

Report on Non-General Fund Information
for Submittal to the 2020 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:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	13,440,267	13,682,827	9,826,168	8,043,591	9,540,705	9,096,705	8,652,705
Revenues	79,042,658	88,199,920	88,621,811	91,820,764	86,920,000	86,920,000	86,920,000
Expenditures	79,738,362	92,620,350	91,190,152	90,577,681	88,000,000	88,000,000	88,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	938,265	564,512	785,765	254,030	636,000	636,000	636,000
Ending Cash Balance	13,682,827	9,826,909	8,043,591	9,540,705	9,096,705	8,652,705	8,208,705
Encumbrances	11,043,898	9,422,386	7,819,460	8,100,354	8,100,000	8,100,000	8,100,000
Unencumbered Cash Balance	2,638,929	404,523	224,131	1,440,351	996,705	552,705	108,705

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,026,395	1,028,554	1,031,484	1,038,751	1,053,014	1,059,714	1,066,414
Revenues	2,159	2,930	7,267	14,263	6,700	6,700	6,700
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	1,028,554	1,031,484	1,038,751	1,053,014	1,059,714	1,066,414	1,073,114
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1,028,554	1,031,484	1,038,751	1,053,014	1,059,714	1,066,414	1,073,114

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,653,139	1,625,644	1,720,392	1,431,989	1,112,175	977,175	842,175
Revenues	609,931	485,794	107,781	520,295	431,000	431,000	431,000
Expenditures	637,426	391,046	396,184	840,108	566,000	566,000	566,000
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	1,625,644	1,720,392	1,431,989	1,112,175	977,175	842,175	707,175
Encumbrances	3,827	1,522	6,018	1,178	3,000	3,000	3,000
Unencumbered Cash Balance	1,621,817	1,718,870	1,425,971	1,110,997	974,175	839,175	704,175

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	4,117,512	4,234,189	3,492,528	5,091,207	6,990,156	7,710,156	8,430,156
Revenues	5,798,748	5,962,444	7,152,785	7,750,115	6,670,000	6,670,000	6,670,000
Expenditures	5,682,071	6,704,106	5,554,105	5,851,166	5,950,000	5,950,000	5,950,000
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	4,234,189	3,492,528	5,091,207	6,990,156	7,710,156	8,430,156	9,150,156
Encumbrances	1,591,599	1,349,112	2,036,421	3,583,892	2,140,000	2,140,000	2,140,000
Unencumbered Cash Balance	2,642,590	2,143,415	3,054,786	3,406,263	5,570,156	6,290,156	7,010,156

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	4,707,114	4,305,621	4,216,499	4,188,114	1,734,039	1,120,792	1,001,281
Revenues	8,530	10,836	26,518	811,648	0	0	0
Expenditures	410,024	99,957	54,904	3,265,723	613,247	119,511	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	4,305,621	4,216,499	4,188,114	1,734,039	1,120,792	1,001,281	1,001,281
Encumbrances	221,202	284,091	3,735,786	566,007	119,511	0	0
Unencumbered Cash Balance	4,084,419	3,932,408	452,328	1,168,032	1,001,281	1,001,281	1,001,281

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	636,455	(2,390)	(2,397)	(2,413)	(2,447)	0	0
Revenues	(5)	(7)	(17)	(33)	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	(638,840)	0	0	0	2,447	0	0
Ending Cash Balance	(2,390)	(2,397)	(2,413)	(2,447)	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(2,390)	(2,397)	(2,413)	(2,447)	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 2020 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:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	1,196,003	1,601,723	1,898,592	1,870,330	1,740,330	1,610,330
Revenues	1,098,919	1,086,152	998,260	1,191,410	1,090,000	1,090,000	1,090,000
Expenditures	506,688	667,426	701,390	1,219,672	1,220,000	1,220,000	1,220,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	603,772	(13,007)	(1)	0	0	0	0
Ending Cash Balance	1,196,003	1,601,723	1,898,592	1,870,330	1,740,330	1,610,330	1,480,330
Encumbrances	0	0	0	4,383	0	0	0
Unencumbered Cash Balance	1,196,003	1,601,723	1,898,592	1,865,946	1,740,330	1,610,330	1,480,330

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	316,557	3,684,208	6,918,224	9,535,282	10,285,366
Revenues		6,228,579	6,187,887	5,974,383	6,130,000	6,130,000	6,130,000
Expenditures		5,912,022	2,820,235	2,740,368	3,512,942	5,379,916	5,343,329
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	316,557	3,684,208	6,918,224	9,535,282	10,285,366	11,072,037
Encumbrances		0	0	0	0	0	0
Unencumbered Cash Balance	0	316,557	3,684,208	6,918,224	9,535,282	10,285,366	11,072,037

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	253,432	(2,040)	(641,883)	(486,811)	(333,099)	(172,099)	(11,099)
Revenues	178,722	155,422	155,595	153,712	161,000	161,000	161,000
Expenditures	434,194	795,265	523	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	(2,040)	(641,883)	(486,811)	(333,099)	(172,099)	(11,099)	149,901
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(2,040)	(641,883)	(486,811)	(333,099)	(172,099)	(11,099)	149,901

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,495,352	1,494,789	1,617,033	1,632,198	1,705,354	1,758,354	1,811,354
Revenues	488,690	528,568	478,719	498,505	499,000	499,000	499,000
Expenditures	532,649	434,041	474,159	435,591	469,000	469,000	469,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	43,396	27,717	10,605	10,243	23,000	23,000	23,000
Ending Cash Balance	1,494,789	1,617,033	1,632,198	1,705,354	1,758,354	1,811,354	1,864,354
Encumbrances	997	4,413	1,714	422	1,900	1,900	1,900
Unencumbered Cash Balance	1,493,792	1,612,619	1,630,483	1,704,932	1,756,454	1,809,454	1,862,454

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	71,477,607	70,606,434	70,282,057	74,638,998	78,308,647	80,018,647	81,728,647
Revenues	2,233,072	2,160,013	6,430,881	6,534,327	4,340,000	4,340,000	4,340,000
Expenditures	3,104,245	2,484,390	2,073,940	2,864,678	2,630,000	2,630,000	2,630,000
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	70,606,434	70,282,057	74,638,998	78,308,647	80,018,647	81,728,647	83,438,647
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	70,606,434	70,282,057	74,638,998	78,308,647	80,018,647	81,728,647	83,438,647

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	300,251	301,384	302,742	304,875	309,565	311,940	314,315
Revenues	633	859	2,133	4,190	2,000	2,000	2,000
Expenditures	(500)	(500)	0	(500)	(375)	(375)	(375)
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	301,384	302,742	304,875	309,565	311,940	314,315	316,690
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	301,384	302,742	304,875	309,565	311,940	314,315	316,690

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2,763,762	5,569,481	5,598,276	5,587,769	2,747,955	2,747,955	2,747,955
Revenues	3,679,062	422,860	8,389,909	21,420,682	8,480,000	8,480,000	8,480,000
Expenditures	873,343	394,065	8,400,416	24,260,496	8,480,000	8,480,000	8,480,000
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	5,569,481	5,598,276	5,587,769	2,747,955	2,747,955	2,747,955	2,747,955
Encumbrances	379,777	432,659	493,994	493,345	450,000	450,000	450,000
Unencumbered Cash Balance	5,189,704	5,165,618	5,093,775	2,254,610	2,297,955	2,297,955	2,297,955

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 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 Fund type (MOF) N
 Appropriation Acct. No. S 202 F

Intended Purpose:

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

Source of Revenues:

U.S. Department of Education

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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 2020 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: Sandy French
 Phone: 956-5495

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

Intended Purpose:

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Variance due to (1) federal fiscal year does not coincide with state fiscal year, therefore, there is an overlap of 2 federal fiscal years per state fiscal year and (2) due to congressional budget problems, funding allocation received late. The delay in allocation subsequently postponed project awards and resulted in increased spending toward end of state fiscal year.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **							
Beginning Cash Balance ***	(16,741)	(41,663)	(144,628)	(247,593)	(350,558)	(453,523)	(556,488)
Revenues	483,043	433,167	433,167	433,167	433,167	433,167	433,167
Expenditures	507,965	536,132	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	(41,663)	(144,628)	(247,593)	(350,558)	(453,523)	(556,488)	(659,453)
Encumbrances	0	0	0				
Unencumbered Cash Balance	(41,663)	(144,628)	(247,593)	(350,558)	(453,523)	(556,488)	(659,453)

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 2020 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: Sandy French
 Phone: 956-5495

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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **							
Beginning Cash Balance ***	(11,887)	(21,650)	(352,815)	(683,980)	(1,015,145)	(1,346,310)	(1,677,475)
Revenues	1,141,569	914,241	914,241	914,241	914,241	914,241	914,241
Expenditures	1,151,332	1,245,406	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	(21,650)	(352,815)	(683,980)	(1,015,145)	(1,346,310)	(1,677,475)	(2,008,640)
Encumbrances	0	0	0				
Unencumbered Cash Balance	(21,650)	(352,815)	(683,980)	(1,015,145)	(1,346,310)	(1,677,475)	(2,008,640)

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 2020 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: Sandy French
 Phone: 956-5495

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:

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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **							
Beginning Cash Balance ***	(2,628)	(643)	(13,680)	(26,717)	(39,754)	(52,791)	(65,828)
Revenues	267,027	284,614	284,614	284,614	284,614	284,614	284,614
Expenditures	265,042	297,651	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	(643)	(13,680)	(26,717)	(39,754)	(52,791)	(65,828)	(78,865)
Encumbrances	0	0	0				
Unencumbered Cash Balance	(643)	(13,680)	(26,717)	(39,754)	(52,791)	(65,828)	(78,865)

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 2020 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: Sandy French
 Phone: 956-5495

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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **							
Beginning Cash Balance ***	0	0	0	0	0	0	0
Revenues	10,147	11,334	11,334	11,334	11,334	11,334	11,334
Expenditures	10,147	11,334	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 2020 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: Sandy French
 Phone: 956-5495

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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **							
Beginning Cash Balance ***	(12,563)	(212,276)	(522,581)	(832,886)	(1,143,191)	(1,453,496)	(1,763,801)
Revenues	1,218,925	1,364,748	1,364,748	1,364,748	1,364,748	1,364,748	1,364,748
Expenditures	1,418,638	1,675,053	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	(212,276)	(522,581)	(832,886)	(1,143,191)	(1,453,496)	(1,763,801)	(2,074,106)
Encumbrances	0	0	0				
Unencumbered Cash Balance	(212,276)	(522,581)	(832,886)	(1,143,191)	(1,453,496)	(1,763,801)	(2,074,106)

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 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495

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

Intended Purpose:

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **							
Beginning Cash Balance ***	0	0	0	0	0	0	0
Revenues	3,900	0	0	0			
Expenditures	3,900	0	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	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							

***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 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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:

Less students accepted the loan from the previous year.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	550,000	600,000	625,000	625,000	625,000	625,000	625,000
Beginning Cash Balance	634,701	648,699	1,259,421	1,015,403	1,011,576	990,576	956,156
Revenues	680,159	668,948	623,188	653,285	650,000	650,000	650,000
Expenditures	666,160	379,878	867,205	657,113	671,000	684,420	698,108
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	321,651	0	0	0	0	0
Ending Cash Balance	648,699	1,259,421	1,015,403	1,011,576	990,576	956,156	908,048
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	648,699	1,259,421	1,015,403	1,011,576	990,576	956,156	908,048

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495

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

Intended Purpose:

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	36,718	18,167	(269,395)	(320,094)	(220,094)
Revenues		60,500	408,314	788,370	800,000	800,000	800,000
Expenditures		23,782	479,346	1,075,932	850,699	700,000	700,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	52,482	0	0	0	0
Ending Cash Balance	0	36,718	18,167	(269,395)	(320,094)	(220,094)	(120,094)
Encumbrances		0	1,364	150,699	0	0	0
Unencumbered Cash Balance	0	36,718	16,803	(420,094)	(320,094)	(220,094)	(120,094)

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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):

Variations:

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.

Increase in revenues in 2019 due to the football and MVB team performing better in FY 2019 causing increased sales. Decrease in expenses due to having no operating expenses in FY 2019.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(373,034)	(441,674)	(88,106)	(1,860)	126,779	256,479	386,179
Revenues	1,168,770	1,173,925	102,116	128,924	130,000	130,000	130,000
Expenditures	1,237,410	820,356	15,870	285	300	300	300
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	(441,674)	(88,106)	(1,860)	126,779	256,479	386,179	515,879
Encumbrances	38,125	2,278	1,142	0	0	0	0
Unencumbered Cash Balance	(479,799)	(90,383)	(3,001)	126,779	256,479	386,179	515,879

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495

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 Rainbowtique, operations.

FY18 to FY19 increase in revenues and expenses were due to the backlog of FY18 conferences that were not closed out until FY19.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	(1,024,902)	(1,226,251)	(1,289,180)	(902,099)	(606,769)	(217,720)	155,208
Revenues	689,468	495,075	1,160,805	1,563,987	1,195,107	1,195,107	1,195,107
Expenditures	874,817	412,238	773,724	1,268,658	806,058	822,179	838,623
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(16,000)	(145,767)	0	0	0	0	0
Ending Cash Balance	(1,226,251)	(1,289,180)	(902,099)	(606,769)	(217,720)	155,208	511,692
Encumbrances	39,058	(8,884)	5,877	237,568	100,000	50,000	50,000
Unencumbered Cash Balance	(1,265,309)	(1,280,296)	(907,975)	(844,337)	(317,720)	105,208	461,692

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495

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

Intended Purpose:

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

Source of Revenues:

Manoa revenue derived from patents and licenses royalties arranged through OTTED

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	81,073	84,100	113,385	105,762	106,262	106,262	106,262
Revenues	158	0	0	1,357	0	0	0
Expenditures	35,275	30,017	7,623	857	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	38,143	59,303	0	0	0	0	0
Ending Cash Balance	84,100	113,385	105,762	106,262	106,262	106,262	106,262
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	84,100	113,385	105,762	106,262	106,262	106,262	106,262

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495

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

Intended Purpose:

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

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			8,200,000	8,200,000	8,200,000	8,200,000	8,200,000
Beginning Cash Balance	0	0	0	6,667,408	4,678,430	2,628,430	2,628,430
Revenues			10,621,570	11,117,162	9,700,000	9,700,000	9,700,000
Expenditures			10,445,934	10,429,129	11,750,000	9,700,000	9,894,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	6,491,772	(2,677,011)	0	0	0
Ending Cash Balance	0	0	6,667,408	4,678,430	2,628,430	2,628,430	2,434,430
Encumbrances	0	0	160,982	461,960	170,000	170,000	170,000
Unencumbered Cash Balance	0	0	6,506,426	4,216,470	2,458,430	2,458,430	2,264,430

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495

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:

Memorandum of Agreement with authorized Campus Cash vendors, interest income, and purchase of guest ID

Current Program Activities/Allowable Expenses:

Monthly reimbursement to authorized Campus Cash vendors in accordance with Memorandum of Agreements and copier/computer lab sales recorded at Hamilton & Sinclair libraries and more vendors in the future. 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.

FY 2019 revenue increase is due to Campus Cash is growing its customer base.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	19,255	29,043	39,965	41,915	43,834
Revenues		7,972	292	1,048	3,500	3,500	3,500
Expenditures		(11,284)	(9,496)	(9,874)	1,550	1,581	1,613
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	19,255	29,043	39,965	41,915	43,834	45,721
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	19,255	29,043	39,965	41,915	43,834	45,721

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	3,063,771	2,413,123	2,015,043	1,519,828	1,148,547	927,358	972,131
Revenues	4,490,924	4,305,674	4,289,259	4,125,559	4,200,000	4,250,000	4,250,000
Expenditures	5,141,571	4,703,754	4,784,474	4,496,839	4,421,189	4,205,227	4,152,331
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	2,413,123	2,015,043	1,519,828	1,148,547	927,358	972,131	1,069,800
Encumbrances	1,343,490	1,342,272	1,342,591	633,165	600,000	600,000	600,000
Unencumbered Cash Balance	1,069,633	672,770	177,237	515,382	327,358	372,131	469,800

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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.

Revenue variance in FY2019 is due to not receiving all of FY2019's revenue in that year; was received in FY2020 instead.

