

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	1,051,193	1,051,193	1,051,193	1,051,193	1,051,193	1,051,193	1,051,193
Expenditures	1,051,193	1,051,193	1,051,193	1,051,193	1,051,193	1,051,193	1,051,193
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **							
Beginning Cash Balance ***	(41,663)	(144,628)	(247,593)	(350,558)	(381,325)	(381,325)	(381,325)
Revenues	433,167	433,167	433,167	507,511	542,113	542,113	542,113
Expenditures	536,132	536,132	536,132	538,278	542,113	542,113	542,113
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(144,628)	(247,593)	(350,558)	(381,325)	(381,325)	(381,325)	(381,325)
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(144,628)	(247,593)	(350,558)	(381,325)	(381,325)	(381,325)	(381,325)

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 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **							
Beginning Cash Balance ***	(21,650)	(352,815)	(683,980)	(1,015,145)	(1,129,591)	(1,129,591)	(1,129,591)
Revenues	914,241	914,241	914,241	1,473,589	1,173,206	1,173,206	1,173,206
Expenditures	1,245,406	1,245,406	1,245,406	1,588,035	1,173,206	1,173,206	1,173,206
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(352,815)	(683,980)	(1,015,145)	(1,129,591)	(1,129,591)	(1,129,591)	(1,129,591)
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(352,815)	(683,980)	(1,015,145)	(1,129,591)	(1,129,591)	(1,129,591)	(1,129,591)

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 2021 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:

**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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **							
Beginning Cash Balance ***	(643)	(13,680)	(26,717)	(39,754)	(36,457)	(36,457)	(36,457)
Revenues	284,614	284,614	284,614	455,699	330,557	330,557	330,557
Expenditures	297,651	297,651	297,651	452,402	330,557	330,557	330,557
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(13,680)	(26,717)	(39,754)	(36,457)	(36,457)	(36,457)	(36,457)
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(13,680)	(26,717)	(39,754)	(36,457)	(36,457)	(36,457)	(36,457)

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 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **							
Beginning Cash Balance ***	0	0	0	0	0	0	0
Revenues	11,334	11,334	11,334	2,572	2,572	2,572	2,572
Expenditures	11,334	11,334	11,334	2,572	2,572	2,572	2,572
Transfers							
List each net 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							

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Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling **							
Beginning Cash Balance ***	(212,276)	(522,581)	(832,886)	(1,143,191)	(856,777)	(856,777)	(856,777)
Revenues	1,364,748	1,364,748	1,364,748	2,077,217	1,455,521	1,455,521	1,455,521
Expenditures	1,675,053	1,675,053	1,675,053	1,790,804	1,455,521	1,455,521	1,455,521
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(522,581)	(832,886)	(1,143,191)	(856,777)	(856,777)	(856,777)	(856,777)
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(522,581)	(832,886)	(1,143,191)	(856,777)	(856,777)	(856,777)	(856,777)

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 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	600,000	625,000	625,000	625,000	625,000	625,000	
Beginning Cash Balance	648,699	1,259,421	1,015,403	1,011,576	1,122,605	1,233,633	1,344,662
Revenues	668,948	623,188	653,285	736,092	736,092	736,092	736,092
Expenditures	379,878	867,205	657,113	625,064	625,064	625,064	625,064
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	321,651	0	0	0	0	0	0
Ending Cash Balance	1,259,421	1,015,403	1,011,576	1,122,605	1,233,633	1,344,662	1,455,690
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	1,259,421	1,015,403	1,011,576	1,122,605	1,233,633	1,344,662	1,455,690

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 2021 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:

Revenues for FY21-23 are expected to be affected negatively by the pandemic. Revenues in FY20 increased to cover the reimbursement of expenditures that occurred in FY19. Because the fund operates on a reimbursement basis, revenues lag behind the expenditures

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	36,718	18,167	(269,395)	(343,198)	(243,198)	(193,198)
Revenues	60,500	408,314	788,370	919,244	700,000	450,000	500,000
Expenditures	23,782	479,346	1,075,932	993,047	600,000	400,000	450,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	52,482	0	0	0	0	0
Ending Cash Balance	36,718	18,167	(269,395)	(343,198)	(243,198)	(193,198)	(143,198)
Encumbrances	0	1,364	150,699	23,455	0	0	0
Unencumbered Cash Balance	36,718	16,803	(420,094)	(366,653)	(243,198)	(193,198)	(143,198)

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 (Hawaii Athletics apparel and accessories). Beginning in 2018, revenues are from profit sharing via the agreement with the Manoa Bookstore.

Current Program Activities/Allowable Expenses:

The current program activities/allowable expenses are the H Zone stores and online operations. Expenses include the cost of the merchandise sold, rent and associated expenses paid for the Ward Center store, personnel expenses, and other expenses needed to run a retail and online retail operation.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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.

Increase in revenues in 2020 due to the football team performing better in FY 2020 causing increased sales. Decrease in expenses immaterial.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(441,674)	(88,106)	(1,860)	126,779	270,481	320,481	420,481
Revenues	1,173,925	102,116	128,924	143,878	50,000	100,000	100,000
Expenditures	820,356	15,870	285	176			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(88,106)	(1,860)	126,779	270,481	320,481	420,481	520,481
Encumbrances	2,278	1,142	0	0			
Unencumbered Cash Balance	(90,383)	(3,001)	126,779	270,481	320,481	420,481	520,481

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 Legislature

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

Contact Name: Sandy French
Phone: 956-5495

Name of Fund: UH Commercial Enterprises RF (Auxiliary Services)
Legal Authority: 304A-2251, HRS

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:

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

FY21 declines are attributed to the pandemic as there are fewer sporting events with fan attendance or walk up access on the physical campus

Conference and event services are also not anticipating to have any new activities for the near future thus revenues would only reflect H-Zone revenues in the out years.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	(1,226,251)	(1,289,180)	(902,099)	(606,769)	(993,884)	(1,146,530)	(1,057,299)
Revenues	495,075	1,160,805	1,563,987	862,556	199,926	369,225	350,000
Expenditures	412,238	773,724	1,268,658	1,249,671	352,572	279,994	279,994
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(145,767)	0	0	0	0	0	0
Ending Cash Balance	(1,289,180)	(902,099)	(606,769)	(993,884)	(1,146,530)	(1,057,299)	(987,293)
Encumbrances	(8,884)	5,877	237,568	64,357	0	0	0
Unencumbered Cash Balance	(1,280,296)	(907,975)	(844,337)	(1,058,241)	(1,146,530)	(1,057,299)	(987,293)

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 Legislature

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

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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	84,100	113,385	105,762	106,262	106,825	107,325	107,825
Revenues	0	0	1,357	1,240	1,000	1,000	1,000
Expenditures	30,017	7,623	857	677	500	500	500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	59,303	0	0	0	0	0	0
Ending Cash Balance	113,385	105,762	106,262	106,825	107,325	107,825	108,325
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	113,385	105,762	106,262	106,825	107,325	107,825	108,325

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 Legislature

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

Contact Name: 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.

In FY2020 lost revenue due to covid from meal plan sales, suspense of food service. For decrease of expenditure, suspense of food service result in lower expenditures such as monthly management fees.

FY 2021 switching to concession base contract, expense for remaining management fee. FY 2022-23 estimate expense for utility and repair & maintenance

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		8,200,000	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000
Beginning Cash Balance	0	0	6,667,408	4,678,430	4,095,032	4,335,032	5,735,032
Revenues		10,621,570	11,117,162	8,723,207	1,100,000	1,600,000	2,100,000
Expenditures		10,445,934	10,429,129	9,306,480	860,000	200,000	200,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	6,491,772	(2,677,011)	(125)	0	0	0
Ending Cash Balance	0	6,667,408	4,678,430	4,095,032	4,335,032	5,735,032	7,635,032
Encumbrances		160,982	461,960	356,714	170,000	170,000	170,000
Unencumbered Cash Balance	0	6,506,426	4,216,470	3,738,319	4,165,032	5,565,032	7,465,032

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 Legislature

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

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

Intended Purpose:

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

Source of Revenues:

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.

