revenues  | 707,474   | 1,185,800 | 1,056,400 | 834,232   | 923,635     | 976,385     | 994,235     |
| Expenditures  | 761,279   | 703,495   | 748,984   | 591,829   | 770,924     | 864,692     | 882,542     |
| Transfers   |           |           |           |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
|   |           |           |           |           |             |             |             |
| Net Total Transfers   | 167,599   | (296,112) | (81,356)  | (165,443) | (175,143)   | (109,685)   | (108,656)   |
| Ending Cash Balance   | 2,065,916 | 2,252,109 | 2,478,168 | 2,555,128 | 2,532,696   | 2,534,704   | 2,537,741   |
| Encumbrances  | 313,007   | 243,530   | 314,005   | 199,388   | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 1,752,909 | 2,008,579 | 2,164,164 | 2,355,741 | 2,532,696   | 2,534,704   | 2,537,741   |

**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 2019 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.

| <b>Financial Data</b>   |             |             |            |            |             |             |             |
|---|-------------|-------------|------------|------------|-------------|-------------|-------------|
|   | FY 2015     | FY 2016     | FY 2017    | FY 2018    | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | (597,145)   | 553,759     | (800,941)  | 2,980,540  | 6,586,719   | 6,414,085   | 6,363,692   |
| Revenues  | 13,051,406  | 13,151,409  | 19,582,662 | 20,489,642 | 17,231,400  | 17,500,000  | 17,500,000  |
| Expenditures  | 11,758,665  | 14,538,476  | 15,419,802 | 15,955,218 | 14,705,231  | 12,894,131  | 12,921,696  |
| Transfers   |             |             |            |            |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |             |             |            |            |             |             |             |
|   |             |             |            |            |             |             |             |
|   |             |             |            |            |             |             |             |
| Net Total Transfers   | (141,837)   | 32,367      | (381,379)  | (928,245)  | (2,698,803) | (4,656,262) | (4,647,250) |
| Ending Cash Balance   | 553,759     | (800,941)   | 2,980,540  | 6,586,719  | 6,414,085   | 6,363,692   | 6,294,746   |
| Encumbrances  | 1,560,030   | 2,231,007   | 1,591,682  | 1,471,890  | 760,400     | 500,000     | 500,000     |
| Unencumbered Cash Balance   | (1,006,271) | (3,031,948) | 1,388,858  | 5,114,829  | 5,653,685   | 5,863,692   | 5,794,746   |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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 2015 and FY 2016 are derived from interest income, which fluctuate based on interest rates and balances. Revenue and transfer variances in FY 2017 and FY 2018 were due to an account that rightfully should have been reported under UOH-100. Account to be closed in FY 2019.

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

| <b>Financial Data</b>   |          |          |          |           |             |             |             |
|---|----------|----------|----------|-----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (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  | 414,387  | 443,566  | 503,332  | 675,309   | 701,792     | 722,578     | 742,165     |
| Revenues  | 628      | 838      | 111,362  | (104,731) | 4,160       | 4,160       | 4,160       |
| Expenditures  | 190,450  | 171,172  | 103,500  | 164,871   | 225,674     | 226,873     | 226,873     |
| Transfers   |          |          |          |           |             |             |             |
| List each net transfer in/out/ or projection in/out; list each account number |          |          |          |           |             |             |             |
|   |          |          |          |           |             |             |             |
|   |          |          |          |           |             |             |             |
| Net Total Transfers   | 219,000  | 230,100  | 164,116  | 296,084   | 242,300     | 242,300     | 254,000     |
| Ending Cash Balance   | 443,566  | 503,332  | 675,309  | 701,792   | 722,578     | 742,165     | 773,452     |
| Encumbrances  | 0        | 0        | 0        | 0         | 0           | 0           | 0           |
| Unencumbered Cash Balance   | 443,566  | 503,332  | 675,309  | 701,792   | 722,578     | 742,165     | 773,452     |

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

| <b>Financial Data</b>   |          |          |          |          |             |             |             |
|---|----------|----------|----------|----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018  | FY 2019     | FY 2020     | FY 2021     |
|   | (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<br>Accounts, or Other Investments |  |  |  |  |  |  |  |
|   |  |  |  |  |  |  |  |



**Report on Non-General Fund Information**  
for Submittal to the 2019 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:**

| <b>Financial Data</b>   |          |          |          |           |             |             |             |
|---|----------|----------|----------|-----------|-------------|-------------|-------------|
|   | FY 2015  | FY 2016  | FY 2017  | FY 2018   | FY 2019     | FY 2020     | FY 2021     |
|   | (actual) | (actual) | (actual) | (actual)  | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling   | 909,175  | 950,311  | 957,327  | 1,094,875 | 1,094,875   | 1,094,875   | 1,094,875   |
| Beginning Cash Balance  | 0        | 0        | 0        | 0         | 0           | 0           | 0           |
| Revenues  | 285,409  | 265,802  | 192,984  | 186,631   | 384,999     | 384,999     | 384,999     |
| Expenditures  | 285,409  | 265,802  | 192,984  | 186,631   | 384,999     | 384,999     | 384,999     |
| 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 |  |  |  |  |  |  |  |