Transfers:

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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	19,135,420	19,076,332	23,288,067	24,564,834	16,758,229	15,146,790	13,705,939
Revenues	30,889,197	32,313,813	29,904,940	23,655,874	30,000,000	30,300,000	30,603,000
Expenditures	28,401,958	26,177,302	26,790,839	29,662,544	29,810,857	29,959,911	30,109,711
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Biomed bond payment projections					(1,374,645)	(1,355,926)	(1,356,130)
Sinclair bond payment projections					(425,937)	(425,013)	(422,404)
Net Total Transfers	(2,546,328)	(1,924,775)	(1,837,335)	(1,799,935)	(1,800,582)	(1,780,940)	(1,778,534)
Ending Cash Balance	19,076,332	23,288,067	24,564,834	16,758,229	15,146,790	13,705,939	12,420,694
Encumbrances	1,561,220	3,337,213	1,805,293	2,474,672	0	0	0
Unencumbered Cash Balance	17,515,112	19,950,854	22,759,541	14,283,557	15,146,790	13,705,939	12,420,694

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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)

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	4,699,528	5,911,499	7,232,494	7,862,682	8,452,254	6,357,828	3,888,058
Revenues	4,696,454	5,098,880	4,996,484	4,967,444	4,904,000	4,904,000	4,904,000
Expenditures	3,484,484	3,777,885	4,366,296	4,377,872	6,998,426	7,373,770	5,285,024
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	5,911,499	7,232,494	7,862,682	8,452,254	6,357,828	3,888,058	3,507,034
Encumbrances	75,064	24,045	3,158	228,074	2,200,000	50,000	50,000
Unencumbered Cash Balance	5,836,435	7,208,449	7,859,524	8,224,180	4,157,828	3,838,058	3,457,034

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	292,967	326,140	280,689	214,534	148,613	105,631	92,539
Revenues	363,377	334,468	321,040	307,351	337,500	375,000	375,000
Expenditures	330,205	379,918	387,195	373,271	380,482	388,092	395,853
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	326,140	280,689	214,534	148,613	105,631	92,539	71,686
Encumbrances	6,712	168	9,350	10,167	0	0	0
Unencumbered Cash Balance	319,428	280,521	205,184	138,446	105,631	92,539	71,686

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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.

In FY 2019, ASUH requested \$300,000 from the Stadium Endowment fund vs. \$350,000 in FY 2018. For expenditures, lower number and \$ amount of RIO awards processed and approved

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	436,187	436,187	436,187	436,187	436,187	436,187	
Beginning Cash Balance	17,895	71,548	37,022	100,563	162,239	166,200	162,436
Revenues	431,277	352,789	449,971	402,059	393,230	393,230	393,230
Expenditures	372,624	384,316	377,280	337,383	386,269	393,994	401,874
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(5,000)	(3,000)	(9,150)	(3,000)	(3,000)	(3,000)	(3,000)
Ending Cash Balance	71,548	37,022	100,563	162,239	166,200	162,436	150,792
Encumbrances	12,633	27,366	9,434	7,114	10,000	10,000	10,000
Unencumbered Cash Balance	58,916	9,656	91,129	155,125	156,200	152,436	140,792

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495

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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	122,043	90,316	90,241	101,935	105,179	120,641	133,876
Revenues	111,727	112,991	119,637	116,497	126,800	126,800	126,800
Expenditures	143,454	113,066	107,943	114,502	111,338	113,565	115,836
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	1,250	0	0	0
Ending Cash Balance	90,316	90,241	101,935	105,179	120,641	133,876	144,840
Encumbrances	0	0	0	863	0	0	0
Unencumbered Cash Balance	90,316	90,241	101,935	104,316	120,641	133,876	144,840

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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 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.

FY 2019, BOP is controlling expenditures on stipends, printing, and advertising to bring back profit.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	314,793	297,544	209,471	155,359	211,200	266,190	311,725
Revenues	603,340	513,919	504,515	515,454	527,742	527,742	527,742
Expenditures	620,589	601,993	558,627	459,612	472,752	482,207	491,851
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	297,544	209,471	155,359	211,200	266,190	311,725	347,616
Encumbrances	90,113	48,007	53,393	60,730	0	0	0
Unencumbered Cash Balance	207,431	161,464	101,966	150,470	266,190	311,725	347,616

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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:

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.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	709,612	611,162	461,245	383,825	340,984	453,825	555,570
Revenues	560,198	524,791	495,229	504,078	670,160	670,160	670,160
Expenditures	658,649	674,708	572,648	539,420	554,819	565,915	577,234
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	(7,500)	(2,500)	(2,500)	(2,500)
Ending Cash Balance	611,162	461,245	383,825	340,984	453,825	555,570	645,996
Encumbrances	33,678	1,981	1,382	863	1,300	1,300	1,300
Unencumbered Cash Balance	577,485	459,264	382,443	340,121	452,525	554,270	644,696

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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 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.

In FY 2019, New Student Orientation continued to not charge students/parents for their programs; most expenditures were for student employees and meals served during orientation. Starting Spring 2019, the reduced expenditure is due to New Student Orientation no longer hosted by SLD

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	482,131	483,294	451,450	305,166	205,450	177,880	149,474
Revenues	240,090	192,371	130,143	(51,787)	2,500	2,500	2,500
Expenditures	243,156	228,445	158,825	56,875	41,800	42,636	43,489
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	4,230	4,230	(117,602)	8,946	11,730	11,730	11,730
Ending Cash Balance	483,294	451,450	305,166	205,450	177,880	149,474	120,215
Encumbrances	27,140	13,699	16,617	0	15,000	15,000	15,000
Unencumbered Cash Balance	456,154	437,750	288,548	205,450	162,880	134,474	105,215

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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 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.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	8,200,000	8,200,000					
Beginning Cash Balance	5,316,007	7,372,094	7,363,074	0	0	0	0
Revenues	10,126,210	10,226,776	28,817	0	0	0	0
Expenditures	8,070,123	10,235,795	900,094	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(6,491,797)	0	0	0	0
Ending Cash Balance	7,372,094	7,363,074	0	0	0	0	0
Encumbrances	1,695,261	906,451	0	0	0	0	0
Unencumbered Cash Balance	5,676,833	6,456,623	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 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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:

FY 2019, Lower number and \$ amount awarded in stipends and GSO awards, food (for GSO events) and student employee expense.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	67,280	86,479	92,289	97,820	121,777	138,710	153,982
Revenues	106,629	101,633	97,689	98,319	100,000	100,000	100,000
Expenditures	87,430	95,823	92,157	74,361	83,067	84,728	86,423
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	86,479	92,289	97,820	121,777	138,710	153,982	167,559
Encumbrances	450	925	1,952	1,815	1,000	1,000	1,000
Unencumbered Cash Balance	86,029	91,364	95,868	119,962	137,710	152,982	166,559

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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 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.

In FY 2019, reduction of revenue and expenditure is due to SAFC disbandment.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	58,735	137,317	216,495	233,988	15	15	15
Revenues	133,213	128,103	51,639	15	0	0	0
Expenditures	28,381	48,925	34,145	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(26,250)	0	0	(233,988)	0	0	0
Ending Cash Balance	137,317	216,495	233,988	15	15	15	15
Encumbrances	2,100	2,426	0	0	0	0	0
Unencumbered Cash Balance	135,217	214,069	233,988	15	15	15	15

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495

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:

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

FY 2019, lower number and \$ amount of RIO awards processed and approved

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	484,628	336,255	233,644	147,366	226,607	314,874	396,921
Revenues	404,825	394,990	395,474	400,377	405,500	405,500	405,500
Expenditures	551,969	496,372	480,522	314,905	311,003	317,223	323,568
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1,230)	(1,230)	(1,230)	(6,230)	(6,230)	(6,230)	(6,230)
Ending Cash Balance	336,255	233,644	147,366	226,607	314,874	396,921	472,623
Encumbrances	22,189	17,494	17,407	9,451	17,000	17,000	17,000
Unencumbered Cash Balance	314,066	216,150	129,959	217,155	297,874	379,921	455,623

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495

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:

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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	360,324	324,430	307,859	319,343	331,458	331,458	331,458
Revenues	1,416,421	1,634,209	1,588,264	1,627,290	1,620,000	1,620,000	1,620,000
Expenditures	1,452,315	1,650,780	1,576,780	1,615,175	1,620,000	1,620,000	1,620,000
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	324,430	307,859	319,343	331,458	331,458	331,458	331,458
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	324,430	307,859	319,343	331,458	331,458	331,458	331,458

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	35	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	(35)	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							

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 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495

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.

FY19-the continued significant increase in revenues is due to the active marketing of the NSE Director locally and nationally to recruit new students.

Increase in expenses are due to purchasing of promotional items for marketing as well as increased NSE fees for increase in NSE student participants.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	18,850	19,383	8,475	8,399	10,527	12,527	14,527
Revenues	11,593	2,064	10,483	17,193	17,000	17,000	17,000
Expenditures	11,060	12,972	10,559	15,065	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	19,383	8,475	8,399	10,527	12,527	14,527	16,527
Encumbrances	0	0	488	0	0	0	0
Unencumbered Cash Balance	19,383	8,475	7,911	10,527	12,527	14,527	16,527

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

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

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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)	0	0	0	0
Unencumbered Cash Balance	23	23	23	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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

FY19 expenditure increase due to no allocation of funding for 3+2 coordinator salary.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	301,027	297,204	451,418	427,269	274,743	164,743	54,743
Revenues	410,593	430,288	433,407	421,625	440,000	440,000	440,000
Expenditures	414,416	276,074	457,556	574,151	550,000	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	297,204	451,418	427,269	274,743	164,743	54,743	(55,257)
Encumbrances	937	2,603	7,780	9,519	0	0	0
Unencumbered Cash Balance	296,267	448,815	419,489	265,224	164,743	54,743	(55,257)

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

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

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

Expenses related to the processing of Law School applications.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	3,718	2,660	18,418	(2,881)	(14,020)	0	0
Revenues	32,424	32,442	35,747	41,116	40,000	40,000	40,000
Expenditures	33,482	16,683	57,045	52,255	25,980	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	2,660	18,418	(2,881)	(14,020)	0	0	0
Encumbrances	75	75	75	75			
Unencumbered Cash Balance	2,585	18,343	(2,956)	(14,095)	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 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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.

The variance in FY2019 expenditures is due to utilizing available funds during the fiscal year.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2,647	6,436	21,380	4,752	4,141	4,391	4,391
Revenues	25,868	15,320	19,291	18,963	18,000	18,000	18,000
Expenditures	22,080	375	35,919	19,575	17,750	18,000	18,000
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	6,436	21,380	4,752	4,141	4,391	4,391	4,391
Encumbrances	1,493	1,472	1,480	1,441	0	0	0
Unencumbered Cash Balance	4,943	19,908	3,273	2,700	4,391	4,391	4,391

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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:

Seed sales have declined annually, and we have adjusted seed prices to align with market rates. Program expenditures decreased this year due to turnover in staff.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	9,329	16,692	13,598	3,944	16,021	16,021	16,021
Revenues	54,342	47,733	40,577	39,529	40,000	40,000	40,000
Expenditures	46,979	50,828	50,230	27,452	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	16,692	13,598	3,944	16,021	16,021	16,021	16,021
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	16,692	13,598	3,944	16,021	16,021	16,021	16,021

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 Fund type (MOF) W
 Appropriation Acct. No. S-351-F

Intended Purpose:

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

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(84)	(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	84	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 2020 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: Sandy French
 Phone: 956-5495
 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:

FY2018 was the first year of this account and we had two significant events in Summer 2018, Ohana Arts and Gay Men's Chorus of Honolulu that paid their bills in advance as required, but the labor for those events did not hit the account until FY2019 as the labor took place in June and July.

This resulted in a negative balance in expenditures for FY2018. This should balance out better over time as the account is now running.

FY2019, we purchased a few high ticket items, a new sound board for the mainstage, and a number of new microphones for the mainstage and lab.

Financial Data							
	FY 2016 (actual)	FY 2017 (actual)	FY 2018 (actual)	FY 2019 (actual)	FY 2020 (estimated)	FY 2021 (estimated)	FY 2022 (estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	91,509	77,428	112,740	75,740
Revenues			43,691	45,711	56,767	50,000	50,000
Expenditures			(47,818)	59,792	21,455	87,000	22,000
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	91,509	77,428	112,740	75,740	103,740
Encumbrances			150	0	0	0	0
Unencumbered Cash Balance	0	0	91,359	77,428	112,740	75,740	103,740

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	2,401	8,461	18,414	22,986	18,986	14,986
Revenues	2,401	6,386	9,964	4,571	4,000	4,000	4,000
Expenditures	0	326	10	0	8,000	8,000	8,000
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	2,401	8,461	18,414	22,986	18,986	14,986	10,986
Encumbrances	0	471	877	250	0	0	0
Unencumbered Cash Balance	2,401	7,990	17,537	22,736	18,986	14,986	10,986

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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:

No expenditures charged this year. We anticipate using these funds to maintain off campus research and extension stations.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	110,590	117,341	124,196	116,173	124,247	131,247	138,247
Revenues	6,751	6,855	6,978	8,074	7,000	7,000	7,000
Expenditures	0	0	15,000	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	117,341	124,196	116,173	124,247	131,247	138,247	145,247
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	117,341	124,196	116,173	124,247	131,247	138,247	145,247

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	2	12,227	33,896	40,539	27,831
Revenues		2	12,225	23,531	56,643	27,292	27,961
Expenditures		0	0	1,862	50,000	40,000	30,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	2	12,227	33,896	40,539	27,831	25,792
Encumbrances		0	0	0	0	0	0
Unencumbered Cash Balance	0	2	12,227	33,896	40,539	27,831	25,792

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	408,796	395,249	756,173	727,283	827,394	585,102	356,409
Revenues	240,814	526,987	217,814	291,135	250,000	235,000	235,000
Expenditures	98,361	68,632	24,720	27,023	328,292	299,693	28,091
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(156,000)	(97,431)	(221,984)	(164,000)	(164,000)	(164,000)	(164,000)
Ending Cash Balance	395,249	756,173	727,283	827,394	585,102	356,409	399,318
Encumbrances	2,621	734	734	574,178	272,153	0	0
Unencumbered Cash Balance	392,628	755,439	726,549	253,216	312,949	356,409	399,318

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	41,703	45,555	198,955	373,892	298,892	258,052
Revenues	183,367	153,852	154,010	195,777	163,361	122,521	122,521
Expenditures	141,664	150,000	611	20,840	238,361	163,361	163,361
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	41,703	45,555	198,955	373,892	298,892	258,052	217,212
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	41,703	45,555	198,955	373,892	298,892	258,052	217,212

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 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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.

In FY18 the negative expenditure is due to errors made in booking a deposit and a debit memo; correcting entry will resolve the negative expense.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	6,014	9,267	19,973	23,239	26,374	374	374
Revenues	6,902	10,706	3,161	3,136	0	0	0
Expenditures	3,650	0	(105)	0	26,000	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	9,267	19,973	23,239	26,374	374	374	374
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	9,267	19,973	23,239	26,374	374	374	374

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	2,232,069	(29,939,094)	(33,258,308)	(34,296,715)	(34,925,285)	(38,980,817)	(42,082,817)
Revenues	184,424,739	188,662,920	177,459,758	182,542,719	186,283,739	183,222,915	180,802,690
Expenditures	134,450,823	135,752,083	129,151,085	133,746,399	140,850,251	141,000,000	142,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(82,038,276)	(56,230,050)	(49,347,080)	(49,424,891)	(49,489,020)	(45,324,915)	(41,348,690)
Ending Cash Balance	(29,832,292)	(33,258,308)	(34,296,715)	(34,925,285)	(38,980,817)	(42,082,817)	(44,628,817)
Encumbrances	9,336,485	8,828,504	9,575,407	9,464,094	9,500,000	9,500,000	9,500,000
Unencumbered Cash Balance	(39,168,777)	(42,086,813)	(43,872,122)	(44,389,379)	(48,480,817)	(51,582,817)	(54,128,817)

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 \$41,747.82. Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/28/19) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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:

FY19 Revenue Variance - Increase in revenue due to increase in enrollment as a result of increased course offerings in the Extension Terms.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	14,320,007	14,320,007	14,320,007	14,320,007	14,320,007	14,320,007	14,320,007
Beginning Cash Balance	16,504,766	15,504,918	17,522,663	18,178,217	20,111,553	24,107,272	27,933,272
Revenues	16,066,322	16,595,782	16,634,866	17,342,089	13,848,000	13,848,000	13,848,000
Expenditures	12,989,625	13,094,816	14,490,641	13,906,154	8,452,281	8,622,000	8,794,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(4,183,348)	(1,483,221)	(1,488,672)	(1,502,599)	(1,400,000)	(1,400,000)	(1,400,000)
Ending Cash Balance	15,398,115	17,522,663	18,178,217	20,111,553	24,107,272	27,933,272	31,587,272
Encumbrances	124,358	534,327	617,278	659,139	0	0	0
Unencumbered Cash Balance	15,273,757	16,988,336	17,560,939	19,452,414	24,107,272	27,933,272	31,587,272

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 \$41,747.82. Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/28/19) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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:

FY19 Revenue Variance - Increase in revenue due to increase in enrollment as a result of increased course offerings in the Extension Terms.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	14,320,007	14,320,007	14,320,007	14,320,007	14,320,007	14,320,007	14,320,007
Beginning Cash Balance	21,993,326	26,894,120	26,043,576	24,853,235	30,025,527	24,373,545	23,649,545
Revenues	21,435,946	21,468,660	20,373,897	23,047,434	18,472,000	18,472,000	18,472,000
Expenditures	16,300,140	16,030,949	16,735,950	17,923,331	13,619,870	13,892,000	14,170,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(235,012)	(6,288,256)	(4,828,288)	48,189	(10,504,112)	(5,304,000)	(5,410,000)
Ending Cash Balance	26,894,120	26,043,576	24,853,235	30,025,527	24,373,545	23,649,545	22,541,545
Encumbrances	129,477	177,822	150,686	418,982	0	0	0
Unencumbered Cash Balance	26,764,643	25,865,753	24,702,548	29,606,544	24,373,545	23,649,545	22,541,545

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 \$41,747.82. Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/28/19) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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:

FY19 Expenditure Variance : Mainly due to increase in Payroll Expenditures.