FY 2020 lower revenue due to covid shut down with lower expenditure in accounts payable (less users loading one card points)

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	19,255	29,043	39,965	48,681	49,181	50,181
Revenues	7,972	292	1,048	709	1,500	2,000	2,000
Expenditures	(11,284)	(9,496)	(9,874)	(8,006)	1,000	1,000	1,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	19,255	29,043	39,965	48,681	49,181	50,181	51,181
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	19,255	29,043	39,965	48,681	49,181	50,181	51,181

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	2,413,123	2,015,043	1,519,828	1,148,547	1,143,007	1,027,758	1,001,984
Revenues	4,305,674	4,289,259	4,125,559	4,314,901	3,904,525	4,000,000	4,200,000
Expenditures	4,703,754	4,784,474	4,496,839	4,320,441	4,019,774	4,025,774	4,125,774
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,015,043	1,519,828	1,148,547	1,143,007	1,027,758	1,001,984	1,076,210
Encumbrances	1,342,272	1,342,591	633,165	733,866	700,000	700,000	700,000
Unencumbered Cash Balance	672,770	177,237	515,382	409,141	327,758	301,984	376,210

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 Legislature

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

Assessment conference fees

Current Program Activities/Allowable Expenses:

Assessment conference supplies, food, and rentals. Assessment related conference registration fees and Assessment faculty support,

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	3,495	3,495	3,495
Revenues				3,495	1,000	0	0
Expenditures				0	1,000	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	0	0	0	3,495	3,495	3,495	3,495
Encumbrances				0			
Unencumbered Cash Balance	0	0	0	3,495	3,495	3,495	3,495

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	19,076,332	23,288,067	24,564,834	16,758,229	18,535,416	18,394,344	18,294,668
Revenues	32,313,813	29,904,940	23,655,874	33,156,124	33,321,904	33,488,514	33,655,957
Expenditures	26,177,302	26,790,839	29,662,544	29,513,981	31,661,551	31,809,859	31,958,908
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Biomed bond payment projections					(1,375,172)	(1,355,926)	(1,356,130)
Sinclair bond payment projections					(426,253)	(422,404)	(419,834)
Net Total Transfers	(1,924,775)	(1,837,335)	(1,799,935)	(1,864,956)	(1,801,425)	(1,778,331)	(1,775,964)
Ending Cash Balance	23,288,067	24,564,834	16,758,229	18,535,416	18,394,344	18,294,668	18,215,752
Encumbrances	3,337,213	1,805,293	2,474,672	1,785,601	1,800,000	1,800,000	1,800,000
Unencumbered Cash Balance	19,950,854	22,759,541	14,283,557	16,749,815	16,594,344	16,494,668	16,415,752

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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)

Clinic renovation costs estimated at \$667,372 in FY 2021 and \$3,412,374 in FY 2022.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	5,911,499	7,232,494	7,862,682	8,452,254	8,802,293	8,109,082	4,629,065
Revenues	5,098,880	4,996,484	4,967,444	4,594,325	4,205,800	4,129,800	4,129,800
Expenditures	3,777,885	4,366,296	4,377,872	4,244,285	4,899,011	7,609,817	4,209,473
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	7,232,494	7,862,682	8,452,254	8,802,293	8,109,082	4,629,065	4,549,392
Encumbrances	24,045	3,158	228,074	204,847	50,000	50,000	50,000
Unencumbered Cash Balance	7,208,449	7,859,524	8,224,180	8,597,446	8,059,082	4,579,065	4,499,392

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

Revenues decrease due to lowered request for transcripts; expenditures decrease due to personnel vacancies

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	326,140	280,689	214,534	148,613	88,651	71,294	104,522
Revenues	334,468	321,040	307,351	270,534	285,600	320,660	320,660
Expenditures	379,918	387,195	373,271	330,496	302,957	287,432	288,891
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	280,689	214,534	148,613	88,651	71,294	104,522	136,291
Encumbrances	168	9,350	10,167	0			
Unencumbered Cash Balance	280,521	205,184	138,446	88,651	71,294	104,522	136,291

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 Legislature

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

Contact Name: 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 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

In FY 2020, ASUH requested \$200,000 from the Stadium Endowment fund vs. \$300,000 in FY 2019.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	436,187	436,187	436,187	436,187	436,187	436,187	436,187
Beginning Cash Balance	71,548	37,022	100,563	162,239	118,090	159,932	201,774
Revenues	352,789	449,971	402,059	299,410	393,230	393,230	393,230
Expenditures	384,316	377,280	337,383	343,560	351,388	351,388	351,388
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(3,000)	(9,150)	(3,000)	0	0	0	0
Ending Cash Balance	37,022	100,563	162,239	118,090	159,932	201,774	243,616
Encumbrances	27,366	9,434	7,114	2,533	10,000	10,000	10,000
Unencumbered Cash Balance	9,656	91,129	155,125	115,557	149,932	191,774	233,616

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 2021 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 2020, increased expenditures due to higher amount of stipend payout, KTUH purchased and switched out radio/ DJ equipment.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	90,316	90,241	101,935	105,179.1	79,016	54,886	62,556
Revenues	112,991	119,637	116,497	114,287	95,000	126,800	126,800
Expenditures	113,066	107,943	114,502	140,450	119,130	119,130	119,130
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	1,250	0	0	0	0
Ending Cash Balance	90,241	101,935	105,179	79,016	54,886	62,556	70,226
Encumbrances	0	0	863	0	0	0	0
Unencumbered Cash Balance	90,241	101,935	104,316	79,016	54,886	62,556	70,226

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

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

FY 2020, BOP in downward sales trend combined with covid. BOP continues with controlling expenditures on stipends, printing and advertising

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	297,544	209,471	155,359	211,200	260,305	260,472	346,672
Revenues	513,919	504,515	515,454	452,244	409,000	500,000	500,000
Expenditures	601,993	558,627	459,612	403,140	408,833	413,800	413,800
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	209,471	155,359	211,200	260,305	260,472	346,672	432,872
Encumbrances	48,007	53,393	60,730	99,819	50,000	50,000	50,000
Unencumbered Cash Balance	161,464	101,966	150,470	160,486	210,472	296,672	382,872

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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.

FY2020, decreased expenditure due to covid causing student activities such as Aloha Bash and Taste of Manoa to be cancelled

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	129,000
Beginning Cash Balance	611,162	461,245	383,825	340,984	442,390	478,773	605,338
Revenues	524,791	495,229	504,078	474,341	409,818	500,000	500,000
Expenditures	674,708	572,648	539,420	372,935	373,435	373,435	373,435
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(7,500)	0	0	0	0
Ending Cash Balance	461,245	383,825	340,984	442,390	478,773	605,338	731,903
Encumbrances	1,981	1,382	863	3,270	1,300	1,300	1,300
Unencumbered Cash Balance	459,264	382,443	340,121	439,119	477,473	604,038	730,603

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 2021 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 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

FY 2020, New Student Orientation no longer hosted by SLD caused a decrease in revenue and expenditures

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	483,294	451,450	305,166	205,450	186,080	162,880	139,680
Revenues	192,371	130,143	(51,787)	2,413	2,500	2,500	2,500
Expenditures	228,445	158,825	56,875	21,783	25,700	25,700	25,700
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	4,230	(117,602)	8,946	(1)	0	0	0
Ending Cash Balance	451,450	305,166	205,450	186,080	162,880	139,680	116,480
Encumbrances	13,699	16,617	0	0	15,000	15,000	15,000
Unencumbered Cash Balance	437,750	288,548	205,450	186,080	147,880	124,680	101,480

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	8,200,000						
Beginning Cash Balance	7,372,094	7,363,074	0	0	0	0	0
Revenues	10,226,776	28,817	0	0	0	0	0
Expenditures	10,235,795	900,094	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	(6,491,797)	0	0	0	0	0
Ending Cash Balance	7,363,074	0	0	0	0	0	0
Encumbrances	906,451	0	0	0	0	0	0
Unencumbered Cash Balance	6,456,623	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 2021 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.

FY 2020 Higher expense due to purchase of more GSO promo items and office supply such as office PCs

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	86,479	92,289	97,820	121,777	130,852	131,752	166,496
Revenues	101,633	97,689	98,319	97,215	85,683	123,000	123,000
Expenditures	95,823	92,157	74,361	88,140	84,783	88,256	88,256
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	92,289	97,820	121,777	130,852	131,752	166,496	201,240
Encumbrances	925	1,952	1,815	0	1,000	1,000	1,000
Unencumbered Cash Balance	91,364	95,868	119,962	130,852	130,752	165,496	200,240

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 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.