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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,801,615	2,801,615	2,801,615	2,801,615	2,801,615	2,801,615	
Beginning Cash Balance	(2,365,754)	(2,522,454)	(152,063)	(59,013)	(4,284,592)	343,240	343,240
Revenues	0	0	0	(668)	0	0	0
Expenditures	2,506,765	2,936,917	3,252,114	4,174,951	4,219,520	4,304,000	4,390,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	2,350,066	5,307,307	3,345,164	(49,960)	8,847,352	4,304,000	4,390,000
Ending Cash Balance	(2,522,454)	(152,063)	(59,013)	(4,284,592)	343,240	343,240	343,240
Encumbrances	14,531	142,516	235,116	343,240	343,240	343,240	343,240
Unencumbered Cash Balance	(2,536,985)	(294,579)	(294,129)	(4,627,832)	0	0	0

Additional Information:

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

* UH Manoa 304A-2153, HRS has four categories (Regular, Outreach-Summer, Outreach-CCECS and Outreach-Academic Support), with a total Unencumbered Cash Balance of \$41,747.82. Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/28/19) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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: Two RCUH revolving accounts closed and the balances returned to UH resulting in a one-time surge of revenue. Revenue is expected to decrease due in part to the return of eleven leased pay photocopiers.

Expenditures: Expenditure spending was more in line with prior years excluding FY2018 which was anomalous

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	361,971	413,370	320,743	619,668	524,416	224,416	224,416
Revenues	659,265	403,784	443,998	310,156	340,000	320,000	300,000
Expenditures	542,300	463,662	130,193	405,408	640,000	320,000	300,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(65,566)	(32,713)	(14,879)	0	0	0	0
Ending Cash Balance	413,370	320,779	619,668	524,416	224,416	224,416	224,416
Encumbrances	73,752	65,705	66,422	4,995			
Unencumbered Cash Balance	339,618	255,074	553,246	519,421	224,416	224,416	224,416

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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

In FY2019, expenditures were less than anticipated. The remainder will be spend in FY2020.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	7,892	1,485	0
Revenues		36	570	576	580	580	580
Expenditures		0	0	6,407	6,987	2,065	580
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	13,095	21	0	0	0
Ending Cash Balance	0	36	13,701	7,892	1,485	0	0
Encumbrances		0	0	0	0	0	0
Unencumbered Cash Balance	0	36	13,701	7,892	1,485	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 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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.

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.

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.

FY 2019, the main reason for the drop in expenditures was reducing our payroll expenditures by restructuring some of the needed duties for our productions and making three of the positions less of a guaranteed hours position and more of bringing in people on an as needed basis. In addition, we had one less mainstage production than usual in our production season, reducing our overall material costs 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	252,090	238,434	212,352	159,826	163,142	160,942	158,742
Revenues	141,138	119,825	134,166	140,096	120,697	120,697	120,697
Expenditures	154,794	145,907	186,692	136,780	122,897	122,897	122,897
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	238,434	212,352	159,826	163,142	160,942	158,742	156,542
Encumbrances	0	14,150	16,764	4,289			
Unencumbered Cash Balance	238,434	198,202	143,062	158,853	160,942	158,742	156,542

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495

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:

Revenues have been decreasing annually and we recently recruited a new unit director who will be reviewing services and pricing. CTAHR will be committing college funds to rebuild this program and purchase new equipment necessary for improved services.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	20,794	22,484	57,811	(8,126)	(124,897)	(99,897)	(24,897)
Revenues	146,252	210,739	118,730	98,345	100,000	150,000	200,000
Expenditures	144,562	175,413	184,667	215,116	75,000	75,000	150,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	22,484	57,811	(8,126)	(124,897)	(99,897)	(24,897)	25,103
Encumbrances	396	0	1,395	692	0	0	0
Unencumbered Cash Balance	22,088	57,811	(9,521)	(125,589)	(99,897)	(24,897)	25,103

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	869,368	1,303,502	1,500,038	1,707,502	1,872,806	1,933,144	2,003,795
Revenues	1,422,372	1,075,300	1,023,887	985,029	959,753	1,050,000	1,100,000
Expenditures	988,238	878,764	816,422	819,725	899,415	979,350	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	1,303,502	1,500,038	1,707,502	1,872,806	1,933,144	2,003,795	2,077,809
Encumbrances	11,802	7,527	9,635	16,707	0	0	0
Unencumbered Cash Balance	1,291,700	1,492,511	1,697,867	1,856,099	1,933,144	2,003,795	2,077,809

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 2020 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: Sandy French
 Phone: 956-5495
 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%. In FY 2019, the annual STARTALK program was not held, therefore no revenue collected for room rentals for the summer program. Expenditures listed as zero due to no activity occurring in the area of upkeep and renovations to facilities. As described, these tend to be more cyclical in nature, barring an urgent need.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	33,889	44,965	51,268	55,678	59,629	59,629	62,129
Revenues	11,218	6,958	7,543	3,951	4,000	7,500	9,000
Expenditures	141	656	3,133	0	4,000	5,000	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	44,965	51,268	55,678	59,629	59,629	62,129	65,129
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	44,965	51,268	55,678	59,629	59,629	62,129	65,129

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 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495

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:

FY19 Revenue Variance : Variance due to increase in revenue earned, specifically under BPID 1358, conference fee revenue.

FY19 Expenditure Variance : Variance due to overall increase in expenditures under multiple BPID.

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.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	(5,889,016)	(5,874,814)	(4,869,968)	(3,871,792)	(3,716,437)	(1,793,463)	(870,463)
Revenues	6,686	6,099	(18,239)	144,534	47,000	47,000	47,000
Expenditures	98,985	104,403	81,700	146,310	124,026	124,000	124,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	106,502	1,103,149	1,098,114	157,132	2,000,000	1,000,000	716,437
Ending Cash Balance	(5,874,814)	(4,869,968)	(3,871,792)	(3,716,437)	(1,793,463)	(870,463)	(231,026)
Encumbrances	1,550	6,513	6,013	4,881			
Unencumbered Cash Balance	(5,876,364)	(4,876,481)	(3,877,805)	(3,721,318)	(1,793,463)	(870,463)	(231,026)

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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:

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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	
Beginning Cash Balance	(742,224)	(1,227,370)	(1,675,877)	(1,750,993)	(2,494,343)	(3,499,513)	(4,557,523)
Revenues	2,500,698	2,189,673	2,040,694	1,949,823	1,630,990	1,630,990	1,630,990
Expenditures	2,879,813	2,553,544	2,498,117	2,585,241	2,636,160	2,689,000	2,742,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(106,031)	(84,636)	382,307	(107,932)	0	0	0
Ending Cash Balance	(1,227,370)	(1,675,877)	(1,750,993)	(2,494,343)	(3,499,513)	(4,557,523)	(5,668,533)
Encumbrances	189,314	136,676	97,604	101,506			
Unencumbered Cash Balance	(1,416,684)	(1,812,553)	(1,848,597)	(2,595,849)	(3,499,513)	(4,557,523)	(5,668,533)

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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.

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.

FY19 expenditures were lower due to receiving several grants that offset expenditures from this fund.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	190,000	190,000	190,000	190,000	190,000	190,000	
Beginning Cash Balance	12,117	7,743	7,332	5,332	5,248	4,848	4,448
Revenues	691	1,325	38	62	100	100	100
Expenditures	5,065	1,736	2,038	146	500	500	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	7,743	7,332	5,332	5,248	4,848	4,448	4,048
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	7,743	7,332	5,332	5,248	4,848	4,448	4,048

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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 Kaniokahaloa Iki (K-Iki) housing project.

Other expenses include payroll and operating expenses.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Decrease in expenditures from FY18 to FY19 due to a decrease in payroll expense (employee retired but position not filled). Also there were (2) large one time expenses in FY18: updating of Campus Services building WIFI and Fiscal office AC replacement

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	5,475,714	5,731,801	6,001,392	6,381,698	6,834,644	6,972,934	7,319,547
Revenues	676,868	686,649	750,329	793,824	727,823	761,571	796,455
Expenditures	423,176	434,669	407,366	360,877	589,532	414,958	421,429
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	2,396	17,611	37,343	20,000	0	0	0
Ending Cash Balance	5,731,801	6,001,392	6,381,698	6,834,644	6,972,934	7,319,547	7,694,573
Encumbrances	12,407	6,416	15,998	55,637	0	0	0
Unencumbered Cash Balance	5,719,394	5,994,975	6,365,699	6,779,007	6,972,934	7,319,547	7,694,573

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

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

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Increase in revenues from FY18 to FY19 due to the LTR and daily rental rate increases

Decrease in expenditures from FY17 to FY18 due to a decrease in overhead assessment

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	1,225,394	990,836	907,944	1,100,807	1,338,199	1,369,298	1,401,018
Revenues	1,100,563	1,203,935	1,311,746	1,460,294	1,460,704	1,489,918	1,519,716
Expenditures	1,335,121	1,294,242	1,120,383	1,225,701	1,429,605	1,458,198	1,487,362
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	7,415	1,500	2,800	0	0	0
Ending Cash Balance	990,836	907,944	1,100,807	1,338,199	1,369,298	1,401,018	1,433,373
Encumbrances	356,973	253,502	247,288	237,251	0	0	0
Unencumbered Cash Balance	633,863	654,442	853,518	1,100,949	1,369,298	1,401,018	1,433,373

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

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

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

Source of Revenues:

Cafeteria sales, federal reimbursements.

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	13	13	13	13	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	(13)	0	0	0
Ending Cash Balance	13	13	13	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	13	13	13	0	0	0	0

Additional Information:

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

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495

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):

Variations:

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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,200,000						
Beginning Cash Balance	(1,399)	72,469	24	0	0	0	0
Revenues	836,990	24	0	0	0	0	0
Expenditures	763,123	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	(72,469)	(24)	0	0	0	0
Ending Cash Balance	72,469	24	0	0	0	0	0
Encumbrances	33,824	0	0	0	0	0	0
Unencumbered Cash Balance	38,645	24	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 2020 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: Sandy French
 Phone: 956-5495

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 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

Difference between FY 2018 and FY 2019 revenues are due to decreases in paid patient fees and increases (131.29%) in waived patient fees in FY 2019

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	3,063	12,968	16,060	20,879	20,927	21,427	21,927
Revenues	46,040	43,120	43,867	37,896	40,000	40,000	40,000
Expenditures	36,135	40,028	39,048	37,848	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	12,968	16,060	20,879	20,927	21,427	21,927	22,427
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	12,968	16,060	20,879	20,927	21,427	21,927	22,427

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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:

FY 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.
 FY2019 - revenues decreased due to less computer-based testing. The decrease in expenditures was due to no overtime salary for the Testing Coordinator, less student hours were worked/paid, and career assessment materials were not purchased.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	199,882	195,372	211,142	198,826	196,668	195,668	174,668
Revenues	61,069	57,558	44,430	38,658	36,000	36,000	36,000
Expenditures	65,578	41,789	56,746	40,815	37,000	57,000	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	195,372	211,142	198,826	196,668	195,668	174,668	168,668
Encumbrances	3	0	0	4,630	0	0	0
Unencumbered Cash Balance	195,369	211,142	198,826	192,038	195,668	174,668	168,668

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495

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:

FY 2019 - revenues were higher than FY 2018 revenues due to an increase in the number of students requesting for credential file.

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.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	31,296	32,071	32,612	33,305	34,199	34,199	34,181
Revenues	878	716	693	894	900	900	900
Expenditures	102	175	0	0	900	918	936
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	32,071	32,612	33,305	34,199	34,199	34,181	34,145
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	32,071	32,612	33,305	34,199	34,199	34,181	34,145

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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 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.

FY 19 revenues decreased because other contracted services with the State required time for our student providers, providing a diversity of learning opportunities for them, lessening the need to use the fee scale.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	3,672	2,692	7,722	10,011	9,475	7,975	6,475
Revenues	290	6,495	3,480	613	1,000	1,000	1,000
Expenditures	1,270	1,465	1,191	1,150	2,500	2,500	2,500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,692	7,722	10,011	9,475	7,975	6,475	4,975
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	2,692	7,722	10,011	9,475	7,975	6,475	4,975

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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:

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

FY19 revenue --Increase in number of program participants requiring immigration services resulted in increase revenue.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	39,213	46,012	64,780	56,105	42,340	28,340	14,340
Revenues	13,500	22,260	26,066	34,637	34,000	34,000	34,000
Expenditures	6,701	3,492	34,741	48,402	48,000	48,000	48,000
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	46,012	64,780	56,105	42,340	28,340	14,340	340
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	46,012	64,780	56,105	42,340	28,340	14,340	340

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495

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

Intended Purpose:

Per statute, this fund shall be used to provide financial assistance to qualified students enrolled at any campus of the University of Hawaii. To cover the cost of Mānoa Athletics Department scholarship expenses for student-athletes. Funds were initially allocated through the Star program, but were unable to be processed through the Star program. The Star program allocation for Manoa Athletics was decreased by \$1,104,874 and the same amount was transferred to Manoa Athletics. This was a one time transfer.

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

Scholarship expenses for Mānoa Athletics student-athletes.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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 2020 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: Sandy French
 Phone: 956-5495
 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 FY2018 is due to lower enrollment in the MBA program, which resulted in less scholarships awarded.

The variance in FY2019 expenditures is due to utilizing UH Foundation funds.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	250,000	0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	343,773	372,725	219,125	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	93,773	372,725	219,125	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 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495

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.

The total expenditures decreased in FY2020 because the funding method changed. In FY2019, funds were transferred to the Law School to distribute for the scholarships, but in FY2020, a portion of the scholarships are paid directly from another unit and a portion are paid by the Law School.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	(478,500)	0	0	0
Revenues		0	0	0			
Expenditures		476,500	478,500	683,824	208,000	140,000	142,800
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	476,500	0	1,162,324	208,000	140,000	142,800
Ending Cash Balance	0	0	(478,500)	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	0	0	(478,500)	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 2020 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: Sandy French
 Phone: 956-5495

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

Intended Purpose:

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

Grants and scholarships.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2,585,401	6,500	(226,160)	(1,603,065)	621,598	621,598	621,598
Revenues	0	0	0	0			
Expenditures	34,072,390	34,378,639	35,346,793	31,740,256	35,136,670	35,136,670	35,136,670
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	31,493,489	34,145,979	33,969,889	33,964,919	35,136,670	35,136,670	35,136,670
Ending Cash Balance	6,500	(226,160)	(1,603,065)	621,598	621,598	621,598	621,598
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	6,500	(226,160)	(1,603,065)	621,598	621,598	621,598	621,598

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495

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:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(475,866)	(24,652)	(66,428)	78,065	276,002	276,002	276,002
Revenues	0	0	0	0	0	0	0
Expenditures	1,293,687	1,441,776	1,326,508	1,202,063	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	1,744,901	1,400,000	1,471,000	1,400,000	1,400,000	1,400,000	1,400,000
Ending Cash Balance	(24,652)	(66,428)	78,065	276,002	276,002	276,002	276,002
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	(24,652)	(66,428)	78,065	276,002	276,002	276,002	276,002

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495

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.
- FY19 Student overawards were not claimed in a timely manner before the end of the FY, resulting in a positive balance.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(853)	6,672	8,939	2,799	9,971	0	0
Revenues	0		0	0	0		
Expenditures	(7,525)	(2,267)	6,140	(7,172)	9,971		
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	6,672	8,939	2,799	9,971	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	6,672	8,939	2,799	9,971	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 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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 2016-2022 only actual and estimated interest revenue report as revenue; interest revenues fluctuate based on interest rate and cash during applicable fiscal years

FY 2016-2022 - \$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 & DY22 proj \$1,080,000) and lower volume in odd FYs (FY17 \$124,280, FY19 \$238,000 & FY21 proj \$130,000).

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

Difference between FY 2018 and FY 2019 expenditures are due to being fully staffed along with CB increases in FY 2019 and processing of 3 years (2017, 2018, 2019) of the program's Nurse Residency Program fees (approx. \$118,000) in FY 2019

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	673,281	1,285,966	877,960	1,379,542	846,936	1,132,192	452,889
Revenues	2,609	2,983	10,181	14,379	2,000	2,000	2,000
Expenditures	414,764	535,269	562,000	784,985	796,744	811,303	827,529
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfers from State DCCA					1,080,000	130,000	1,080,000
Net Total Transfers	1,024,840	124,280	1,053,400	238,000	1,080,000	130,000	1,080,000
Ending Cash Balance	1,285,966	877,960	1,379,542	846,936	1,132,192	452,889	707,360
Encumbrances	20,435	5,484	36,378	388	1,000	1,000	1,000
Unencumbered Cash Balance	1,265,531	872,477	1,343,164	846,548	1,131,192	451,889	706,360

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 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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:

With a big push in converting textbooks sales from traditional hard copy text to digital text, gross margins are expected to drop between 10-15% between years

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	5,895,483	5,234,130	5,582,097	4,528,911	3,264,315	3,104,233	2,669,939
Revenues	23,053,477	22,487,545	20,514,536	17,897,379	17,749,000	17,761,643	17,880,954
Expenditures	23,380,495	21,785,716	21,265,589	18,837,572	17,584,700	17,874,883	17,165,715
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
2262752					(80,000)	(80,000)	(80,000)
2262862					(244,382)	(241,054)	(241,089)
Net Total Transfers	(334,336)	(353,861)	(302,133)	(324,403)	(324,382)	(321,054)	(321,089)
Ending Cash Balance	5,234,130	5,582,097	4,528,911	3,264,315	3,104,233	2,669,939	3,064,089
Encumbrances	1,794,608	1,776,768	1,799,434	2,433,709	1,825,281	1,551,489	1,396,340
Unencumbered Cash Balance	3,439,522	3,805,329	2,729,477	830,606	1,278,952	1,118,450	1,667,749

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor.
 To provide rental housing units to faculty and staff at UH Mānoa.

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Increase in expenditures from FY18 to FY19 due to increase in scheduled R&R expenses

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	4,476,822	4,771,393	5,267,736	5,802,446	5,918,144	5,168,063	5,232,540
Revenues	2,905,824	3,004,582	3,081,807	3,123,176	3,161,210	3,334,760	3,510,470
Expenditures	1,497,091	1,394,826	1,522,508	1,894,631	2,799,012	2,185,325	2,868,614
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
\$1,112,848 transfer out for debt service							
Net Total Transfers	(1,114,163)	(1,113,413)	(1,024,589)	(1,112,848)	(1,112,279)	(1,084,958)	(1,087,960)
Ending Cash Balance	4,771,393	5,267,736	5,802,446	5,918,144	5,168,063	5,232,540	4,786,436
Encumbrances	0	0	20,103	818,316	0	0	0
Unencumbered Cash Balance	4,771,393	5,267,736	5,782,343	5,099,828	5,168,063	5,232,540	4,786,436

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: 433,907 1,307,692 655,981 1,299,981

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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 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 commercial dishwashing machine for Paradise Palms (\$57,774.85)

Increase in expenditures from FY18 to FY19 due to increase in utilities expenses and repair of Paradise Palms walk in refrigerator

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	596,062	743,114	767,307	834,473	870,545	723,181	583,307
Revenues	821,984	670,425	719,425	703,848	707,305	728,524	750,380
Expenditures	461,908	451,152	383,017	470,751	457,645	471,375	485,516
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(213,024)	(195,079)	(269,243)	(197,024)	(397,024)	(397,024)	(397,024)
Ending Cash Balance	743,114	767,307	834,473	870,545	723,181	583,307	451,147
Encumbrances	46,108	57,821	47,183	20,211	0	0	0
Unencumbered Cash Balance	697,006	709,486	787,290	850,334	723,181	583,307	451,147

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	3,363,446	4,081,048	4,634,112	5,189,712	6,368,862	3,165,235	1,387,753
Revenues	6,356,205	6,038,538	5,641,165	5,990,458	6,301,039	7,419,544	7,783,028
Expenditures	5,577,563	5,421,557	5,085,565	4,811,308	8,699,666	6,417,026	4,648,521
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(61,039)	(63,917)	0	0	(805,000)	(2,780,000)	(2,780,000)
Ending Cash Balance	4,081,048	4,634,112	5,189,712	6,368,862	3,165,235	1,387,753	1,742,260
Encumbrances	2,806,202	2,807,192	2,354,614	2,324,529	0	0	0
Unencumbered Cash Balance	1,274,846	1,826,921	2,835,098	4,044,333	3,165,235	1,387,753	1,742,260

Additional Information:

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

Projected R&R Costs by FY:

28,753 2,219,000 1,618,000 -

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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.

Variations:

In FY 2017, repairs and maintenance for the Campus Center complex were minimal compared to FY 2016.
 In FY2020-2022 expenditures, expect to pay out for large repair and maintaince projects for HEM, WRC, and Campus Center.
 In addition, need to pay out water utility

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	14,695,577	15,081,625	15,545,344	16,094,975	20,059,041	12,737,362	11,519,112
Revenues	7,852,524	7,776,478	7,498,128	8,080,439	7,300,000	8,795,918	8,891,459
Expenditures	5,606,467	4,746,478	5,169,468	5,308,471	12,934,738	7,199,960	6,303,959
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer out of 2262352 for debt service					(1,986,941)	(1,982,631)	(1,970,460)
Transfer into 2262352 from UH bookstore \$80,000, from dining service \$220,000; transfer out to 8882022 (\$,1318,397)					(1,018,397)	(1,018,397)	(1,018,397)
Transfer from 2262352 to 8882022 (\$,1318,397)					1,318,397	186,820	392,381
Net Total Transfers	(1,860,008)	(2,566,281)	(1,779,029)	1,192,098	(1,686,941)	(2,814,208)	(2,596,476)
Ending Cash Balance	15,081,625	15,545,344	16,094,975	20,059,041	12,737,362	11,519,112	11,510,136
Encumbrances	399,142	666,269	347,236	740,358	400,000	400,000	400,000
Unencumbered Cash Balance	14,682,484	14,879,075	15,747,740	19,318,684	12,337,362	11,119,112	11,110,136

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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):

Variations:

Revenues higher than anticipated for FY19

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	73,784	54,954	35,730	16,104
Revenues			12	848	848	848	848
Expenditures			0	19,679	20,072	20,474	16,952
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	73,773	0	0	0	0
Ending Cash Balance	0	0	73,784	54,954	35,730	16,104	(0)
Encumbrances			0	2,499			
Unencumbered Cash Balance	0	0	73,784	52,455	35,730	16,104	(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 2020 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: Sandy French
 Phone: 956-5495
 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):

Building renovations

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	18,830,630	24,488,733	30,242,840	35,269,898	38,394,656	26,109,023	18,556,795
Revenues	26,187,607	26,737,941	26,290,298	24,197,439	24,028,184	26,094,323	27,803,818
Expenditures	13,439,616	13,894,919	14,748,656	14,768,577	29,987,684	27,326,855	30,002,711
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfers-out for debt service	(7,089,889)	(7,088,914)	(6,514,584)	(6,304,103)	(6,326,133)	(6,319,696)	(6,319,770)
Net Total Transfers	(7,089,889)	(7,088,914)	(6,514,584)	(6,304,103)	(6,326,133)	(6,319,696)	(6,319,770)
Ending Cash Balance	24,488,733	30,242,840	35,269,898	38,394,656	26,109,023	18,556,795	10,038,132
Encumbrances	1,137,633	1,461,296	2,449,071	1,963,063	2,000,000	2,000,000	2,000,000
Unencumbered Cash Balance	23,351,099	28,781,544	32,820,827	36,431,593	24,109,023	16,556,795	8,038,132

Additional Information:

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

*Expenditures exceed the ceiling of \$17,412,179 during FY 2020 - FY 2022 because the following expenditures are projected to be made from the Voluntary R&R funds:

FY 2021 - Hale Noelani will partially reopen after renovation (buildings C/D/E only, buildings A/B will remain closed while under renovation).

FY 2022 - Hale Noelani buildings A/B return from renovation. Two buildings of Hale Wainani projected to remain open (F/I) while two will be out of service for renovation (G/H).

FY 2020 (estimated)	FY 2021 (estimated)	FY 2022 (estimated)
10,450,469	7,043,000	6,695,000

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495

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:

Decrease in Revenues and Expenditures for FY19 is the result of the completion of the network infrastructure upgrade of buildings on the Manoa Campus

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	5,799,266	4,917,173	4,003,711	2,843,411	3,639,174	4,538,373	5,437,572
Revenues	3,856,673	3,369,285	3,213,678	2,608,804	2,650,000	2,650,000	2,650,000
Expenditures	3,520,390	3,067,945	3,161,309	1,626,781	1,750,801	1,750,801	1,750,801
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1,218,375)	(1,214,802)	(1,212,670)	(186,260)	0	0	0
Ending Cash Balance	4,917,173	4,003,711	2,843,411	3,639,174	4,538,373	5,437,572	6,336,771
Encumbrances	2,049,801	1,636,990	1,205,662	1,501,491	1,000,000	1,000,000	1,000,000
Unencumbered Cash Balance	2,867,372	2,366,722	1,637,749	2,137,683	3,538,373	4,437,572	5,336,771

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495

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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	9,926,669	9,563,907	11,856,374	11,981,286	12,056,022	12,124,829	12,196,721
Revenues	4,374	7,937	37,796	72,575	72,000	72,000	72,000
Expenditures	0	0	0	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	9,394,598
transfer out - debt service		(9,514,819)	(9,310,310)	(9,397,426)	(9,399,587)	(9,396,394)	(9,396,286)
Net Total Transfers	(367,136)	2,284,530	87,116	2,160	(3,193)	(108)	(1,688)
Ending Cash Balance	9,563,907	11,856,374	11,981,286	12,056,022	12,124,829	12,196,721	12,267,033
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	9,563,907	11,856,374	11,981,286	12,056,022	12,124,829	12,196,721	12,267,033

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	9,548,715	9,310,310	9,397,426	9,399,587	9,396,394	9,396,286	9,394,598

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

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

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

- Decrease in revenues from 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(1)	53,966	108,599	154,938	220,735	279,735	338,735
Revenues	138	65	774	2,909	0	0	0
Expenditures	376	5,241	34,490	662	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	54,205	59,808	80,056	63,551	59,000	59,000	59,000
Ending Cash Balance	53,966	108,599	154,938	220,735	279,735	338,735	397,735
Encumbrances	0	32,900	0	0	0	0	0
Unencumbered Cash Balance	53,966	75,699	154,938	220,735	279,735	338,735	397,735

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	3,119,244	6,219,374	6,231,613	6,271,351	6,153,750	6,239,735	6,325,719
Revenues	7,783	17,638	43,706	85,984	85,984	85,984	85,984
Expenditures	6,965	5,399	3,968	203,585	100,000	100,000	100,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
					100,000	100,000	100,000
Net Total Transfers	3,099,312	0	0	0	100,000	100,000	100,000
Ending Cash Balance	6,219,374	6,231,613	6,271,351	6,153,750	6,239,735	6,325,719	6,411,703
Encumbrances	0	0	112,878	33,836	0	0	0
Unencumbered Cash Balance	6,219,374	6,231,613	6,158,473	6,119,914	6,239,735	6,325,719	6,411,703

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495

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

Intended Purpose:

Per statute, the fund was established to provide for costs of construction, operation, repair, and maintenance of the Pan-STARRS 2 telescope on Haleakala, Maui.

Source of Revenues:

Interest

Current Program Activities/Allowable Expenses:

Debt service charges

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	175	334	27,377	74,496	121,958	169,420
Revenues	6	11	15	637	1,275	1,275	1,275
Expenditures	331	293	366	429	500	500	500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	500	442	27,394	46,910	46,687	46,687	46,687
Ending Cash Balance	175	334	27,377	74,496	121,958	169,420	216,882
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	175	334	27,377	74,496	121,958	169,420	216,882

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Revenue Undertakings Fund (Law - Exp/Mod
 Name of Fund: Oper)
 Legal Authority 304A-2167.5, HRS

Contact Name: Sandy French
 Phone: 956-5495
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

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

Source of Revenues:

Revenues are generated from interest distributions from the revenue bond.

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	34	(0)	0	0	0
Revenues	13	34	80	149	149	149	149
Expenditures	116	382	394	394	402	410	418
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	103	382	280	246	253	261	269
Ending Cash Balance	0	34	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	34	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 2020 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: Sandy French
 Phone: 956-5495
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

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

Design and construct a Pacific Regional Biosafety laboratory

Source of Revenues:

Revenue Bonds

Current Program Activities/Allowable Expenses:

None - The Project was canceled.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1	3	3	3	3	3	3
Revenues	2	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3	3	3	3	3	3	3
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	3	3	3	3	3	3	3

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

Department: UOH
Prog ID(s): UOH-100

Contact Name: Sandy French
Phone: 956-5495

Name of Fund: UH Revenue Undertakings Fund (OVCRGE Biomed)
Legal Authority: 304A-2167.5, HRS

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

Intended Purpose:

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

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

Source of Revenues:

Revenue Bonds

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	2	2	(0)	0	2	4
Revenues	(6)	72	16	912	912	912	912
Expenditures	1,791	1,422	2,658	4,352	4,350	4,350	4,350
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	1,799	1,350	2,639	3,441	3,440	3,440	3,440
Ending Cash Balance	2	2	(0)	0	2	4	6
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	2	2	(0)	0	2	4	6

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 Fund type (MOF) B
 Appropriation Acct. No. S-306-F

Intended Purpose:

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

Source of Revenues:

State revenues from taxes on the purchase of cigarettes.

Current Program Activities/Allowable Expenses:

Current year research, operating, and capital expenses.

Purpose of Proposed Ceiling Adjustment (if applicable):

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

Variations:

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

Other expenditure variations 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.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	29,363,149	20,688,472	20,086,765	19,787,472	19,048,684	16,895,679	14,518,216
Revenues	14,294,600	13,829,947	13,919,479	13,408,486	13,408,486	13,383,401	13,355,656
Expenditures	11,993,673	7,196,242	6,349,930	6,284,289	7,681,015	7,834,635	7,991,328
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Debt service (2265392)	(7,876,293)	(7,235,411)	(7,868,843)	(7,862,984)	(7,780,476)	(7,826,229)	(7,833,627)
Repair reserve (2265392)	(3,092,347)	0	0	0	(100,000)	(100,000)	(100,000)
Net Total Transfers	(10,975,605)	(7,235,411)	(7,868,843)	(7,862,984)	(7,880,476)	(7,926,229)	(7,933,627)
Ending Cash Balance	20,688,472	20,086,765	19,787,471	19,048,684	16,895,679	14,518,216	11,948,917
Encumbrances	1,145,085	358,120	412,063	246,499	0	0	0
Unencumbered Cash Balance	19,543,386	19,728,645	19,375,409	18,802,186	16,895,679	14,518,216	11,948,917

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495

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

Intended Purpose:

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

Source of Revenues:

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 Hawaii 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	14,588	46,292	46,928	47,564	48,160
Revenues		5,588	31,704	636	2,636	2,636	2,636
Expenditures		(9,000)	0	0	2,000	2,040	2,081
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	14,588	46,292	46,928	47,564	48,160	48,715
Encumbrances		0	0	0	0	0	0
Unencumbered Cash Balance	0	14,588	46,292	46,928	47,564	48,160	48,715

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	1,628,556	3,846,786	4,916,949	6,368,415	8,399,840	8,399,840	8,399,840
Revenues	6,138	12,692	39,428	102,827	100,000	100,000	100,000
Expenditures	572,148	1,478,501	1,165,740	736,783	2,200,000	2,200,000	2,200,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	2,784,240	2,535,972	2,577,779	2,665,380	2,100,000	2,100,000	2,100,000
Ending Cash Balance	3,846,786	4,916,949	6,368,415	8,399,840	8,399,840	8,399,840	8,399,840
Encumbrances	0	9,263	15,000	62,105	0	0	0
Unencumbered Cash Balance	3,846,786	4,907,686	6,353,415	8,337,735	8,399,840	8,399,840	8,399,840

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	24,596	28,711	33,711	38,411
Revenues			32,250	18,806	20,000	20,000	20,000
Expenditures			7,654	14,691	15,000	15,300	15,606
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	24,596	28,711	33,711	38,411	42,805
Encumbrances			0	0	0	0	0
Unencumbered Cash Balance	0	0	24,596	28,711	33,711	38,411	42,805

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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 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.