In FY 2020, no revenues due to no interest income due to SAFC disbandment.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	137,317	216,495	233,988	14.93	0	0	0
Revenues	128,103	51,639	15	0	0	0	0
Expenditures	48,925	34,145	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	(233,988)	(15)	0	0	0
Ending Cash Balance	216,495	233,988	15	0	0	0	0
Encumbrances	2,426	0	0	0	0	0	0
Unencumbered Cash Balance	214,069	233,988	15	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 2021 Legislature

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

Contact Name: 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:

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

FY 2020 lower expenditure due to COVID causing RIOs to move events to later date.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	336,255	233,644	147,366	226,607	361,397	414,421	467,445
Revenues	394,990	395,474	400,377	376,834	306,685	306,685	306,685
Expenditures	496,372	480,522	314,905	242,044	253,661	253,661	253,661
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1,230)	(1,230)	(6,230)	0	0	0	0
Ending Cash Balance	233,644	147,366	226,607	361,397	414,421	467,445	520,469
Encumbrances	17,494	17,407	9,451	5,977	0	0	0
Unencumbered Cash Balance	216,150	129,959	217,155	355,420	414,421	467,445	520,469

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	324,430	307,859	319,343	331,458	258,873	258,873	258,873
Revenues	1,634,209	1,588,264	1,627,290	1,519,435	1,450,000	1,450,000	1,450,000
Expenditures	1,650,780	1,576,780	1,615,175	1,592,020	1,450,000	1,450,000	1,450,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	307,859	319,343	331,458	258,873	258,873	258,873	258,873
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	307,859	319,343	331,458	258,873	258,873	258,873	258,873

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

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.

FY20-the continued significant increase in revenues is due to the active marketing of the NSE Director locally and nationally to recruit new students.

Decrease in expenses is due to the cancellation of social and orientation events due to the COVID-19 pandemic in Spring.

FY21 revenues are expected to be lower due to the pandemic.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	19,383	8,475	8,399	10,527	20,266	25,666	30,666
Revenues	2,064	10,483	17,193	20,453	6,000	15,000	20,000
Expenditures	12,972	10,559	15,065	10,713	600	10,000	12,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	8,475	8,399	10,527	20,266	25,666	30,666	38,666
Encumbrances	0	488	0	0			
Unencumbered Cash Balance	8,475	7,911	10,527	20,266	25,666	30,666	38,666

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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)	0	0			
Unencumbered Cash Balance	23	23	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 2021 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:

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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	297,204	451,418	427,269	274,743	134,558	34,558	0
Revenues	430,288	433,407	421,625	411,502	400,000	400,000	400,000
Expenditures	276,074	457,556	574,151	551,687	500,000	434,558	400,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	451,418	427,269	274,743	134,558	34,558	0	0
Encumbrances	2,603	7,780	9,519	9,118			
Unencumbered Cash Balance	448,815	419,489	265,224	125,440	34,558	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 2021 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:

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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	2,660	18,418	(2,881)	(14,020)	1,389	1,389	1,389
Revenues	32,442	35,747	41,116	30,727	30,000	30,000	30,000
Expenditures	16,683	57,045	52,255	15,319	30,000	30,000	30,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	18,418	(2,881)	(14,020)	1,389	1,389	1,389	1,389
Encumbrances	75	75	75	75	75	75	75
Unencumbered Cash Balance	18,343	(2,956)	(14,095)	1,314	1,314	1,314	1,314

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 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.

The variance in revenues from FY2019 to FY2020 is due to an increase in applications. The increase in expenditures in FY2020 is due to covering additional costs with the increase in revenue.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	6,436	21,380	4,752	4,141	2,617	2,617	2,617
Revenues	15,320	19,291	18,963	26,158	25,000	25,000	25,000
Expenditures	375	35,919	19,575	27,681	25,000	25,000	25,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	21,380	4,752	4,141	2,617	2,617	2,617	2,617
Encumbrances	1,472	1,480	1,441	1,441	0	0	0
Unencumbered Cash Balance	19,908	3,273	2,700	1,176	2,617	2,617	2,617

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

The Seed program has seen an unexpected increase in sales during the pandemic. Expenditures dipped previously due to staff turnover. We anticipate hiring temporary staff during the hiring freeze on permanent positions in order to manage the increased business during the pandemic.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	16,692	13,598	3,944	16,021	40,156	40,156	30,156
Revenues	47,733	40,577	39,529	55,352	55,000	40,000	40,000
Expenditures	50,828	50,230	27,452	31,217	55,000	50,000	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	13,598	3,944	16,021	40,156	40,156	30,156	30,156
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	13,598	3,944	16,021	40,156	40,156	30,156	30,156

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 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(0)	(0)	(0)	(0)	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(0)	(0)	(0)	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(0)	(0)	(0)	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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.

FY2020, we lost significant revenue in 2020 due to COVID and also had a reduction in expenses as well. In addition on expenditures, we peaked the the year before to purchase the sound equipment as mentioned above, we did not need to purchase as much in 2020.

FY2021 revenues are expected to be 0 because of the pandemic.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	91,509	77,428	80,399	10,399	38,399
Revenues		43,691	45,711	27,507	0	50,000	50,000
Expenditures		(47,818)	59,792	24,536	70,000	22,000	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	91,509	77,428	80,399	10,399	38,399	66,399
Encumbrances		150	0	0	0	0	0
Unencumbered Cash Balance	0	91,359	77,428	80,399	10,399	38,399	66,399

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 2021 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 crossed over from the prior fiscal year

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

FY21 Expenditures will be applied for services provided

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2,401	8,461	18,414	22,986	27,132	23,132	19,132
Revenues	6,386	9,964	4,571	4,146	5,000	5,000	5,000
Expenditures	326	10	0	0	9,000	9,000	9,000
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	8,461	18,414	22,986	27,132	23,132	19,132	15,132
Encumbrances	471	877	250	0	0	0	0
Unencumbered Cash Balance	7,990	17,537	22,736	27,132	23,132	19,132	15,132

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	117,341	124,196	116,173	124,247	132,151	140,151	148,151
Revenues	6,855	6,978	8,074	7,904	8,000	8,000	8,000
Expenditures	0	15,000	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	124,196	116,173	124,247	132,151	140,151	148,151	156,151
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	124,196	116,173	124,247	132,151	140,151	148,151	156,151

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 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	2	12,227	33,896	56,629	79,629	102,629
Revenues	2	12,225	23,531	24,708	25,000	25,000	25,000
Expenditures	0	0	1,862	1,975	2,000	2,000	2,000
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	12,227	33,896	56,629	79,629	102,629	125,629
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	2	12,227	33,896	56,629	79,629	102,629	125,629

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 19: Increase in forecasted expenditures due to planned facilities maintenance equipment purchases.

FY 20: Increase in revenues due to new antenna licenses.

FY 21: Non-recurring expenditures for Boom Truck purchase and UHWO Relocation of Creative Media; Transfers include Systemwide Software Operations MOA

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	395,249	756,173	727,283	827,394	1,155,632	561,296	622,152
Revenues	526,987	217,814	291,135	356,514	345,000	345,000	345,000
Expenditures	68,632	24,720	27,023	16,749	601,936	29,044	29,044
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(97,431)	(221,984)	(164,000)	(11,528)	(337,400)	(255,100)	(262,700)
Ending Cash Balance	756,173	727,283	827,394	1,155,632	561,296	622,152	675,408
Encumbrances	734	734	574,178	578,439	0	0	0
Unencumbered Cash Balance	755,439	726,549	253,216	577,193	561,296	622,152	675,408

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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.

Current agreement ends in March of 2021.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	41,703	45,555	198,955	373,892	275,404	147,925	147,925
Revenues	153,852	154,010	195,777	163,361	122,521	0	0
Expenditures	150,000	611	20,840	261,849	250,000	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	45,555	198,955	373,892	275,404	147,925	147,925	147,925
Encumbrances	0	0	0	37,936			
Unencumbered Cash Balance	45,555	198,955	373,892	237,468	147,925	147,925	147,925

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	600,000	600,000	600,000	600,000	600,000	600,000	
Beginning Cash Balance	9,267	19,973	23,239	26,374	28,203	5,203	5,203
Revenues	10,706	3,161	3,136	1,829	0	0	0
Expenditures	0	(105)	0	0	23,000	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	19,973	23,239	26,374	28,203	5,203	5,203	5,203
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	19,973	23,239	26,374	28,203	5,203	5,203	5,203

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

FY2021 Revenues and expenditures are expected to decline due to conservative estimates for enrollments due to the pandemic

The Manoa campus is hoping to realize some cost savings from retirements, vacancies and hiring freezes to reduce the level of expenditures

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	(29,939,094)	(33,258,308)	(34,296,715)	(34,925,285)	(40,948,767)	(56,225,279)	(61,932,809)
Revenues	188,662,920	177,459,758	182,542,719	181,522,180	173,542,708	173,542,708	173,542,708
Expenditures	135,752,083	129,151,085	133,746,399	128,714,406	116,881,626	116,881,626	116,881,626
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Assessments					(10,859,620)	(11,000,000)	(11,000,000)
Scholarships					(35,758,319)	(36,000,000)	(36,000,000)
Act 236 In					80,806,701	106,126,356	121,494,968
Act 236 Out					(106,126,356)	(121,494,968)	(136,863,850)
Net Act 236					(25,319,655)	(15,368,612)	(15,368,882)
Net Total Transfers	(56,230,050)	(49,347,080)	(49,424,891)	(58,831,255)	(71,937,594)	(62,368,612)	(62,368,882)
Ending Cash Balance	(33,258,308)	(34,296,715)	(34,925,285)	(40,948,767)	(56,225,279)	(61,932,809)	(67,640,609)
Encumbrances	8,828,504	9,575,407	9,464,094	8,613,120	9,000,000	9,000,000	9,000,000
Unencumbered Cash Balance	(42,086,813)	(43,872,122)	(44,389,379)	(49,561,887)	(65,225,279)	(70,932,809)	(76,640,609)

*

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 \$219,474.62.

Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/30/20) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2021 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.

FY20 Expenditure Variance - Decrease in expenditure mainly due to change in OC Service Fee reporting. As of FY20, OC Service Fee recorded as a cash transfer (1419/1519) entry vs (7245/0751) in previous years.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	15,504,918	17,522,663	18,178,217	20,111,553	25,155,438	30,380,438	35,605,438
Revenues	16,595,782	16,634,866	17,342,089	15,790,111	16,690,000	16,690,000	16,690,000
Expenditures	13,094,816	14,490,641	13,906,154	9,491,902	10,215,000	10,215,000	10,215,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1,483,221)	(1,488,672)	(1,502,599)	(1,254,324)	(1,250,000)	(1,250,000)	(1,250,000)
Ending Cash Balance	17,522,663	18,178,217	20,111,553	25,155,438	30,380,438	35,605,438	40,830,438
Encumbrances	534,327	617,278	659,139	789,782	0	0	0
Unencumbered Cash Balance	16,988,336	17,560,939	19,452,414	24,365,656	30,380,438	35,605,438	40,830,438

*

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 \$219,474.62.

Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/30/20) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2021 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:

FY20 Revenue Variance - Decrease in revenue due to decrease in enrollment in Extension Terms.

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

FY20 Expenditure Variance - Decrease in expenditure mainly due to change in OC Service Fee reporting. As of FY20, OC Service Fee recorded as a cash transfer (1419/1519) entry vs (7245/0751) in previous years.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	26,894,120	26,043,576	24,853,235	30,025,527	34,361,771	34,844,571	35,327,371
Revenues	21,468,660	20,373,897	23,047,434	18,108,357	14,561,800	14,561,800	14,561,800
Expenditures	16,030,949	16,735,950	17,923,331	13,948,426	14,254,000	14,254,000	14,254,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(6,288,256)	(4,828,288)	48,189	176,314	175,000	175,000	175,000
Ending Cash Balance	26,043,576	24,853,235	30,025,527	34,361,771	34,844,571	35,327,371	35,810,171
Encumbrances	177,822	150,686	418,982	383,825			
Unencumbered Cash Balance	25,865,753	24,702,548	29,606,544	33,977,946	34,844,571	35,327,371	35,810,171

*

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 \$219,474.62.

Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/30/20) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2021 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:

FY20 Revenue Variance : Due to interest earned on cash balance in accounts.

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

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,801,615	2,801,615	2,801,615	2,801,615	2,801,615	2,801,615	2,801,615
Beginning Cash Balance	(2,522,454)	(152,063)	(59,013)	(4,284,592)	(8,342,034)	270	0
Revenues	0	0	(668)	(331)	0	0	0
Expenditures	2,936,917	3,252,114	4,174,951	4,052,110	4,210,254	4,210,254	4,210,254
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				(5,000)			
					12,552,558	4,209,984	4,210,254
Net Total Transfers	5,307,307	3,345,164	(49,960)	(5,000)	12,552,558	4,209,984	4,210,254
Ending Cash Balance	(152,063)	(59,013)	(4,284,592)	(8,342,034)	270	0	0
Encumbrances	142,516	235,116	343,240	220,207			
Unencumbered Cash Balance	(294,579)	(294,129)	(4,627,832)	(8,562,240)	270	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 \$219,474.62.

Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/30/20) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2021 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

FY20 Spent more from S-Revenue accounts to compensate for less tuition allocation and increasing expenses

Revenues and expenditures are reduced for FY21 due to the effects of the pandemic.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	413,370	320,743	619,668	524,416	333,966	216,993	210,993
Revenues	403,784	443,998	310,156	328,684	14,600	14,000	13,500
Expenditures	463,662	130,193	405,408	519,134	131,573	20,000	20,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(32,713)	(14,879)	0	0	0	0	0
Ending Cash Balance	320,779	619,668	524,416	333,966	216,993	210,993	204,493
Encumbrances	65,705	66,422	4,995	126,807			
Unencumbered Cash Balance	255,074	553,246	519,421	207,159	216,993	210,993	204,493

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 2021 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.

Planned expenditures in FY20 did not occur and is projected to occur in FY21

Future year expenditures are expected to be in line with revenue collections.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	36	13,701	7,892	8,116	116	116
Revenues	36	570	576	224	150	150	150
Expenditures	0	0	6,407	0	8,150	150	150
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	13,095	21	0	0	0	0
Ending Cash Balance	36	13,701	7,892	8,116	116	116	116
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	36	13,701	7,892	8,116	116	116	116

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 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.

FY 2020, we had two productions in this fiscal year rather than the usual single production that were supported by the Asian Theater fund rather than the production accounts. We also had one less mainstage production while increasing our Prime Time productions that year in exchange. In addition, with the onset of COVID we did not spend as much in the last semester as planned as we cancelled our last mainstage of the year.

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.

FY21 revenues and expenditures are projected to be lower due to the effects of the pandemic.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	238,434	212,352	159,826	163,142	195,354	161,880	160,820
Revenues	119,825	134,166	140,096	139,533	25,285	120,637	121,000
Expenditures	145,907	186,692	136,780	107,321	58,759	121,697	123,560
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	212,352	159,826	163,142	195,354	161,880	160,820	158,260
Encumbrances	14,150	16,764	4,289	7,794	0	0	0
Unencumbered Cash Balance	198,202	143,062	158,853	187,560	161,880	160,820	158,260

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 (FY20) to rebuild this program and purchase new equipment necessary for improved services.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	22,484	57,811	(8,126)	(124,897)	140,277	65,277	15,277
Revenues	210,739	118,730	98,345	69,356	75,000	100,000	150,000
Expenditures	175,413	184,667	215,116	(195,819)	150,000	150,000	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	57,811	(8,126)	(124,897)	140,277	65,277	15,277	15,277
Encumbrances	0	1,395	692	693	0	0	0
Unencumbered Cash Balance	57,811	(9,521)	(125,589)	139,584	65,277	15,277	15,277

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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. FY 2020 was another successful year for HELP programs with increased enrollments, although COVID-19 affected late Spring and Summer 2020 programs. Revenue in the amount of \$51K collected in FY 2020 was refunded in FY 2021 due to cancellation of programs due to COVID-19.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	1,303,502	1,500,038	1,707,502	1,872,806	2,114,802	1,964,802	2,039,802
Revenues	1,075,300	1,023,887	985,029	1,122,220	475,000	775,000	950,000
Expenditures	878,764	816,422	819,725	880,224	625,000	700,000	825,000
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	1,500,038	1,707,502	1,872,806	2,114,802	1,964,802	2,039,802	2,164,802
Encumbrances	7,527	9,635	16,707	3,925	0	0	0
Unencumbered Cash Balance	1,492,511	1,697,867	1,856,099	2,110,877	1,964,802	2,039,802	2,164,802

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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. In FY 2020, there were upgrades made to the facilities, such as building the one-button studio. Revenue continues to be down due to no STARTALK program and due to summer programs hindered due to COVID-19.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	44,965	51,268	55,678	59,629	57,861	56,361	58,861
Revenues	6,958	7,543	3,951	1,301	1,500	7,500	7,500
Expenditures	656	3,133	0	3,068	3,000	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	51,268	55,678	59,629	57,861	56,361	58,861	61,361
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	51,268	55,678	59,629	57,861	56,361	58,861	61,361

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

FY20 Revenue Variance : Variance due to negative interest earned on cash balance.
 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

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,451,615	2,451,615	2,451,615	2,451,615	2,451,615		
Beginning Cash Balance	(5,874,814)	(4,869,968)	(3,871,792)	(3,716,437)	(3,818,574)	(2,997,574)	(2,176,574)
Revenues	6,099	(18,239)	144,534	(27,652)	(27,000)	(27,000)	(27,000)
Expenditures	104,403	81,700	146,310	152,916	152,000	152,000	152,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	1,103,149	1,098,114	157,132	78,430	1,000,000	1,000,000	1,000,000
Ending Cash Balance	(4,869,968)	(3,871,792)	(3,716,437)	(3,818,574)	(2,997,574)	(2,176,574)	(1,355,574)
Encumbrances	6,513	6,013	4,881	2,972			
Unencumbered Cash Balance	(4,876,481)	(3,877,805)	(3,721,318)	(3,821,547)	(2,997,574)	(2,176,574)	(1,355,574)