FY 2019 - increase in expenditures due to increase in Personnel, partially offset by decrease in other expenses.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	159,395	373,496	390,920	402,572	401,829	307,829	245,029
Revenues	1,120,281	1,035,375	1,110,170	1,202,908	1,259,000	1,322,000	1,387,000
Expenditures	906,180	1,017,950	1,098,518	1,208,096	1,353,000	1,384,800	1,417,426
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	4,445	0	0	0
Ending Cash Balance	373,496	390,920	402,572	401,829	307,829	245,029	214,603
Encumbrances	33,349	35,450	10,742	197,285	23,000	25,000	27,000
Unencumbered Cash Balance	340,147	355,471	391,831	204,544	284,829	220,029	187,603

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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 of 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:

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 used 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 Hawaii 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	(16,166,321)	(23,306,842)	(22,113,783)	(25,021,483)	(27,202,498)	(31,116,259)	(33,025,170)
Revenues	19,487,240	24,659,323	20,695,758	22,707,780	22,257,386	24,058,000	24,350,000
Expenditures	26,800,447	23,600,480	24,463,951	25,909,454	26,871,146	26,666,912	26,796,044
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	172,686	134,216	860,492	1,020,659	700,000	700,000	700,000
Ending Cash Balance	(23,306,842)	(22,113,783)	(25,021,483)	(27,202,498)	(31,116,259)	(33,025,170)	(34,771,215)
Encumbrances	544,176	523,388	1,090,919	431,249	0	0	0
Unencumbered Cash Balance	(23,851,018)	(22,637,171)	(26,112,402)	(27,633,748)	(31,116,259)	(33,025,170)	(34,771,215)

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Grant for the Bridge-to-Hope Program
 Legal Authority: 346-68, HRS

Contact Name: Sandy French
 Phone: 956-5495
 Fund type (MOF): B
 Appropriation Acct. No.: S-320-F

Intended Purpose:

Per statute, this program was created to provide assistance to heads of households in the First-to-Work program. Funds allocated to support Bridge to Hope/First-to-Work participants enrolled at any UH campus.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Program Evaluation; BTH Participant All-Campus Symposium; Visiting Scholars

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances: N/A

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	87,660	87,660	87,660	87,660	87,660	87,660	87,660
Revenues					0	0	0
Expenditures					0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	87,660	87,660	87,660	87,660	87,660	87,660	87,660
Encumbrances					0	0	0
Unencumbered Cash Balance	87,660	87,660	87,660	87,660	87,660	87,660	87,660

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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

Revenues FY 2019: Variance due to unbilled claims/premium reimbursements in FY19

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

Expenditures FY 2019: Variance due to reduction in premiums and overhead payroll

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	1,591,624	1,404,108	1,132,520	999,745	798,635	810,687	701,057
Revenues	457,198	449,259	663,667	392,688	612,052	502,370	502,370
Expenditures	644,715	720,846	796,443	593,798	600,000	612,000	624,240
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	1,404,108	1,132,520	999,745	798,635	810,687	701,057	579,187
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1,404,108	1,132,520	999,745	798,635	810,687	701,057	579,187

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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 FY2016-2019: Service revenues collected on aged account receivables

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	2,017	2,191	2,393	2,535	2,570	2,605	2,640
Revenues	174	202	142	35	35	35	35
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	2,191	2,393	2,535	2,570	2,605	2,640	2,675
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	2,191	2,393	2,535	2,570	2,605	2,640	2,675

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

Department: UOH
 Prog ID(s): UOH-110
UH Scholarship & Assistance SF (JABSOM
 Name of Fund: Scholarship)
 Legal Authority 304A-2159, HRS

Contact Name: Sandy French
 Phone: 956-5495

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.

Expenditures FY19: Scholarships used for student retention were spread over four years

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	(964,320)	293,180	195,453	97,726
Revenues		0	0	0	0	0	0
Expenditures		931,450	964,320	606,820	97,727	97,727	97,726
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
2302134 transfer in from TSF		931,450					
Net Total Transfers	0	931,450	0	1,864,320	0	0	0
Ending Cash Balance	0	0	(964,320)	293,180	195,453	97,726	0
Encumbrances		0	0	0	0	0	0
Unencumbered Cash Balance	0	0	(964,320)	293,180	195,453	97,726	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 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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.

Revenues FY 2019: 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.

Expenditures FY 2019: Bond arbitrage fees now charged to this account

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	20	(0)	0	(10)	(19)	0	0
Revenues	(0)	(0)	15	276			
Expenditures	3,119	3,502	9,733	22,474	22,924	23,382	23,850
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	3,099	3,502	9,708	22,189	22,943	23,382	23,850
Ending Cash Balance	(0)	0	(10)	(19)	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(0)	0	(10)	(19)	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 2020 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: Sandy French
 Phone: 956-5495

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.

Revenues FY 2019: Physician license renewal fees are collected/received biennially. Revenues should have been recorded in FY18

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	609,990	860,734	665,913	755,407	735,417	1,001,523	767,629
Revenues	488,259	48,423	334,494	225,006	511,106	11,106	511,106
Expenditures	237,514	243,245	245,000	244,996	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	860,734	665,913	755,407	735,417	1,001,523	767,629	1,033,735
Encumbrances	624	85,729	97,822	129,774	130,000	130,000	130,000
Unencumbered Cash Balance	860,110	580,184	657,585	605,643	871,523	637,629	903,735

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

Department: UOH
 Prog ID(s): UOH-110
 Name of Fund: UH Graduate Application RF (JABSOM)
 Legal Authority: 304A-2260, HRS

Contact Name: Sandy French
 Phone: 956-5495
 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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	91,659	198,493	230,385	249,512	250,669	259,118	267,567
Revenues	283,715	207,494	218,020	208,449	208,449	208,449	208,449
Expenditures	176,881	175,601	198,894	207,292	200,000	200,000	200,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	198,493	230,385	249,512	250,669	259,118	267,567	276,016
Encumbrances	6,576	7,382	12,390	4,139	4,100	4,100	4,100
Unencumbered Cash Balance	191,917	223,004	237,122	246,530	255,018	263,467	271,916

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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: Sandy French
 Phone: 956-5495
 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

Revenues FY 2019: Increase in parking collections due to increase in parking rates

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.

Expenditures FY 2019: Variance due to increase in parking rates and café renovation purchases

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	160,000	160,000	300,000	400,000	400,000	400,000	400,000
Beginning Cash Balance	196,544	214,861	115,633	108,112	54,683	46,200	36,675
Revenues	264,229	226,387	275,973	307,175	351,600	358,584	366,576
Expenditures	242,793	322,113	273,786	338,415	360,083	368,109	376,135
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(3,119)	(3,502)	(9,708)	(22,189)	0	0	0
Ending Cash Balance	214,861	115,633	108,112	54,683	46,200	36,675	27,116
Encumbrances	9,197	13,608	15,193	184,318	15,200	15,200	15,200
Unencumbered Cash Balance	205,664	102,025	92,919	(129,635)	31,000	21,475	11,916

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UH Tuition and Fees SF (Regular Session)
 Legal Authority: 304A-2153, HRS

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

Intended Purpose:

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

Credit courses are offered to both in-state and out-of-state students during the regular academic year (fall/spring).

Source of Revenues:

Tuition and fees for regular session.

Current Program Activities/Allowable Expenses:

Funds are expended for instruction, academic support, student support and institutional support.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	31,074,004	29,966,043	29,966,043	30,666,830	30,435,206	30,272,116	30,272,116
Beginning Cash Balance	16,160,017	1,485,745	3,466,365	4,577,754	3,938,440	3,040,494	3,045,730
Revenues	35,596,848	35,253,397	33,679,837	32,902,631	30,651,494	28,843,639	27,791,225
Expenditures	24,707,218	24,209,202	23,308,708	22,104,277	24,034,436	21,498,103	20,496,022
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer in for Summer Session	376,852	435,342	389,364	478,568	676,000	676,000	676,000
Transfer out for URUF Debt Service	(538,102)	(909,716)	(674,881)	(489,887)	(490,675)	(488,550)	(488,493)
Transfer out for URUF R&R	(37,705)	(104,536)	(37,705)	(37,705)	(37,705)	(37,705)	(37,705)
Transfer out for Scholarships	(6,550,000)	(6,550,000)	(6,550,000)	(6,550,000)	(6,550,000)	(6,550,000)	(6,550,000)
Transfer out for System Assessmen	(902,460)	(839,325)	(801,633)	(779,602)	(805,636)	(805,636)	(805,636)
Transfer out for Programmatic Supp	(514,108)	(308,942)	(259,198)	(219,871)	(187,000)	(187,000)	(187,000)
Transfer out for Act 236	(17,398,378)	(786,398)	(1,325,687)	(3,839,171)	(119,988)	52,591	108,356
Net Total Transfers	(25,563,901.25)	(9,063,575.26)	(9,259,739.99)	(11,437,668)	(7,515,004)	(7,340,300)	(7,284,478)
Ending Cash Balance	1,485,745	3,466,365	4,577,754	3,938,440	3,040,494	3,045,730	3,056,455
Encumbrances	3,449,728	5,045,730	6,405,878	5,805,980	5,000,000	5,000,000	5,000,000
Unencumbered Cash Balance	(1,963,983)	(1,579,365)	(1,828,124)	(1,867,540)	(1,959,506)	(1,954,270)	(1,943,545)

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 \$93,152.62. Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/28/19) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2020 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 decrease in the expenditures in FY 2018 was primarily due to a decrease in salary costs.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,057,534	1,182,534	1,182,534	1,182,534	1,282,534	1,282,534	1,282,534
Beginning Cash Balance	1,804,128	1,881,238	1,726,596	1,864,370	1,968,506	1,968,506	1,963,270
Revenues	1,460,383	1,374,250	1,504,658	1,463,387	1,501,545	1,516,560	1,531,726
Expenditures	1,006,551	1,093,183	957,852	908,349	1,012,545	1,032,796	1,053,451
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(376,722)	(435,709)	(409,033)	(450,902)	(489,000)	(489,000)	(489,000)
Ending Cash Balance	1,881,238	1,726,596	1,864,370	1,968,506	1,968,506	1,963,270	1,952,545
Encumbrances	6,490	8,219	6,698	7,814	9,000	9,000	9,000
Unencumbered Cash Balance	1,874,748	1,718,377	1,857,672	1,960,692	1,959,506	1,954,270	1,943,545

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 \$93,152.62. Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/28/19) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: Library SF
 Legal Authority: 304A-2155, HRS

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

Intended Purpose:

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

Source of Revenues:

Revenue generated from the collection of fines and user fees for use of the library services.

Current Program Activities/Allowable Expenses:

Purchase of replacement books and periodicals, and also materials and supplies in support of the library operations.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Revenue generated is based on usage and collection of fines which will fluctuate from year to year. Expenditures are based on the need to purchase new and/or replacement books and materials. Large purchases are made periodically when funds are available and new or replacement materials, books and supplies are necessary.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	21,309	21,309	21,309	21,309	21,309	21,309	21,309
Beginning Cash Balance	7,704	4,671	4,157	4,377	9,365	13,818	17,253
Revenues	9,769	9,479	10,766	6,153	5,876	5,935	5,994
Expenditures	12,802	9,993	10,546	1,165	1,423	2,500	2,500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	4,671	4,157	4,377	9,365	13,818	17,253	20,747
Encumbrances	223	44	0	0	0	0	0
Unencumbered Cash Balance	4,448	4,113	4,377	9,365	13,818	17,253	20,747

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UH Community Services SF
 Legal Authority: 304A-2156, HRS

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

Intended Purpose:

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

UH Hilo offers community members access to the university's faculty and resources, and for developing community educational opportunities.

Source of Revenues:

Revenues are generated from tuition and fees charged to students for community service programs (i.e., non-credit classes).

Current Program Activities/Allowable Expenses:

Funds are expended for the purpose of providing community educational programs.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

The increase in revenue 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. Effective July 1, 2017, the College of Continuing Education and Community Service (CCECS) was reorganized to the Center for Community Engagement. Due to this reorganization revenue and expenditures decreased in FY 2018 and FY 2019.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	553,315	529,736	529,736	479,736	485,896	487,247	487,247
Beginning Cash Balance	160,637	97,985	155,479	286,156	371,600	242,163	166,087
Revenues	193,122	225,486	182,758	108,366	69,350	70,000	70,000
Expenditures	541,461	468,677	321,946	201,667	153,764	146,076	138,772
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	285,686	300,685	269,865	178,744	(45,023)		
Ending Cash Balance	97,985	155,479	286,156	371,600	242,163	166,087	97,315
Encumbrances	3,772	8,756	1,025	7,093	5,000	5,000	5,000
Unencumbered Cash Balance	94,213	146,723	285,131	364,507	237,163	161,087	92,315

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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 2018 is due to an increase in services such as printing, digital copying, graphic design and facility use fees.

The expenses increased in FY 2019 primarily due to required facility repairs.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	655,999	730,999	730,999	830,999	839,212	841,013	841,013
Beginning Cash Balance	411,915	517,762	557,618	689,761	707,985	573,609	595,829
Revenues	739,484	665,996	740,931	746,083	715,069	722,220	729,442
Expenditures	633,638	626,139	622,089	727,859	849,445	700,000	700,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	1	0	13,300	0	0	0	0
Ending Cash Balance	517,762	557,618	689,761	707,985	573,609	595,829	625,271
Encumbrances	127,767	137,771	84,631	102,124	100,000	100,000	100,000
Unencumbered Cash Balance	389,994	419,847	605,130	605,861	473,609	495,829	525,271

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 2020 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UH Scholarship & Assistance SF
 Legal Authority: 304A-2159, HRS

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

Intended Purpose:

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

Funds are expended for student tuition scholarships.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	6,554,348	6,754,348	6,754,348	6,754,348	6,754,348	6,754,348	6,754,348
Beginning Cash Balance	469,209	700,194	641,307	642,662	657,399	657,399	657,399
Revenues	0	0	0	0	0	0	0
Expenditures	6,319,015	6,608,887	6,548,645	6,535,263	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	6,550,000	6,550,000	6,550,000	6,550,000	6,550,000	6,550,000	6,550,000
Net Total Transfers	6,550,000	6,550,000	6,550,000	6,550,000	6,550,000	6,550,000	6,550,000
Ending Cash Balance	700,194	641,307	642,662	657,399	657,399	657,399	657,399
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	700,194	641,307	642,662	657,399	657,399	657,399	657,399

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: University Revenue Undertakings Fund
 Legal Authority: 304A-2167.5, HRS

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

Intended Purpose:

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

Fund is used to account for revenues and expenditures of the student housing and food services operations.

Source of Revenues:

Revenues generated from dorm rentals, application fees and food services.

Current Program Activities/Allowable Expenses:

Funds are expended for payroll, materials, supplies, services, debt service, R&M and equipment for the student housing and food service operations.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

The increase in FY 2018 expenditures was for operating expenses in support of increased occupancy in the student housing facilities.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,724,267	5,458,514	5,458,514	5,458,514	5,781,101	5,786,053	5,786,053
Beginning Cash Balance	3,784,013	4,284,146	5,082,472	5,792,101	6,578,735	7,017,265	7,454,405
Revenues	5,901,662	5,993,743	6,532,951	6,873,612	6,824,532	6,892,777	6,961,705
Expenditures	4,540,802	4,394,561	5,005,142	4,971,729	5,270,883	5,354,623	5,440,039
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer in for R&R				37,705	37,705	37,705	37,705
Transfer out for Debt Service				(1,152,954)	(1,152,824)	(1,138,719)	(1,138,873)
Net Total Transfers	(860,728)	(800,856)	(818,180)	(1,115,249)	(1,115,119)	(1,101,014)	(1,101,168)
Ending Cash Balance	4,284,146	5,082,472	5,792,101	6,578,735	7,017,265	7,454,405	7,874,903
Encumbrances	425,158	439,682	455,768	1,497,395	450,000	450,000	450,000
Unencumbered Cash Balance	3,858,989	4,642,790	5,336,333	5,081,340	6,567,265	7,004,405	7,424,903

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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:

Revenue decreased in FY 2017 due to a court order to defer TMT lease payments until a resolution was determined which continued into FY 2018.

The decrease in expenditures in FY 2018 is due to adjustments in spending to be in line with available funds.

Revenue from TMT Lease payments resumed in the second half of FY 2019 and spending was adjusted to be in line with actual revenue.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	726,000	756,000	756,000	756,000	756,000	956,000	956,000
Beginning Cash Balance	325,826	289,232	83,072	66,933	72,811	72,811	72,811
Revenues	655,972	510,957	386,039	545,822	600,000	924,080	924,080
Expenditures	692,567	717,117	402,178	539,944	600,000	924,080	924,080
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	289,232	83,072	66,933	72,811	72,811	72,811	72,811
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	289,232	83,072	66,933	72,811	72,811	72,811	72,811

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UHH CIP Project Assessment SF
 Legal Authority: 304A-2172, HRS

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

Intended Purpose:

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

Source of Revenues:

Assessment on capital improvements program projects, repair and maintenance projects and major renovation projects.