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2020 Revenue Variance : Significant decrease in revenue due to cancellation of International Program courses and Professional Program courses as a result of COVID 19.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,100,161	5,100,161	5,100,161	5,100,161	5,100,161	5,100,161	5,100,161
Beginning Cash Balance	(1,227,370)	(1,675,877)	(1,750,993)	(2,494,343)	(3,838,198)	(5,627,029)	(7,415,860)
Revenues	2,189,673	2,040,694	1,949,823	1,250,361	1,112,000	1,112,000	1,112,000
Expenditures	2,553,544	2,498,117	2,585,241	2,511,991	2,819,831	2,819,831	2,819,831
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(84,636)	382,307	(107,932)	(82,225)	(81,000)	(81,000)	(81,000)
Ending Cash Balance	(1,675,877)	(1,750,993)	(2,494,343)	(3,838,198)	(5,627,029)	(7,415,860)	(9,204,691)
Encumbrances	136,676	97,604	101,506	52,730	0	0	0
Unencumbered Cash Balance	(1,812,553)	(1,848,597)	(2,595,849)	(3,890,928)	(5,627,029)	(7,415,860)	(9,204,691)

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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.

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.

FY20 revenues were higher since a large catalog order was received. Expenditures were lower due to the timing of a reimbursement from a grant.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	190,000	190,000	190,000	190,000	190,000	190,000	190,000
Beginning Cash Balance	7,743	7,332	5,332	5,248	7,434	7,034	6,634
Revenues	1,325	38	62	856	100	100	100
Expenditures	1,736	2,038	146	(1,330)	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	7,332	5,332	5,248	7,434	7,034	6,634	6,234
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	7,332	5,332	5,248	7,434	7,034	6,634	6,234

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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

Decrease in expenditures from FY19 to FY20 due to an increase in Aux overhead assessment and decrease in Kiki R&M expenditures

FY21 through FY23 expenditures are higher due to a unit refurbishing project for K.Iki. Expenditures should level off after the project is complete.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	5,731,801	6,001,392	6,381,698	6,834,644	7,336,517	7,507,805	7,679,723
Revenues	686,649	750,329	793,824	794,657	728,340	762,104	797,004
Expenditures	434,669	407,366	360,877	292,784	557,053	590,185	590,380
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	17,611	37,343	20,000	0	0	0	0
Ending Cash Balance	6,001,392	6,381,698	6,834,644	7,336,517	7,507,805	7,679,723	7,886,347
Encumbrances	6,416	15,998	55,637	36,650	0	0	0
Unencumbered Cash Balance	5,994,975	6,365,699	6,779,007	7,299,868	7,507,805	7,679,723	7,886,347

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

Decrease in expenditures from FY19 to FY20 due to less vehicle replacement cost in FY20

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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	990,836	907,944	1,100,807	1,338,199	1,703,072	1,744,694	1,919,385
Revenues	1,203,935	1,311,746	1,460,294	1,448,362	1,318,719	1,477,330	1,506,876
Expenditures	1,294,242	1,120,383	1,225,701	1,089,320	1,277,097	1,302,638	1,328,691
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	7,415	1,500	2,800	5,830	0	0	0
Ending Cash Balance	907,944	1,100,807	1,338,199	1,703,072	1,744,694	1,919,385	2,097,570
Encumbrances	253,502	247,288	237,251	276,951	0	0	0
Unencumbered Cash Balance	654,442	853,518	1,100,949	1,426,121	1,744,694	1,919,385	2,097,570

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	13	13	13	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	(13)	0	0	0	0
Ending Cash Balance	13	13	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	13	13	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 was closed at the end of FY 2012.

Report on Non-General Fund Information
for Submittal to the 2021 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):

Variances:

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

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	72,469	24	0	0	0	0	0
Revenues	24	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	(72,469)	(24)	0	0	0	0	0
Ending Cash Balance	24	0	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	24	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 2021 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 2018 and FY 2019 revenues are due to decreases in paid patient fees and increases (131.29%) in waived patient fees in FY 2019

Difference between FY 2020 and FY 2021 revenues are due to the UHM Dental Clinic closure due to COVID-19 from March 2020 to February 2021

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	12,968	16,060	20,879	20,927	10,858	11,108	11,608
Revenues	43,120	43,867	37,896	26,101	18,750	37,500	37,500
Expenditures	40,028	39,048	37,848	36,169	18,500	37,000	37,000
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	16,060	20,879	20,927	10,858	11,108	11,608	12,108
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	16,060	20,879	20,927	10,858	11,108	11,608	12,108

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

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.

FY 2020 - all testing was temporarily suspended due to COVID-19 so student assistants have been working a lot less hours since March.

FY 2021 - revenues and expenditures are projected to be lower due to the effects of the pandemic.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	195,372	211,142	198,826	196,668	208,630	192,130	170,130
Revenues	57,558	44,430	38,658	36,883	2,500	9,000	18,000
Expenditures	41,789	56,746	40,815	24,922	19,000	31,000	52,000
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	211,142	198,826	196,668	208,630	192,130	170,130	136,130
Encumbrances	0	0	4,630	0	0	0	0
Unencumbered Cash Balance	211,142	198,826	192,038	208,630	192,130	170,130	136,130

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2020 - revenues were lower than FY 2019 revenues due to a decrease in students utilizing the credential file service, partially due to the COVID-19 pandemic.

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

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

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	32,071	32,612	33,305	34,199	34,892	35,242	34,442
Revenues	716	693	894	693	350	700	700
Expenditures	175	0	0	0	0	1,500	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	32,612	33,305	34,199	34,892	35,242	34,442	35,142
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	32,612	33,305	34,199	34,892	35,242	34,442	35,142

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 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.

FY 20 revenues increased because program was able to arrange a nice learning case for a student with very positive outcomes.

FY 20 expenditures increased because program used funds to support travel for graduate students and related research expenses.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	2,692	7,722	10,011	9,474.6	7,641	5,841	4,041
Revenues	6,495	3,480	613	2,218	2,200	2,200	2,200
Expenditures	1,465	1,191	1,150	4,051	4,000	4,000	4,000
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	7,722	10,011	9,475	7,641	5,841	4,041	2,241
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	7,722	10,011	9,475	7,641	5,841	4,041	2,241

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

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 reduced tuition operating budget available

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

FY20 Revenue -- decreased in revenues primarily due to COVID-19 pandemic. No Visas were processed and refunds were given for visa applications cancelled

FY20 Expenditures -- decreased in expenditures primarily due to COVID-19 pandemic. All non-essential travel was cancelled and current student help graduated.

FY21 Revenues and expenditures are projected to be lower due to the effects of the pandemic

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	46,012	64,780	56,105	42,340	34,314	35,914	36,114
Revenues	22,260	26,066	34,637	14,014	5,600	12,200	12,200
Expenditures	3,492	34,741	48,402	22,040	4,000	12,000	12,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	64,780	56,105	42,340	34,314	35,914	36,114	36,314
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	64,780	56,105	42,340	34,314	35,914	36,114	36,314

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	372,725	219,125	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	372,725	219,125	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 2021 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Scholarship & Assistance SF (Law 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	(478,500)	0	(173,229)	0	0
Revenues	0	0	0	0	173,229	0	0
Expenditures	476,500	478,500	683,824	173,229	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	476,500	0	1,162,324	0	0	0	0
Ending Cash Balance	0	(478,500)	0	(173,229)	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	(478,500)	0	(173,229)	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 2021 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:

Increase in awarding of student scholarships in FY21; Projected tuition decreases in FY22-23 projecting lower scholarship allowance.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	6,500	(226,160)	(1,603,065)	621,598	1,753,866	1,753,866	1,753,866
Revenues	0	0	0	0			
Expenditures	34,378,639	35,346,793	31,740,256	34,004,402	35,758,319	33,970,430	33,970,430
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	34,145,979	33,969,889	33,964,919	35,136,670	35,758,319	33,970,430	33,970,430
Ending Cash Balance	(226,160)	(1,603,065)	621,598	1,753,866	1,753,866	1,753,866	1,753,866
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	(226,160)	(1,603,065)	621,598	1,753,866	1,753,866	1,753,866	1,753,866

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(24,652)	(66,428)	78,065	276,002	507,366	1	1
Revenues	0	0	0	0	0	0	0
Expenditures	1,441,776	1,326,508	1,202,063	1,168,636	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	1,400,000	1,471,000	1,400,000	1,400,000	892,635	1,400,000	1,400,000
Ending Cash Balance	(66,428)	78,065	276,002	507,366	1	1	1
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	(66,428)	78,065	276,002	507,366	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 2021 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:

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.

FY20 Student overawards were not claimed in a timely manner before the end of the FY, resulting in a positive balance.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	6,672	8,939	2,799	9,971	17,233	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	(2,267)	6,140	(7,172)	(7,262)	17,233	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	8,939	2,799	9,971	17,233	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	8,939	2,799	9,971	17,233	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 2021 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 2017-2023 only actual and estimated interest revenue report as revenue; interest revenues fluctuate based on interest rate and cash during applicable fiscal years

FY 2017-2023 - \$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 18 \$1,053,400, FY 20 \$1,093,160

FY 22 proj \$1,090,000) and lower volume in odd FYs (FY17 \$124,280, FY19 \$238,000, FY21 proj \$175,000 & FY23 proj \$183,760).

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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	463,306	463,306	463,306	463,306	463,306	463,306	
Beginning Cash Balance	1,285,966	877,960	1,379,542	846,936	1,235,100	692,195	1,023,100
Revenues	2,983	10,181	14,379	15,247	2,000	2,000	2,000
Expenditures	535,269	562,000	784,985	720,244	719,905	761,095	776,317
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfers from State DCCA					175,000	1,090,000	183,760
Net Total Transfers	124,280	1,053,400	238,000	1,093,160	175,000	1,090,000	183,760
Ending Cash Balance	877,960	1,379,542	846,936	1,235,100	692,195	1,023,100	432,543
Encumbrances	5,484	36,378	388	6	1,000	1,000	1,000
Unencumbered Cash Balance	872,477	1,343,164	846,548	1,235,094	691,195	1,022,100	431,543

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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, revenues and gross margins are expected to decrease due to digital prices being up to 80% less than hard copy texts and gross margins for digital books (10%-15%) being significantly lower than hard copy texts (24%-34%). Textbook rentals also decrease revenues because the sale price being significantly less than (up to 70% less) traditional hard copy books. Majority of the decrease from FY17 - FY20 can be attributed to the increase in digital books (IDAP program) and textbook rental program. The significant decrease in revenues for FY21 is due to the loss attributed to Covid-19 pandemic. With only 5% of classes being held in-person and visitors not allowed on campus, the Bookstore is seeing significant losses in revenues. The canceled/postposed athletic season has created further loss in revenues (i.e. clothing sales are down 80% in-store).

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	5,234,130	5,582,097	4,528,911	3,264,315	(1,128,248)	(2,283,688)	(1,486,702)
Revenues	22,487,545	20,514,536	17,897,379	14,793,178	9,204,326	16,919,823	17,023,527
Expenditures	21,785,716	21,265,589	18,837,572	18,861,360	10,038,711	15,801,748	15,860,731
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
2262862					(241,053)	(241,090)	(241,093)
2262752					(80,000)	(80,000)	(80,000)
Net Total Transfers	(353,861)	(302,133)	(324,403)	(324,381)	(321,053)	(321,090)	(321,093)
Ending Cash Balance	5,582,097	4,528,911	3,264,315	(1,128,248)	(2,283,688)	(1,486,702)	(645,000)
Encumbrances	1,776,768	1,799,434	2,433,709	2,520,705	1,764,494	1,765,000	1,765,000
Unencumbered Cash Balance	3,805,329	2,729,477	830,606	(3,648,954)	(4,048,181)	(3,251,702)	(2,410,000)

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 Kauikahaloe 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
 Increase in expenditures from FY19 to FY20 due to increase in scheduled R&R expenses

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	4,771,393	5,267,736	5,802,446	5,918,144	5,672,835	5,357,056	4,054,935
Revenues	3,004,582	3,081,807	3,123,176	3,253,049	3,161,561	3,334,785	3,510,496
Expenditures	1,394,826	1,522,508	1,894,631	2,386,079	2,392,382	3,548,946	2,945,041
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1,113,413)	(1,024,589)	(1,112,848)	(1,112,279)	(1,084,958)	(1,087,960)	(1,083,863)
Ending Cash Balance	5,267,736	5,802,446	5,918,144	5,672,835	5,357,056	4,054,935	3,536,527
Encumbrances	0	20,103	818,316	79,515	0	0	0
Unencumbered Cash Balance	5,267,736	5,782,343	5,099,828	5,593,320	5,357,056	4,054,935	3,536,527

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 2021 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:

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

Decrease in expenditures from FY19 to FY20 due to a decrease in utilities and R&M expenses

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	743,114	767,307	834,473	870,545	781,404	1,004,033	1,325,554
Revenues	670,425	719,425	703,848	653,111	614,320	724,963	746,712
Expenditures	451,152	383,017	470,751	389,299	391,691	403,442	415,545
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(195,079)	(269,243)	(197,024)	(352,953)	0	0	0
Ending Cash Balance	767,307	834,473	870,545	781,404	1,004,033	1,325,554	1,656,721
Encumbrances	57,821	47,183	20,211	26,675			
Unencumbered Cash Balance	709,486	787,290	850,334	754,729	1,004,033	1,325,554	1,656,721

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 2021 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:

Increase in expenditures from FY19 to FY20 due to large one time expenses for parking lot repaving projects (Hale Wainani, UH Lab School, Zone 18, & Zone 21) and design services expenses for the parking structure repairs

In FY20 there were several large one-time expenses for parking lot repaving projects (Hale Wainani, UH Lab School, Zone 18),

FY21 postponed all large equipment purchases and decreased contracted services (Diamond & Secure) due to the pandemic.

Leveling off in FY22 and FY23 is because there are no future large projects being paid for out of the R&R accounts.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	4,081,048	4,634,112	5,189,712	6,368,862	6,265,023	3,639,422	4,014,152
Revenues	6,038,538	5,641,165	5,990,458	5,740,964	1,721,562	4,462,668	4,812,057
Expenditures	5,421,557	5,085,565	4,811,308	5,838,973	4,252,246	3,440,749	3,340,427
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(63,917)	0	0	(5,830)	(94,917)	(647,189)	(644,579)
Ending Cash Balance	4,634,112	5,189,712	6,368,862	6,265,023	3,639,422	4,014,152	4,841,203
Encumbrances	2,807,192	2,354,614	2,324,529	3,743,292			
Unencumbered Cash Balance	1,826,921	2,835,098	4,044,333	2,521,731	3,639,422	4,014,152	4,841,203

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 2021 Legislature

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

Contact Name: 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.

Variances:

In FY2020, decreased revenue due to covid such as shut down (e.g. WRC closed Apr 20 to Jun 20) and reduce of service (e.g. T&I no passport service); increased expense due to active maintenance projects for HEM, WRC, and Campus Center.

In FY2022-2023 expenditures, expect to pay out for large repair and maintenance projects for HEM, WRC, and Campus Center. In addition, pay out water utility.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,740,835	5,740,835	5,740,835	5,740,835	5,740,835	5,740,835	5,740,835
Beginning Cash Balance	15,081,625	15,545,344	16,094,975	20,059,041	19,248,240	18,534,470	15,135,007
Revenues	7,776,478	7,498,128	8,080,439	7,121,075	6,000,000	7,400,000	7,400,000
Expenditures	4,746,478	5,169,468	5,308,471	6,441,503	5,031,140	9,129,003	10,029,003
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer out of 2262352 for debt service					(1,982,630)	(1,970,460)	(1,958,471)
Transfer into 2262352 from UH bookstore \$80,000 from dining service \$220,000; transfer out to 8882022 (\$					(732,031)	(732,031)	(732,031)
Transfer from 2262352 to 8880222 (\$1,032,030)					1,032,031	1,032,031	1,032,031
Net Total Transfers	(2,566,281)	(1,779,029)	1,192,098	(1,490,373)	(1,682,630)	(1,670,460)	(1,658,471)
Ending Cash Balance	15,545,344	16,094,975	20,059,041	19,248,240	18,534,470	15,135,007	10,847,533
Encumbrances	666,269	347,236	740,358	8,897,832	400,000	400,000	400,000
Unencumbered Cash Balance	14,879,075	15,747,740	19,318,684	10,350,408	18,134,470	14,735,007	10,447,533

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 2021 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):

Variances:

FY 19 revenue increase due to receiving full year of interest
 FY 20 revenue decrease due to interest based on a declining account balance
 Increase in expenditures from FY 19 – FY 20 due to additional events held
 Projected decrease in FY 21 due to effects of pandemic.
 FY 22 expenditures projected to increase as in-person events are once again scheduled.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	73,784	54,954	24,167	23,917	250
Revenues		12	848	551	250	250	0
Expenditures		0	19,679	31,338	500	23,917	250
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	73,773	0	0	0	0	0
Ending Cash Balance	0	73,784	54,954	24,167	23,917	250	(0)
Encumbrances		0	2,499	0	0	0	0
Unencumbered Cash Balance	0	73,784	52,455	24,167	23,917	250	(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 2021 Legislature