Current Program Activities/Allowable Expenses:

Expenses related to central management, oversight and administration of the projects.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Revenue and expenditures are based on capital improvement program projects, repair and maintenance projects, and major renovation projects that are managed by the University which fluctuates from year to year resulting in the variances.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	3,281	711	711	570	570	1,570	1,570
Revenues	0	0	0	0	10,000	5,000	5,000
Expenditures	2,570	0	141	0	9,000	5,000	5,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	711	711	570	570	1,570	1,570	1,570
Encumbrances	137	237	138	138	200	200	200
Unencumbered Cash Balance	574	474	432	432	1,370	1,370	1,370

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

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

Intended Purpose:

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

Source of Revenues:

Ticket sales, sponsorships and other related income.

Current Program Activities/Allowable Expenses:

Expenses in support of the athletic programs and sports camps.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	292,789	267,789	267,789	317,789	317,789	317,789	317,789
Beginning Cash Balance	129,545	135,452	155,638	114,944	34,758	58,758	81,115
Revenues	180,273	204,981	238,062	180,596	208,000	210,080	212,181
Expenditures	185,118	197,827	288,462	268,821	192,000	195,723	199,581
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	10,753	13,032	9,706	8,039	8,000	8,000	8,000
Ending Cash Balance	135,452	155,638	114,944	34,758	58,758	81,115	101,715
Encumbrances	19,446	7,010	10,963	0	10,000	10,000	10,000
Unencumbered Cash Balance	116,006	148,628	103,981	34,758	48,758	71,115	91,715

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UH-Hilo Theatre SF
 Legal Authority: 304A-2178, HRS

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

Intended Purpose:

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

Source of Revenues:

Theatre ticket sales.

Current Program Activities/Allowable Expenses:

Expenses related to programs and performances held at the Theatre.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

The fluctuation in the revenue and expenditures is a result of the number and size of recitals and performances scheduled for each year. Depending on the mix of activities in a given fiscal year, the revenue and expenditures will fluctuate.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	170,035	170,035	170,035	170,035	170,035	170,035	170,035
Beginning Cash Balance	52,309	26,009	27,560	34,123	33,387	29,380	29,750
Revenues	114,094	180,222	141,593	147,193	146,900	148,370	150,000
Expenditures	140,394	178,671	135,030	147,928	150,907	148,000	150,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	26,009	27,560	34,123	33,387	29,380	29,750	29,750
Encumbrances	3,559	0	685	1,014	0	0	0
Unencumbered Cash Balance	22,450	27,560	33,437	32,373	29,380	29,750	29,750

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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:

In FY 2017, there were decreases to revenue and expenses 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. Due to increased activity in FY 2019, a part-time staff was required.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	28,207	28,207	28,207	28,207	28,207	28,207	28,207
Beginning Cash Balance	13,199	12,285	16,756	19,017	26,994	14,253	14,715
Revenues	18,093	12,421	9,660	21,848	20,259	20,462	20,667
Expenditures	19,008	7,951	7,399	13,872	33,000	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	12,285	16,756	19,017	26,994	14,253	14,715	15,382
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	12,285	16,756	19,017	26,994	14,253	14,715	15,382

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: Research and Training RF
 Legal Authority: 304A-2253, HRS

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

Intended Purpose:

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

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,398,912	3,998,912	4,156,089	4,156,089	4,156,089	4,156,089	4,156,089
Beginning Cash Balance	463,308	673,627	781,177	807,436	882,588	917,138	913,830
Revenues	3,829,747	3,828,088	2,883,892	2,316,652	2,339,819	2,363,217	2,386,849
Expenditures	4,106,985	3,919,643	3,559,927	3,125,213	3,185,269	3,246,525	3,309,006
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	487,557	199,105	702,294	883,713	880,000	880,000	880,000
Ending Cash Balance	673,627	781,177	807,436	882,588	917,138	913,830	871,673
Encumbrances	67,791	68,273	46,091	45,593	70,000	70,000	70,000
Unencumbered Cash Balance	605,836	712,903	761,345	836,995	847,138	843,830	801,673

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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. Expenditures decreased in FY 2019 due to termination of a temporary position and student workers.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	146,948	110,485	65,161	2,254	39,835	40,015	40,020
Revenues	60,122	62,416	60,265	55,330	47,940	48,420	48,905
Expenditures	96,584	107,741	123,171	17,749	47,760	48,415	48,900
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	110,485	65,161	2,254	39,835	40,015	40,020	40,025
Encumbrances	1,718	4,070	1,481	2,201	0	0	0
Unencumbered Cash Balance	108,768	61,091	774	37,634	40,015	40,020	40,025

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,000,355	2,370,355	2,370,355	2,370,355	2,370,355	2,370,355	2,370,355
Beginning Cash Balance	1,660,417	1,817,555	2,003,082	1,995,182	2,033,701	1,567,944	1,574,851
Revenues	1,827,773	1,786,037	1,654,378	1,593,548	1,590,997	1,606,907	1,622,976
Expenditures	1,670,635	1,600,510	1,648,977	1,555,029	2,056,754	1,600,000	1,604,078
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(13,300)	(0)	0	0	0
Ending Cash Balance	1,817,555	2,003,082	1,995,182	2,033,701	1,567,944	1,574,851	1,593,749
Encumbrances	72,844	41,389	84,133	60,241	50,000	50,000	50,000
Unencumbered Cash Balance	1,744,711	1,961,693	1,911,050	1,973,460	1,517,944	1,524,851	1,543,749

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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 fluctuation of revenue and expense is a result of the demand for publications. 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. In FY 2019 revenue increased due to a large sale of publications. Expenditures decreased in FY 2019 due to a decrease in printing activity and termination of a temporary position.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	122,135	152,135	152,135	152,135	152,135	152,135	152,135
Beginning Cash Balance	81,302	108,470	62,010	46,155	197,749	82,949	97,949
Revenues	92,421	99,993	89,300	176,652	85,200	100,000	101,000
Expenditures	65,253	146,453	105,156	25,057	200,000	85,000	100,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	108,470	62,010	46,155	197,749	82,949	97,949	98,949
Encumbrances	33,634	8,322	1,212	16,401	0	0	0
Unencumbered Cash Balance	74,836	53,688	44,943	181,349	82,949	97,949	98,949

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

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

Intended Purpose:

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

Source of Revenues:

Conference fees and other related income.

Current Program Activities/Allowable Expenses:

Expenditures related to the administration of conferences, workshops, seminars and other educational activities.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	3	3	3	3	3	3	3
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3	3	3	3	3	3	3
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	3	3	3	3	3	3	3

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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 through FY 2019 were due to needed repairs and maintenance and renovations.

Revenues decreased in FY 2019 due to the conversion of the Small Business Incubator to general office space.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	71,046	81,046	81,046	81,046	81,046	81,046	81,046
Beginning Cash Balance	169,162	193,084	201,411	196,365	112,607	50,937	54,637
Revenues	79,071	77,471	78,665	17,722	10,000	10,200	10,400
Expenditures	55,149	69,144	83,711	101,481	71,670	6,500	6,800
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	193,084	201,411	196,365	112,607	50,937	54,637	58,237
Encumbrances	8,833	9,403	11,279	71,669	0	0	0
Unencumbered Cash Balance	184,251	192,008	185,086	40,937	50,937	54,637	58,237

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UH Parking RF
 Legal Authority: 304A-2275, HRS

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

Intended Purpose:

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

Source of Revenues:

Parking fees and fines.

Current Program Activities/Allowable Expenses:

Expenditures made in support of providing parking services.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	491,674	491,674	491,674	491,674	510,839	512,823	512,823
Beginning Cash Balance	126,705	183,750	245,403	282,114	295,554	314,567	333,252
Revenues	268,374	265,923	259,433	237,312	255,500	258,055	260,636
Expenditures	211,330	204,270	222,723	223,871	236,487	239,370	242,305
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	183,750	245,403	282,114	295,554	314,567	333,252	351,583
Encumbrances	100,946	26,538	17,156	28,528	25,000	25,000	25,000
Unencumbered Cash Balance	82,803	218,865	264,958	267,026	289,567	308,252	326,583

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 2020 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. Revenue will vary based on funds received from the U.S. Department of Education.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	(16)	0	0	0	0	0
Revenues	275,289	341,314	283,985	312,199	296,442	296,442	296,442
Expenditures	275,305	341,298	283,985	312,199	296,442	296,442	296,442
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)	0	0	0	0	0	0
Encumbrances	0	0	0				
Unencumbered Cash Balance	(16)	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 2020 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):

Variations:

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 TFSS 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	15,456,479	15,767,979	16,500,000	16,111,810	16,358,810	16,358,810	16,358,810
Beginning Cash Balance	3,246,762	(2,064,099)	(1,996,284)	(1,226,126)	(899,823)	(1,100,546)	(803,025)
Revenues	14,091,424	16,120,348	16,438,283	16,748,102	16,960,814	16,791,206	16,735,795
Expenditures	7,381,256	7,076,341	8,449,200	8,963,517	10,616,704	9,510,871	9,605,979
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Debt Service trans-out	(4,286,155)	(3,817,662)	(3,114,259)	(4,134,686)	(3,640,000)	(3,640,000)	(3,640,000)
Scholarship trans-out	(2,266,615)	(2,315,961)	(1,890,000)	(2,130,339)	(2,500,000)	(2,500,000)	(2,500,000)
EB-5 & Other System Assess.	(116,229)	(114,825)	(192,410)	(119,476)	(125,000)	(125,000)	(125,000)
Act 236	(5,352,029)	(2,724,475)	(2,022,257)	(1,073,782)	(279,834)	(717,814)	(593,408)
Net Total Transfers	(12,021,028)	(8,972,923)	(7,218,925)	(7,458,283)	(6,544,834)	(6,982,814)	(6,858,408)
Ending Cash Balance	(2,064,099)	(1,993,015)	(1,226,126)	(899,823)	(1,100,546)	(803,025)	(531,617)
Encumbrances	738,203	463,800	367,570	415,525	350,000	375,000	375,000
Unencumbered Cash Balance	(2,802,302)	(2,456,815)	(1,593,696)	(1,315,348)	(1,450,546)	(1,178,025)	(906,617)

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 \$36,289.20.

Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/28/19) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2020 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:

Steady increase in enrollment for summer session led to higher than projected revenue and expenditures (FY16-FY19).

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,500,000	1,500,000	1,500,000	1,500,000	1,400,000	1,400,000	1,400,000
Beginning Cash Balance	2,411,201	2,828,427	2,499,910	1,648,189	1,351,638	1,450,546	1,178,025
Revenues	1,053,837	1,087,854	1,092,211	1,301,608	1,330,400	1,343,704	1,357,141
Expenditures	381,611	444,145	478,921	598,160	604,141	616,224	628,549
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Debt Services		(467,890)	(911,002)		(500,000)	(500,000)	(500,000)
EB-5 Interest trans-out	(255,000)	(255,000)	(297,500)				
R&R Reserve		(250,000)	(250,000)	(1,000,000)	(127,350)	(500,000)	(500,000)
System Assessments		(2,605)	(6,510)				
Net Total Transfers	(255,000)	(975,495)	(1,465,012)	(1,000,000)	(627,350)	(1,000,000)	(1,000,000)
Ending Cash Balance	2,828,427	2,496,641	1,648,189	1,351,638	1,450,546	1,178,025	906,617
Encumbrances	5,400	0	0	0	0	0	0
Unencumbered Cash Balance	2,823,027	2,496,641	1,648,189	1,351,638	1,450,546	1,178,025	906,617

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 \$36,289.20. Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/28/19) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2020 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):

Variations:

FY18 decrease in expenditures due to a decrease in travel expenditures and library acquisitions as compared to FY17.

FY19 decrease in revenue mainly due to an A/R which was collected in FY20 as well as a decrease in copy card sales.

Expenditures in FY19 adjusted as revenue intake decreased (i.e. decrease in supplies, subscriptions, and non-personnel services)

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	20,000	25,000	25,000	25,000	25,000	25,000	25,000
Beginning Cash Balance	18,211	13,666	10,435	10,098	11,390	9,790	8,158
Revenues	19,463	20,673	18,646	14,694	14,000	14,280	14,566
Expenditures	24,008	23,903	17,932	11,152	13,500	13,770	14,045
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Institutional Assessment			(1,052)	(2,249)	(2,100)	(2,142)	(2,185)
Net Total Transfers	0	0	(1,052)	(2,249)	(2,100)	(2,142)	(2,185)
Ending Cash Balance	13,666	10,435	10,098	11,390	9,790	8,158	6,493
Encumbrances	6,313	5,214	6,709	4,173	3,000	3,000	3,000
Unencumbered Cash Balance	7,353	5,221	3,389	7,216	6,790	5,158	3,493

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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 in FY18 and 19. FY19 realized an increase in international agreements and job fair revenue.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	250,000	180,000	190,000	150,000	150,000	150,000	150,000
Beginning Cash Balance	39,507	95,737	84,687	44,819	75,004	96,689	118,807
Revenues	146,715	168,521	84,989	134,367	134,100	136,782	139,518
Expenditures	90,485	179,515	119,902	86,968	95,200	97,104	99,046
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Institutional Assessment			(4,955)	(17,215)	(17,215)	(17,559)	(17,910)
Net Total Transfers	0	0	(4,955)	(17,215)	(17,215)	(17,559)	(17,910)
Ending Cash Balance	95,737	84,742.79	44,819	75,004	96,689	118,807	141,368
Encumbrances	37,808	10,202	549	36	100	100	100
Unencumbered Cash Balance	57,929	74,541	44,270	74,968	96,589	118,707	141,268

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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. FY19 no expenditures recorded as no vending costs were incurred.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	75,000	25,000	25,000	25,000	25,000	25,000	25,000
Beginning Cash Balance	20,302	34,460	49,044	67,941	100,962	134,820	168,568
Revenues	25,864	24,750	12,994	13,557	19,200	19,392	19,586
Expenditures	11,706	10,222	105	0	5,000	5,500	6,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Institutional Assessment				19,464	19,659	19,855	20,054
Net Total Transfers	0	0	6,007	19,464	19,659	19,855	20,054
Ending Cash Balance	34,460	48,988	67,941	100,962	134,820	168,568	202,207
Encumbrances	246	0	0	0	0	0	0
Unencumbered Cash Balance	34,214	48,988	67,941	100,962	134,820	168,568	202,207

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 2020 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:

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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,000,000	2,300,000	2,063,810	2,400,000	2,600,000	2,600,000	2,600,000
Beginning Cash Balance	(55,482)	(142,059)	(99,577)	(84,834)	(0)	(0)	(0)
Revenues	0	0	0	0	0	0	0
Expenditures	2,353,192	2,273,479	1,875,257	2,045,504	2,500,000	2,500,000	2,500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Scholarship trans-in from TFSF	2,266,615	2,315,961	1,890,000	2,130,338	2,500,000	2,500,000	2,500,000
Net Total Transfers	2,266,615	2,315,961	1,890,000	2,130,338	2,500,000	2,500,000	2,500,000
Ending Cash Balance	(142,059)	(99,577)	(84,834)	(0)	(0)	(0)	(0)
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(142,059)	(99,577)	(84,834)	(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 2020 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. Revenue variance due to interest earned.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	200,000	2,000	2,000	90,000	0	0	0
Beginning Cash Balance	269,876	86,603	85,070	85,669	86,845	0	0
Revenues	(24,555)	273	599	1,176	0	0	0
Expenditures	158,717	1,807	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Debt Services							
EB-5 Interest							
Emergency Siren							
R&R Reserve					(86,845)		
Net Total Transfers	0	0	0	0	(86,845)	0	0
Ending Cash Balance	86,603	85,070	85,669	86,845	0	0	0
Encumbrances	1,807	0	0	0	0	0	0
Unencumbered Cash Balance	84,796	85,070	85,669	86,845	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 2020 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 (primarily from tuition revenue to the Rev Undertaking account).