Department:	UOH	Contact Name:	Sandy French
Prog ID(s):	UOH-100	Phone:	956-5495
	UH Revenue Undertakings Fund (Student Housing -		
Name of Fund:	OSA)	Fund type (MOF)	B
Legal Authority	304A-2167.5, HRS	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. For FY21, the number of available beds was reduced to approximately 2,100 beds due to social-distancing requirements. Additionally, the percentage of Hawaii residents as compared to previous years has declined to 28% due to the availability of on-line classes and government mandates and recommendations to stay and home and minimize interactions with others.
Student Housing offers wellness halls, honors floors, freshmen year experience halls and a variety of resident programs and projects throughout the academic year. All expenses associated with the operation of residence halls are paid from revenues, including personal services, utilities, materials and supplies, repair and maintenance, etc. Voluntary R&R reserve funds can be used for general repair, renovation and replacement of facilities' systems, furniture, exterior/interior envelopes. Funds can also be used for emergency issues and to fund large scale projects in lieu of having to use bond monies and associated interest. Mandatory R&R reserve funds can be used for major repair, renovation and replacement of capital assets.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:
(1) Decrease in FY20 revenues due to the COVID-19 pandemic; students who chose to move out prior to the end of their housing contracts were refunded prorated rent. The Summer 2020 Conference Housing program was also cancelled, resulting in YOY drop in revenues.

Revenue Variance Explanations:
FY 2021 - down 50.1% from FY 2020
FY 2021 rental revenues were budgeted at 50% occupancy based on the reduction of available revenue beds from 3,301 to 2,148 due to COVID-19. (The number of available beds is approximately 35% less than "normal.") Rental revenues are budgeted at \$7.9 million, compared to \$18.8 million for FY 2020 which, due to pandemic-related cancellations and subsequent refunds, is below prior year revenue.

FY 2022 - up 49.5% from FY 2021
FY 2022 rental revenues are based on the assumption that recovery from the pandemic begins but that caution remains. Revenues are budgeted at 75% occupancy on the same reduced number of beds (due to social distancing) as FY 2021. A 5% rate increase is also projected. Rental revenues are projected to improve by \$4.5 million.

FY 2023 - up 56.3% from FY 2022
FY 2023 rental revenues are budgeted at 80% occupancy on pre-2020 number of available beds. A 5% rate increase is also projected.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	24,488,733	30,242,840	35,269,898	38,394,656	37,146,690	24,328,096	14,321,151
Revenues	26,737,941	26,290,298	24,197,439	19,554,790	9,765,466	14,599,604	22,814,090
Expenditures	13,894,919	14,748,656	14,768,577	14,536,624	16,264,364	18,286,779	18,796,962
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
Transfers-out for debt service	(7,088,914)	(6,514,584)	(6,384,103)	(6,326,133)	(6,319,696)	(6,319,770)	(6,322,965)
Transfers-in from UH for Atherton			80,000	60,000			
Net Total Transfers	(7,088,914)	(6,514,584)	(6,304,103)	(6,266,133)	(6,319,696)	(6,319,770)	(6,322,965)
Ending Cash Balance	30,242,840	35,269,898	38,394,656	37,146,690	24,328,096	14,321,151	12,015,314
Encumbrances	1,461,296	2,449,071	1,963,063	1,571,605	0	0	0
Unencumbered Cash Balance	28,781,544	32,820,827	36,431,593	35,575,085	24,328,096	14,321,151	12,015,314

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 2021 (estimated)	FY 2022 (estimated)	FY 2023 (estimated)
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).	1,300,000	1,000,000	1,000,000

Report on Non-General Fund Information
for Submittal to the 2021 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

Increase in revenue for fy20 is the result of 3 yrs of pbx maintenance and voicemail recharge to the campuses due to Hawaiian Telcom billing issue.

Increase in expenditures for fy20 was the result of the purchase of additional wireless equipment expansion on the Manoa campus.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	4,917,173	4,003,711	2,843,411	3,639,174	4,869,213	4,625,974	4,382,735
Revenues	3,369,285	3,213,678	2,608,804	3,045,028	2,600,000	2,600,000	2,600,000
Expenditures	3,067,945	3,161,309	1,626,781	1,814,989	2,843,239	2,843,239	2,843,239
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1,214,802)	(1,212,670)	(186,260)	0	0	0	0
Ending Cash Balance	4,003,711	2,843,411	3,639,174	4,869,213	4,625,974	4,382,735	4,139,496
Encumbrances	1,636,990	1,205,662	1,501,491	1,068,533	1,000,000	1,000,000	1,000,000
Unencumbered Cash Balance	2,366,722	1,637,749	2,137,683	3,800,680	3,625,974	3,382,735	3,139,496

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	9,563,907	11,856,374	11,981,286	12,056,022	12,127,513	12,201,405	12,273,717
Revenues	7,937	37,796	72,575	74,684	74,000	74,000	54,000
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	8,530,402
transfer out - debt service	(9,514,819)	(9,310,310)	(9,397,426)	(9,399,587)	(9,396,394)	(9,396,286)	(9,394,598)
Net Total Transfers	2,284,530	87,116	2,160	(3,193)	(108)	(1,688)	(864,196)
Ending Cash Balance	11,856,374	11,981,286	12,056,022	12,127,513	12,201,405	12,273,717	11,463,521
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	11,856,374	11,981,286	12,056,022	12,127,513	12,201,405	12,273,717	11,463,521

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	9,310,310	9,397,426	9,399,587	9,396,394	9,396,286	9,394,598	9,395,223

Report on Non-General Fund Information
for Submittal to the 2021 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:

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

FY19 revenue increase due to interest earnings recorded for prior periods. R&R expenditures lower than prior years in FY19 and FY20

Expenditures in FY21-23 are based on repair and replacement cost estimates. The actual amount can vary due to the needs at the time.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	53,966	108,599	154,938	220,735	286,889	290,389	293,889
Revenues	65	774	2,909	3,638	3,500	3,500	3,500
Expenditures	5,241	34,490	662	388	60,000	60,000	60,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	59,808	80,056	63,551	62,904	60,000	60,000	60,000
Ending Cash Balance	108,599	154,938	220,735	286,889	290,389	293,889	297,389
Encumbrances	32,900	0	0	0			
Unencumbered Cash Balance	75,699	154,938	220,735	286,889	290,389	293,889	297,389

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

Revenue is entirely from Interest distributed based on the account balance.

Reserve fund was capped at \$6M from FY17. Changes in expenditures based on implementation of rolling 5-year repair and replacement plan for facilities and IT-related expenses. No transfers into maintenance account will occur during the next few years of budget constraints, resulting in diminished carry-forward balance.

Transfers are for debt service, for which the source is the Cancer Center Cigarette Tax Special Fund. A reissue of these bonds in Nov 2020 will result in future cost savings, noted, beginning FY2022.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	6,219,374	6,231,613	6,271,351	6,153,750	6,193,147	5,532,731	4,862,391
Revenues	17,638	43,706	85,984	79,522	80,940	71,017	61,093
Expenditures	5,399	3,968	203,585	40,125	741,356	741,356	741,356
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
2267482	7,873,753	7,868,843	7,862,984	7,856,625	8,094,391	6,918,359	6,917,133
2275932	(7,873,753)	(7,868,843)	(7,862,984)	(7,856,625)	(8,094,391)	(6,918,359)	(6,917,133)
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	6,231,613	6,271,351	6,153,750	6,193,147	5,532,731	4,862,391	4,182,128
Encumbrances	0	112,878	33,836	0	0	0	0
Unencumbered Cash Balance	6,231,613	6,158,473	6,119,914	6,193,147	5,532,731	4,862,391	4,182,128

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 Legislature

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

Revenue variance in FY19 due to interest earnings recorded for prior years; R&R costs are small but relatively stable.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	175	334	27,377	74,496	121,652	168,902	216,152
Revenues	11	15	637	1,101	1,100	1,100	1,100
Expenditures	293	366	429	315	350	350	350
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	442	27,394	46,910	46,369	46,500	46,500	46,500
Ending Cash Balance	334	27,377	74,496	121,652	168,902	216,152	263,402
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	334	27,377	74,496	121,652	168,902	216,152	263,402

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

Revenue and expenditures reflect annual rating agency fees and audit costs

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	34	(0)	0	(0)	(0)	(0)
Revenues	34	80	149	78	50	50	50
Expenditures	382	394	394	413	50	50	50
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	382	280	246	334	0	0	0
Ending Cash Balance	34	(0)	0	(0)	(0)	(0)	(0)
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	34	(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 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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 2021 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Revenue Undertakings Fund (OVCERGE Biomed)
 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 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2	2	(0)	0	1	8	15
Revenues	72	16	912	1,044	1,044	1,044	1,044
Expenditures	1,422	2,658	4,352	1,886	1,880	1,880	1,880
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	1,350	2,639	3,441	843	843	843	843
Ending Cash Balance	2	(0)	0	1	8	15	22
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	2	(0)	0	1	8	15	22

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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.