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,000	2,500	3,000	7,000	20,000	20,000	20,000
Beginning Cash Balance	259	21	250,527	500,600	1,507,295	1,728,318	2,235,283
Revenues	278	503	2,760	14,765	15,060	15,362	15,669
Expenditures	3,154	2,603	5,152	8,071	8,232	8,397	8,565
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Rating Agent and Other Fees	2,638	2,605	2,465				
Debt Services/BABS							
R&R Reserve		250,000	250,000	1,000,001	214,195	500,000	500,000
Net Total Transfers	2,638	252,605	252,465	1,000,001	214,195	500,000	500,000
Ending Cash Balance	21	250,527	500,600	1,507,295	1,728,318	2,235,283	2,742,387
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	21	250,527	500,600	1,507,295	1,728,318	2,235,283	2,742,387

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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 between the Cable Television Division of the State of Hawaii DCCA and UH West Oahu. 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. On 5/15/18, temp hire resigned, thus a drop in expenditures reflected in FY19 until temp position filled on 1/22/19.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	500,000	200,000	200,000	200,000	200,000	200,000	200,000
Beginning Cash Balance	500,000	682,695	800,466	844,791	915,392	903,092	758,927
Revenues	250,000	200,000	175,000	161,892	125,000	0	0
Expenditures	67,305	82,229	130,675	91,291	137,300	144,165	151,373
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	682,695	800,466	844,791	915,392	903,092	758,927	607,554
Encumbrances	21,266	16,017	5,271	1,069	1,000	1,000	1,000
Unencumbered Cash Balance	661,429	784,449	839,520	914,323	902,092	757,927	606,554

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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. In FY19 UHWO received additional RTRF funds to support SEED projects.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	225,000	225,000	300,000	400,000	400,000	400,000	400,000
Beginning Cash Balance	88,488	7,595	30,016	95,389	183,927	50,600	0
Revenues	140,203	190,521	292,561	327,988	329,520	332,815	336,143
Expenditures	221,136	168,100	227,189	219,450	438,447	383,415	336,143
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
RTRF Adjustment	40						
System Assessment (EPSCoR)				(20,000)	(24,400)		
Net Total Transfers	40	0	0	(20,000)	(24,400)	0	0
Ending Cash Balance	7,595	30,016	95,389	183,927	50,600	0	0
Encumbrances	0	0	2,972	0	0	0	0
Unencumbered Cash Balance	7,595	30,016	92,417	183,927	50,600	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 2020 Legislature

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

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

Intended Purpose:

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

Expenses related to managing the cost of transcripts and diplomas.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Increase in student help payroll, printing costs and subscription costs led to an overall increase in expenditures in FY17. In FY18, created additional student help positions in the Records Office to assist with growing demands.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	50,000	70,000	75,000	100,000	100,000	100,000	100,000
Beginning Cash Balance	55,018	62,290	70,627	55,532	41,514	29,057	19,347
Revenues	25,837	28,378	27,913	27,028	29,000	29,290	29,583
Expenditures	18,565	20,041	43,008	41,046	41,457	39,000	39,390
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	62,290	70,627	55,532	41,514	29,057	19,347	9,540
Encumbrances	4,711	9,388	8,368	8,678	8,000	8,000	8,000
Unencumbered Cash Balance	57,580	61,239	47,163	32,836	21,057	11,347	1,540

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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 steadily increased from FY16 to provide services and activities to the growing student population.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	815,000	815,000	883,139	883,139	883,139	883,139	883,139
Beginning Cash Balance	487,845	739,109	1,010,774	1,046,121	969,264	876,518	748,641
Revenues	603,312	655,147	496,367	496,806	509,600	504,586	502,915
Expenditures	352,048	383,482	461,019	573,663	602,346	632,463	664,086
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	739,109	1,010,774	1,046,121	969,264	876,518	748,641	587,470
Encumbrances	37,460	5,010	13,754	9,020	9,500	9,975	10,474
Unencumbered Cash Balance	701,649	1,005,764	1,032,367	960,244	867,018	738,666	576,996

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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:

FY17 increase in revenue and expenditures were higher than projected as CLEAR provided increased services to the community. Increase in FY17 revenue also due to collection of prior year's account receivable. In FY18, drop in revenue as a reflection of a decrease in classes.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	10,000	15,000	20,000	20,000	20,000	20,000	20,000
Beginning Cash Balance	4,387	6,847	10,616	10,060	9,313	9,213	9,113
Revenues	7,803	11,330	6,543	6,325	7,900	7,940	7,979
Expenditures	5,343	7,561	7,099	7,072	8,000	8,040	8,080
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	6,847	10,616	10,060	9,313	9,213	9,113	9,012
Encumbrances	2,385	3,041	2,428	176	200	200	200
Unencumbered Cash Balance	4,462	7,576	7,632	9,137	9,013	8,913	8,812

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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 2017 due to an increase in facilities use agreements. In FY18, received a one time retro payment for land use.

Expenses increased in FY17+ to repair & maintain campus facilities, support the hiring of a temporary/casual hire to manage activities, and support campus events.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	900,000	875,000	785,000	660,000	660,000	660,000	660,000
Beginning Cash Balance	174,577	337,334	472,304	718,580	868,043	1,036,043	1,204,073
Revenues	259,915	269,139	392,873	316,814	333,000	336,330	339,693
Expenditures	97,161	134,169	146,597	167,351	165,000	168,300	171,666
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	3	0	0	0	0	0	0
Ending Cash Balance	337,334	472,304	718,580	868,043	1,036,043	1,204,073	1,372,100
Encumbrances	19,309	24,303	56,990	8,448	8,532	8,618	8,704
Unencumbered Cash Balance	318,025	448,001	661,590	859,595	1,027,511	1,195,456	1,363,397

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	33,544	33,544	802,037	802,037	802,037	802,037	802,037
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	45,774	30,050	68,429	94,238	100,000	100,500	101,003
Expenditures	45,774	30,050	68,429	94,238	100,000	100,500	101,003
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 2020 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):

Variations:

	Financial Data						
	FY 2016 (actual)	FY 2017 (actual)	FY 2018 (actual)	FY 2019 (actual)	FY 2020 (estimated)	FY 2021 (estimated)	FY 2022 (estimated)
Appropriation Ceiling	76,201,367	76,230,929	76,230,929	76,697,038	79,957,893	79,957,893	79,957,893
Beginning Cash Balance	16,219,438	5,470,004	7,429,149	6,636,625	6,422,470	6,308,881	6,308,881
Revenues	67,058,990	65,335,477	62,038,982	61,131,621	59,894,074	58,269,001	58,803,984
Expenditures	52,428,782	53,251,874	55,505,225	50,189,129	55,260,539	53,635,466	54,170,449

Transfers

List each net transfer in/out or projection in/out; list each account number

Act 236 transfer from UH System				25,224,781	30,311,162	24,714,542	23,804,333
2224382 Trf to UH System for Presidents Emerging Leaders Prog				(3,000)			
2230272 Trf to debt service				(397,156)			
2224502 Trf to debt service				(150,250)			
2286922 Trf to debt service				(1,853,803)			
2214862 Trf to Hawaii P20 for UHCC projects				(72,112)			
2215392 Trf to Systemwide Programs for eBuilders assessment				(53,956)			
2265142 Trf to Systemwide Programs for NeoGov assessment				(49,333)			
2301485 Trf to UH System for Risk Mgmt assessment				(93,081)			
2301486 Trf to UH System for Risk Mgmt assessment				(24,819)			
2301487 Trf to UH System for Risk Mgmt assessment				(14,310)			
2301493 Trf to UH System for Risk Mgmt assessment				(79,955)			
2301502 Trf to UH System for Risk Mgmt assessment				(28,386)			
2301515 Trf to UH System for Risk Mgmt assessment				(69,159)			
2301516 Trf to UH System for Risk Mgmt assessment				(46,271)			
2301485 Trf to UH System for UHCC Reserve				(28,382)			
2301486 Trf to UH System for UHCC Reserve				(28,019)			
2301487 Trf to UH System for UHCC Reserve				(10,378)			
2301493 Trf to UH System for UHCC Reserve				(57,441)			
2301502 Trf to UH System for UHCC Reserve				(3,235)			
2301515 Trf to UH System for UHCC Reserve				(172,037)			
2301516 Trf to UH System for UHCC Reserve				(76,009)			
2301485 Trf to UH System for Quali financial system assessment				(167,134)			
2301486 Trf to UH System for Quali financial system assessment				(167,385)			
2301487 Trf to UH System for Quali financial system assessment				(75,422)			
2301493 Trf to UH System for Quali financial system assessment				(304,019)			
2301502 Trf to UH System for Quali financial system assessment				(120,444)			
2301515 Trf to UH System for Quali financial system assessment				(493,099)			
2301516 Trf to UH System for Quali financial system assessment				(433,309)			
2302897 Trf to Hawaii P20 for Early College Initiative				(125,000)			
2301515 Trf from Manoa Coll of Soc Sci speaking engagement				50			
2302997 Trf to UH System for Presidents Emerging Leaders Prog				(2,000)			
2301486 Trf to UH System for Presidents Emerging Leaders Prog				(2,000)			
2218402 Trf to UH System for Presidents Emerging Leaders Prog				(2,000)			
2218872 Trf to UH System for Presidents Emerging Leaders Prog				(1,000)			
2226672 Trf to UH System for Presidents Emerging Leaders Prog				(2,000)			
2301485 Trf to UH System for UH Foundation assessment				(102,391)			
2301486 Trf to UH System for UH Foundation assessment				(128,804)			
2301487 Trf to UH System for UH Foundation assessment				(63,009)			
2301493 Trf to UH System for UH Foundation assessment				(8,707)			
2301502 Trf to UH System for UH Foundation assessment				(29,101)			
2301515 Trf to UH System for UH Foundation assessment				(149,644)			
2301516 Trf to UH System for UH Foundation assessment				(9,146)			
2301485 Trf to Univ Bond Sys Repair & Replacement Reserve				(140,073)			
2300966 Trf to UH System for centralization of financial aid project				(210,000)			
2221652 Trf to RUF for interest and Bond System expenses				(1,500)			
2224502 Trf to RUF for interest and Bond System expenses				(600)			
Act 236 transfer to UH System				(30,311,162)	(24,714,542)	(23,804,333)	(22,894,124)
Net Transfer Projection (excl Act 236)					(10,343,744)	(5,943,744)	(5,843,744)
Net Total Transfers	(25,319,642)	(10,124,453)	(17,926,291)	(11,156,647)	(4,747,124)	(4,633,535)	(4,633,535)
Ending Cash Balance	5,470,004	7,429,149	6,636,625	6,422,470	6,308,881	6,308,881	6,308,881
Encumbrances	5,458,428	7,497,018	6,445,578	6,308,881	6,308,881	6,308,881	6,308,881
Unencumbered Cash Balance	11,576	(67,869)	191,046	113,589	0	0	0

Additional Information:

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

* Community Colleges 304A-2153, HRS ended FY 2019 with a total Unencumbered Cash Balance of \$113,588.68. Remaining balance is due to cash transactions posted after the transfer to UOH-800 required by Act 236, SLH 2015 (on 06/28/19) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2020 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	22,049,621	22,049,621	23,536,988	23,212,895	20,550,970	20,672,944	20,672,944
Beginning Cash Balance	27,946,455	19,884,344	21,386,600	22,048,668	20,921,728	20,989,637	19,989,637
Revenues	17,354,509	18,629,257	18,364,241	17,524,442	16,832,493	16,947,600	17,079,500
Expenditures	15,544,706	15,995,088	16,946,451	17,914,709	15,946,803	17,129,819	17,261,719
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
2302098 Trf funds for Moloka'i Ag project to Manoa CTAHR				(49,500)			
2301803 Admin assessment transfer from Conf Ctr RF				4,889	4,800	4,800	4,800
2238122 Trf for debt service				(589,861)	(589,862)	(589,862)	(589,862)
2261852 Distribution of royalties from UH System				7,612			
2251932 Trf to Repair & Replacement Reserve				(231,419)	(231,419)	(231,419)	(231,419)
2251932 Trf to RUF for Bond Sys expenses				(1,301)	(1,300)	(1,300)	(1,300)
2244932 Return startup funding for concept restaurant				122,907			
Net Total Transfers	(9,871,914)	(1,131,913)	(755,722)	(736,673)	(817,781)	(817,781)	(817,781)
Ending Cash Balance	19,884,344	21,386,600	22,048,668	20,921,728	20,989,637	19,989,637	18,989,637
Encumbrances	1,722,765	1,556,676	1,877,126	1,904,180	1,904,180	1,904,180	1,904,180
Unencumbered Cash Balance	18,161,579	19,829,924	20,171,542	19,017,548	19,085,457	18,085,457	17,085,457

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	184,559	184,559	184,559	42,543	0	0	0
Beginning Cash Balance	286	37,782	38,167	38,504	40,914	37,352	37,352
Revenues	(1,369)	(1,787)	(164)	5,659	0	0	0
Expenditures	76,390	69,829	140,803	6,650	7,162	3,600	3,600
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
2300437 Trf from CCSF for interest and Bond System expenses				1,301	1,300	1,300	1,300
2276702 Trf from TFSF for interest and Bond System expenses				1,500	1,500	1,500	1,500
2271642 Trf from TFSF for interest and Bond System expenses				600	600	600	600
2300471 Trf from TFSF for interest and Bond System expenses					200	200	200
Net Total Transfers	115,255	72,001	141,304	3,401	3,600	3,600	3,600
Ending Cash Balance	37,782	38,167	38,504	40,914	37,352	37,352	37,352
Encumbrances	37,352	37,352	37,352	37,352	37,352	37,352	37,352
Unencumbered Cash Balance	430	815	1,152	3,562	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 2020 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 a concept restaurant operated by Kapi'olani CC's culinary program. The revenue and expenditure amounts are restaurant sales and operational expenses. The concept restaurant operated from May 2017 to December 2017.

The restaurant provided students with classroom as well as practical experience in an operating restaurant. The restaurant ceased operations in FY 2018 and unused startup funds were returned to the CCSF.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	80,000	80,000	80,000	80,000	70,000	70,000	70,000
Beginning Cash Balance	46,998	47,091	544,363	168,927	48,133	0	0
Revenues	92	129,546	433,049	2,114	0	0	0
Expenditures	0	232,274	808,485	0	48,133	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
3400261 Return startup funding for concept restaurant				(122,908)	0	0	0
Net Total Transfers	1	600,000	0	(122,908)	0	0	0
Ending Cash Balance	47,091	544,363	168,927	48,133	0	0	0
Encumbrances	0	25,231	2,635	0	0	0	0
Unencumbered Cash Balance	47,091	519,132	166,292	48,133	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 2020 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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,275,314	2,275,314	2,718,307	2,718,307	2,837,635	2,840,339	2,840,339
Beginning Cash Balance	2,440,709	2,930,088	2,549,967	2,071,782	1,604,365	1,604,365	1,404,365
Revenues	2,699,622	2,251,493	1,333,831	1,513,539	1,998,835	2,018,823	2,039,011
Expenditures	2,244,183	2,661,614	1,763,288	1,940,956	1,958,835	2,178,823	2,399,011
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
3800855 Trf to UH System for EPSCORE project				(40,000)	(40,000)	(40,000)	(40,000)
Net Total Transfers	33,940	30,000	(48,728)	(40,000)	(40,000)	(40,000)	(40,000)
Ending Cash Balance	2,930,088	2,549,967	2,071,782	1,604,365	1,604,365	1,404,365	1,004,365
Encumbrances	163,002	289,169	50,658	16,137	16,137	16,137	16,137
Unencumbered Cash Balance	2,767,086	2,260,798	2,021,124	1,588,228	1,588,228	1,388,228	988,228

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

Department: UOH
 Prog ID(s): UOH-800
 Name of Fund: UH Student Activities RF
 Legal Authority: 304A-2257, HRS

Contact Name: Michael Unebasami
 Phone: 956-6280
 Fund type (MOF) W
 Appropriation Acct. No. S-380-F

Intended Purpose:

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

Source of Revenues:

Revenues are from compulsory student activity fees collected on behalf of chartered student organizations and student activity programs.

Current Program Activities/Allowable Expenses:

The fund is used to account for receipts and expenses associated with student oriented activities, programs, and services developed and implemented by chartered student organizations and student activity programs such as student government, student publications, social or cultural activities, honor society activities, new student orientation.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,739,439	1,739,439	1,789,875	1,789,875	2,066,658	2,066,658	2,066,658
Beginning Cash Balance	1,922,903	2,097,216	1,960,142	1,816,456	1,634,652	1,630,348	1,630,348
Revenues	1,714,558	1,536,006	1,430,504	1,386,847	1,457,139	1,457,139	1,457,139
Expenditures	1,540,245	1,673,080	1,574,190	1,568,651	1,461,443	1,457,139	1,457,139
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,097,216	1,960,142	1,816,456	1,634,652	1,630,348	1,630,348	1,630,348
Encumbrances	148,527	117,602	54,943	33,614	33,614	33,614	33,614
Unencumbered Cash Balance	1,948,689	1,842,540	1,761,513	1,601,038	1,596,734	1,596,734	1,596,734

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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 2019. The magnitude of the fluctuations from year to year vary based on the number, size, duration, and complexity of the conferences. Timing differences between the collection of conference fees and disbursement of funds for conference arrangements which cross fiscal years may also contribute to differences in the level of revenues and expenditures between fiscal years.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	950,000	950,000	950,000	950,000	590,000	590,000	590,000
Beginning Cash Balance	901,273	682,705	707,395	741,039	751,114	756,418	756,418
Revenues	586,505	285,025	322,978	401,462	285,208	285,208	285,208
Expenditures	600,461	275,467	288,794	386,498	276,104	285,208	285,208
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
3330802 Admin assessment trf to CCSF				(4,889)	(3,800)		
Net Total Transfers	(204,612)	15,132	(540)	(4,889)	(3,800)	0	0
Ending Cash Balance	682,705	707,395	741,039	751,114	756,418	756,418	756,418
Encumbrances	37,597	40,871	42,629	56,403	56,403	56,403	56,403
Unencumbered Cash Balance	645,108	666,524	698,410	694,711	700,015	700,015	700,015

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

Department: UOH
 Prog ID(s): UOH-800
 Name of Fund: Nurse Training
 Legal Authority: 328L-3, Act 236, SLH 2005

Contact Name: Michael Unebasami
 Phone: 956-6280
 Fund type (MOF) B
 Appropriation Acct. No. S-322-F

Intended Purpose:

Funds were appropriated under Act 236 of SLH 2005, from the Emergency and Budget Reserve Fund established by section 328L-3, Hawaii Revised Statutes for nurse training, including a clinical component, teaching by qualified instructors, nurses review course, and certified nursing assistance course. This was a one-time activity.

Source of Revenues:

Funds were appropriated under Act 236 of the 2005, from the Emergency and Budget Reserve Fund established by section 328L-3, Hawaii Revised Statutes to meet emergency economic situations facing the State.

Current Program Activities/Allowable Expenses:

No current activities/expenses as funds were only appropriated for one fiscal year. Program activities during the year of funding included a certified nursing assistance course which targeted students who were registered nurses who were not previously employed as nurses and individuals who were preparing for the licensure examination. The training provided a means to enter the workforce as qualified registered nurses. It's aim was to improve the nursing shortage, which will in turn would benefit all the residents of the State.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	2,730	2,730	2,730	2,730	2,730	2,730	2,730
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							
	0	0	0	0	0	0	0
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,730	2,730	2,730	2,730	2,730	2,730	2,730
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	2,730	2,730	2,730	2,730	2,730	2,730	2,730

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	366,615	384,964	333,515	387,170	367,943	367,943	367,943
Expenditures	366,615	384,964	333,515	387,170	367,943	367,943	367,943
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	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	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 2020 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:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	3,179,811	2,329,352	2,412,003	2,403,719	2,381,692	2,381,692	2,381,692
Expenditures	3,179,811	2,329,352	2,412,003	2,403,719	2,381,692	2,381,692	2,381,692
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	0	0	0	0	0	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	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 2020 Legislature

Department: UOH
 Prog ID(s): UOH-881
 Name of Fund: State Aquarium SF
 Legal Authority: 304A-2165, HRS

Contact Name: Sandy French
 Phone: 956-5495
 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 2019 cash balance deficiency due to mechanical failures, increase water charges and exhibit upkeep.

Although expenditure variance decreased, we were able to offset with other sources of funding such as UH Foundation, grants, Shops and FOWA.

Expenditures would have remained unchanged from FY 2018. Aquarium is currently paying down \$800K salt water discharge fee resulting in increased expenses in 2020, 2021.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	173,761	83,087	291,054	(38,187)	244,869	144,869	444,869
Revenues	2,606,500	2,876,841	2,735,465	2,848,424	2,900,000	2,900,000	2,900,000
Expenditures	2,697,174	2,668,874	3,064,706	2,565,368	3,000,000	2,600,000	2,600,000
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	83,087	291,054	(38,187)	244,869	144,869	444,869	744,869
Encumbrances	80,585	129,019	90,302	151,736			
Unencumbered Cash Balance	2,502	162,035	(128,489)	93,132	144,869	444,869	744,869

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 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:

FY 19 reflects a full fiscal year of operations for the gift shop rather than 6 months of operation for FY 18.

The variances are a reflection of a 12 month operating year. Expenditures increased due to transfers from the Aquarium SF to cover cash deficiencies.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	81,194	45,185	19,766	346,535	293,217	393,217	493,217
Revenues	113	80	552,955	1,120,561	1,200,000	1,200,000	1,200,000
Expenditures	36,123	25,498	226,186	1,173,880	1,100,000	1,100,000	1,100,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	45,185	19,766	346,535	293,217	393,217	493,217	593,217
Encumbrances	38,071	11,368	17,607	17,551			
Unencumbered Cash Balance	7,114	8,399	328,928	275,665	393,217	493,217	593,217

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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:

The increase in FY 2019 revenue was due to rental income from the Mānoa Innovation Center.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			1,000,000	1,000,000	2,000,000	2,000,000	2,000,000
Beginning Cash Balance	0	0	0	33	(511,401)	(55,350)	50,010
Revenues			(253,967)	499,186	1,520,985	1,520,985	1,520,985
Expenditures			0	930,621	944,934	1,295,625	1,320,625
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	254,000	(80,000)	(120,000)	(120,000)	(120,000)
Ending Cash Balance	0	0	33	(511,401)	(55,350)	50,010	130,370
Encumbrances			105,048	17,508	0	0	0
Unencumbered Cash Balance	0	0	(105,015)	(528,909)	(55,350)	50,010	130,370

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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 2016 through FY 2019 were due to settlements in the University's favor. FY 2018 revenues 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. The variance in expenditures in FY 2018 and FY 2019 were attributed to reimbursements of legal fees incurred in FY 2017 and FY 2018, respectively.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	6,104,192	5,686,968	3,747,808	5,572,675	6,780,118	5,419,956	6,381,039
Revenues	107,000	94,417	992,744	47,921	169,718	0	0
Expenditures	2,459,968	3,962,897	1,090,127	754,953	3,444,354	955,984	1,367,427
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
*See below							
Net Total Transfers	1,935,744	1,929,320	1,922,250	1,914,475	1,914,475	1,917,067	1,915,339
Ending Cash Balance	5,686,968	3,747,808	5,572,675	6,780,118	5,419,956	6,381,039	6,928,951
Encumbrances	1,171,075	1,081,654	1,492,053	1,156,059	1,243,255	1,297,123	1,232,146
Unencumbered Cash Balance	4,515,894	2,666,154	4,080,622	5,624,059	4,176,701	5,083,917	5,696,805

Additional Information:

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

*Transfers: \$1,914,475 transfer-in from the campuses for the annual Risk Management Special Fund assessment.

Report on Non-General Fund Information
for Submittal to the 2020 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 to FY 2019 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, the Tuition & Fees Special Fund is being utilized to satisfy rising expenditures in growing Systemwide programs. Expenditures are projected to rise from FY 2018 to FY 2020 due to a new document imaging project and payments on prior year encumbrances.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	15,000,000	15,000,000	15,000,000	7,250,000	9,397,000	9,397,000	9,397,000
Beginning Cash Balance	7,767,702	105,121,164	127,554,755	139,348,358	156,691,380	152,298,433	151,142,342
Revenues	963,008	1,579,286	2,413,269	3,088,684	3,053,249	3,080,798	3,080,798
Expenditures	6,846,379	7,756,078	10,353,099	8,278,318	13,150,188	10,578,322	10,603,007
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
*See below							
Net Total Transfers	103,236,833	28,610,382	19,733,433	22,532,656	5,703,992	6,341,433	1,986,817
Ending Cash Balance	105,121,164	127,554,755	139,348,358	156,691,380	152,298,433	151,142,342	145,606,950
Encumbrances	3,955,710	6,663,645	4,496,432	4,706,154	2,250,812	2,120,560	2,183,738
Unencumbered Cash Balance	101,165,454	120,891,111	134,851,926	151,985,227	150,047,621	149,021,782	143,423,212
	**	**	**	**	**	**	**

Additional Information:

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

* Transfers: \$3,000,000.03 transfer-in for the UH Foundation Assessment, \$5,693,182.00 transfer-in for the Banner Assessment, \$30,517,061.02 transfer-in from UH programs; \$1,580,594.46 transfer-out for debt service; and \$15,096,992.69 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 2020 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:

FY 2016 revenue was due to a contract payment received once every five years. Expenditures are anticipated to rise due to investments being made in information system projects that increase business process efficiency and provide improved data for management and decision making, as well as investments in IT security for defense and incident response measures, and support for mandated protection of regulated data and research activity.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,600,000	1,600,000	1,600,000	1,600,000	2,100,000	2,100,000	2,100,000
Beginning Cash Balance	1,870,518	3,745,433	3,783,661	4,412,441	4,529,893	3,795,118	3,993,118
Revenues	2,765,633	1,955,217	2,264,545	2,039,732	2,240,000	2,240,000	2,240,000
Expenditures	1,464,844	1,949,701	1,650,644	1,922,280	2,974,775	2,042,000	2,042,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	574,125	32,713	14,879	0	0	0	0
Ending Cash Balance	3,745,433	3,783,661	4,412,441	4,529,893	3,795,118	3,993,118	4,191,118
Encumbrances	673,564	405,789	480,848	719,614	750,000	500,000	500,000
Unencumbered Cash Balance	3,071,869	3,377,872	3,931,593	3,810,278	3,045,118	3,493,118	3,691,118

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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:

Revenue variances are the result of fluctuations in cage counts of animals being housed and cared for by the Animal and Veterinary Services Program and their corresponding per diem charges.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		2,200,000	2,200,000	1,000,000	2,200,000	2,200,000	2,200,000
Beginning Cash Balance	0	0	(56,991)	(13,422)	120,700	92,045	88,889
Revenues		735,087	899,407	1,001,048	926,400	969,120	1,013,976
Expenditures		864,547	855,863	866,925	955,055	972,276	992,939
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	72,469	24	0	0	0	0
Ending Cash Balance	0	(56,991)	(13,422)	120,700	92,045	88,889	109,926
Encumbrances		41,832	14,476	26,956	0	0	0
Unencumbered Cash Balance	0	(98,823)	(27,898)	93,744	92,045	88,889	109,926

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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 Plus Scholarships are awarded before each academic year. However, eligibility of students will vary from year to year, and those that are on this scholarship may lose eligibility if their grades are not maintained, they change to part-time, or drop out of school.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	3,341,872	3,370,451	3,379,631	3,389,810	3,401,022	3,410,288	3,420,008
Revenues	8,589	9,270	10,179	9,712	9,267	9,719	9,566
Expenditures	2,980,011	3,000,090	3,000,000	2,998,500	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	3,370,451	3,379,631	3,389,810	3,401,022	3,410,288	3,420,008	3,429,573
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	3,370,451	3,379,631	3,389,810	3,401,022	3,410,288	3,420,008	3,429,573

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 2020 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.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	10,188,272	10,188,272	10,188,272	200,000	200,000	200,000	200,000
Beginning Cash Balance	1,098,900	907,077	596,945	1,430,875	1,452,924	1,299,924	1,320,724
Revenues	4,399	39,074	150,095	22,049	22,000	22,000	22,000
Expenditures	410,516	312,272	111,398	0	175,000	1,200	1,200
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	214,294	(36,933)	795,233	0	0	0	0
Ending Cash Balance	907,077	596,945	1,430,875	1,452,924	1,299,924	1,320,724	1,341,524
Encumbrances	109,678	28,745	70,389	66,282	0	0	0
Unencumbered Cash Balance	797,399	568,200	1,360,486	1,386,642	1,299,924	1,320,724	1,341,524

Additional Information:

Amount Req. by Bond Covenants	1,479,263	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		170,000		
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

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

Intended Purpose:

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

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

Source of Revenues:

Transfer from Tuition & Fees, interest income.

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	(11)	(0)	(0)	(2)	(1)	(1)	(1)
Revenues	110	5	48	920	0	0	0
Expenditures	1,547	1,220	2,183	3,109	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	1,448	1,214	2,133	2,190	0	0	0
Ending Cash Balance	(0)	(0)	(2)	(1)	(1)	(1)	(1)
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(0)	(0)	(2)	(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 2020 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:

Expenditure variance in FY 2019 is attributed to the bond agency fee.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			1,500	1,500	1,500	1,500	1,500
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues			0	0	0	0	0
Expenditures			309	3,204	3,203	3,174	3,177
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	309	3,204	3,203	3,174	3,177
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances			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 2020 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):

Variations:

Revenues are dependent on projects undertaken by the University and projections are based on anticipated CIP projects. Expenses for this fund are directly correlated to CIP projects. Therefore variances are due to the number of projects currently managed and are also driven by the current status of the construction project.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	175,735	152,679	118,751	219,317	233,812	248,812	263,812
Revenues	0	20,000	103,000	47,000	60,000	60,000	60,000
Expenditures	23,056	53,928	2,435	32,505	45,000	45,000	45,000
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	152,679	118,751	219,317	233,812	248,812	263,812	278,812
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	152,679	118,751	219,317	233,812	248,812	263,812	278,812

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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:

Revenues will vary based on the savings realized by the University from energy conservation projects.

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			250,000	250,000	250,000	250,000	250,000
Beginning Cash Balance	0	0	0	5,936	12,105	18,305	24,505
Revenues			47,250	0	0	0	0
Expenditures			41,314	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	6,169	6,200	6,200	6,200
Ending Cash Balance	0	0	5,936	12,105	18,305	24,505	30,705
Encumbrances			0	0	0	0	0
Unencumbered Cash Balance	0	0	5,936	12,105	18,305	24,505	30,705

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

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

Intended Purpose:

By statute, all revenues derived from the operation of commercial enterprises by University programs shall be deposited in this fund, and may be expended for all costs and expenses associated with the operation of the enterprises, including hiring personnel, renovating commercial space, and purchasing merchandise, supplies, and equipment.
 For the operation of commercial enterprises by University programs, including the formal licensing program for the commercial use of the University's names and trademarks, the purchasing card program, the hosting of IT workshops and trainings, and other services provided by UH. To develop technologies which have potential commercial value, support the administration of technology transfer activities and facilitate economic development through education and research undertaken at the University for the Office of Technology Transfer and Economic Development (OTTED).

Source of Revenues:

Revenues are generated through the assessment of licensing royalties and other various program fees, including registration fees.
 Revenue proceeds also taken from the technology services that generate commercial value through education and research, license issue fees, maintenance fees, and reimbursements.

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,400,000	3,400,000	3,400,000	3,400,000	4,189,423	4,189,423	4,189,423
Beginning Cash Balance	2,065,916	2,252,109	2,478,168	2,555,128	2,583,280	2,735,964	2,958,428
Revenues	1,185,800	1,056,400	834,232	978,439	1,127,706	1,218,665	1,264,265
Expenditures	703,495	748,984	591,829	775,145	759,166	807,461	839,141
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(296,112)	(81,356)	(165,443)	(175,143)	(215,856)	(188,740)	(254,401)
Ending Cash Balance	2,252,109	2,478,168	2,555,128	2,583,280	2,735,964	2,958,428	3,129,151
Encumbrances	243,530	314,005	199,388	322,693	0	0	0
Unencumbered Cash Balance	2,008,579	2,164,164	2,355,741	2,260,587	2,735,964	2,958,428	3,129,151

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

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

Intended Purpose:

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

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	13,000,000	13,000,000	13,000,000	13,000,000	14,635,577	14,635,577	14,635,577
Beginning Cash Balance	553,759	(800,941)	2,980,540	6,586,719	5,218,086	3,459,837	2,567,372
Revenues	13,151,409	19,582,662	20,489,642	14,972,246	15,681,956	15,838,776	15,997,164
Expenditures	14,538,476	15,419,802	15,955,218	15,072,597	15,265,630	15,885,268	15,385,268
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	32,367	(381,379)	(928,245)	(1,268,282)	(2,174,575)	(845,973)	(1,504,361)
Ending Cash Balance	(800,941)	2,980,540	6,586,719	5,218,086	3,459,837	2,567,372	1,674,907
Encumbrances	2,231,007	1,591,682	1,471,890	1,369,766	1,000,000	1,000,000	1,000,000
Unencumbered Cash Balance	(3,031,948)	1,388,858	5,114,829	3,848,320	2,459,837	1,567,372	674,907

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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 are chiefly 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 2020.

The uptick in FY 2019 revenues was the result of unanticipated income acquired by the new Office of Strategic Development and Partnership.

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

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(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	443,566	503,332	675,309	701,792	1,182,605	1,088,071	1,000,732
Revenues	838	111,362	(104,731)	456,810	10,500	10,500	10,500
Expenditures	171,172	103,500	164,871	218,297	347,334	353,039	358,783
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	230,100	164,116	296,084	242,300	242,300	255,200	255,200
Ending Cash Balance	503,332	675,309	701,792	1,182,605	1,088,071	1,000,732	907,649
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	503,332	675,309	701,792	1,182,605	1,088,071	1,000,732	907,649

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 Legislature

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

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

Intended Purpose:

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

Source of Revenues:

Principal and interest on loan repayments generated from student exchange programs

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues							
Expenditures							
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2020 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):

Variations:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	950,311	957,327	1,094,875	1,094,875	1,094,875	1,094,875	1,094,875
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	265,802	192,984	186,631	398,625	710,000	710,000	710,000
Expenditures	265,802	192,984	186,631	398,625	710,000	710,000	710,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances	0	0	0				
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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