Variances:

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

Expenditures in FY2018 reflect the Governor's allocation of reserve funds, relieving Special Funds expenditures.

Expenditures reflect sustained efforts in cost reduction, as well as reduction in FY2020 expenses due to COVID.

Expenditures in FY2021-FY2023 reflect the possibility there will be no Governor's allocation of reserve funds.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	
Beginning Cash Balance	20,688,472	20,086,765	19,787,472	19,048,684	20,690,732	19,544,828	19,574,955
Revenues	13,829,947	13,919,479	13,408,486	12,900,280	12,690,464	12,690,464	12,690,464
Expenditures	7,196,242	6,349,930	6,284,289	3,401,607	5,741,978	5,741,978	5,741,978
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Debt service (2265392)	(7,235,411)	(7,868,843)	(7,862,984)	(7,856,625)	(8,094,391)	(6,918,359)	(6,917,133)
Repair reserve (2265392)	0	0	0				
Net Total Transfers	(7,235,411)	(7,868,843)	(7,862,984)	(7,856,625)	(8,094,391)	(6,918,359)	(6,917,133)
Ending Cash Balance	20,086,765	19,787,471	19,048,684	20,690,732	19,544,828	19,574,955	19,606,309
Encumbrances	358,120	412,063	246,499	256,525	0	0	0
Unencumbered Cash Balance	19,728,645	19,375,409	18,802,186	20,434,207	19,544,828	19,574,955	19,606,309

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 Legislature

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

Source of Revenues:

The Energy Systems Development Special Fund (ESDSF) derives income from rebates and from grants or incentives associated with energy conservation measures. Capital appropriations by the legislature are also eligible sources of revenue.

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

FY 19: HRS 304A-2181, the University of Hawai'i green special fund, was established to support energy efficiency, renewable energy, and sustainability. This statute allows for the deposit of monies from energy savings, investment earnings, gifts, donations, rebates, grants, capital appropriations or other funds received by the University and authorizes expenditures for projects and services that support energy and sustainability initiatives. Starting in FY19, revenues and expenditures will be reflected under this statutory authority. Revenues are on an upward trend in FY20 and 21 due to lighting rebates received and anticipated to be received. Expenditures in FY21 reflects one energy efficient project scheduled.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	14,588	46,292	46,928	70,418	70,418	120,418
Revenues	5,588	31,704	636	23,490	150,000	50,000	50,000
Expenditures	(9,000)	0	0	0	150,000	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	14,588	46,292	46,928	70,418	70,418	120,418	170,418
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	14,588	46,292	46,928	70,418	70,418	120,418	170,418

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 FY21. The variance in revenue (Net Total Transfers) in the prior years is due to 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; future year projections are conservative

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	3,846,786	4,916,949	6,368,415	8,399,840	9,660,083	9,660,083	9,660,083
Revenues	12,692	39,428	102,827	113,375	100,000	100,000	100,000
Expenditures	1,478,501	1,165,740	736,783	1,427,694	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	2,535,972	2,577,779	2,665,380	2,574,563	2,100,000	2,100,000	2,100,000
Ending Cash Balance	4,916,949	6,368,415	8,399,840	9,660,083	9,660,083	9,660,083	9,660,083
Encumbrances	9,263	15,000	62,105	10,350	0	0	0
Unencumbered Cash Balance	4,907,686	6,353,415	8,337,735	9,649,733	9,660,083	9,660,083	9,660,083

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 Legislature

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

Contact Name: 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 expenditures due to increased CIP projects
 FY 20: Increase in revenues CIP assessments made on CIP projects.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	24,596	28,711	82,871	108,871	134,871
Revenues		32,250	18,806	58,634	35,000	35,000	35,000
Expenditures		7,654	14,691	4,473	9,000	9,000	9,000
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	24,596	28,711	82,871	108,871	134,871	160,871
Encumbrances		0	0	0	0	0	0
Unencumbered Cash Balance	0	24,596	28,711	82,871	108,871	134,871	160,871

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2019 - increase in expenditures due to increase in Personnel, partially offset by decrease in other expenses.

FY 2020 - Decrease in revenue due to the total closure of UHMCC the last 8 wks of the Spring Semester and a normally 6 wk Summer I term was reduced to a little over 2 weeks with UHMCC's reopening on 6/15/20 at an initial enrollment reduction of over 70% during June.

FY 2021 - Revenues are projected to be lower due to the effect and restrictions of the pandemic. Costs are expected to remain constant.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	373,496	390,920	402,572	401,829	38,522	(339,478)	(86,758)
Revenues	1,035,375	1,110,170	1,202,908	944,385	995,000	1,609,000	1,682,000
Expenditures	1,017,950	1,098,518	1,208,096	1,311,049	1,373,000	1,356,280	1,418,573
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	4,445	3,357	0	0	0
Ending Cash Balance	390,920	402,572	401,829	38,522	(339,478)	(86,758)	176,669
Encumbrances	35,450	10,742	197,285	19,169	0	0	0
Unencumbered Cash Balance	355,471	391,831	204,544	19,353	(339,478)	(86,758)	176,669

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 decreased in 2018 due to receiving a one-time distribution of \$794k from the NCAA in 2017, and not getting any similar distribution in 2018. Decrease in 2018 also due to receiving \$2.3M in game guarantees in 2017 vs \$1.15M in 2018, a decrease of \$1.15M. Decrease also due to the football team participating in the Hawai'i Bowl in 2017 and receiving an extra \$0.5M in distribution from the MWC vs no distribution in 2018. Decrease also due an increase in receivables of \$582k from 2017 to 2018. Ticket sales also decreased by \$400k from 2017 to 2018 due to our teams not performing as well in 2018. We also received \$400k less in television rights in 2018 due to having one less football game on pay-per-view as required per the television contract. Decrease in revenue in 2020 due to COVID and the cancellation of the spring sports in March 2020. This includes men's volleyball, baseball, softball, water polo, track and field, golf, tennis and sailing. Due to the cancellation of the spring sports, revenues were decreased for ticket sales, concessions, corporate partners and NCAA distributions. FY 21 revenues are expected to be lower due to the effects and restrictions associated with the pandemic.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	(23,306,842)	(22,113,783)	(25,021,483)	(27,202,498)	(30,439,960)	(39,750,796)	(45,591,750)
Revenues	24,659,323	20,695,758	22,707,780	19,557,589	16,198,683	21,530,471	23,746,184
Expenditures	23,600,480	24,463,951	25,909,454	23,617,652	25,696,519	27,558,425	28,897,415
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	134,216	860,492	1,020,659	822,601	187,000	187,000	187,000
Ending Cash Balance	(22,113,783)	(25,021,483)	(27,202,498)	(30,439,960)	(39,750,796)	(45,591,750)	(50,555,980)
Encumbrances	523,388	1,090,919	431,249	452,092			
Unencumbered Cash Balance	(22,637,171)	(26,112,402)	(27,633,748)	(30,892,052)	(39,750,796)	(45,591,750)	(50,555,980)

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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							
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	87,660	87,660	87,660	87,660	87,660	87,660	87,660
Encumbrances							
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 2021 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

Revenues FY 2020: Variance due to receipt of FY19 premium reimbursements in FY20

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

Expenditures FY 2020: Variance due to increase in claims cost

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	1,404,108	1,132,520	999,745	798,635	576,532	483,554	390,576
Revenues	449,259	663,667	392,688	432,087	491,000	491,000	491,000
Expenditures	720,846	796,443	593,798	654,189	583,978	583,978	583,978
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,132,520	999,745	798,635	576,532	483,554	390,576	297,598
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1,132,520	999,745	798,635	576,532	483,554	390,576	297,598

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 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	2,191	2,393	2,535	2,570	2,603	2,638	2,673
Revenues	202	142	35	32	35	35	35
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,393	2,535	2,570	2,603	2,638	2,673	2,708
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	2,393	2,535	2,570	2,603	2,638	2,673	2,708

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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

Expenditures FY20: Scholarship awards paid directly by UH Manoa (Parent University)

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	(964,320)	293,180	293,180	293,180	293,180
Revenues	0	0	0	0	0	0	0
Expenditures	931,450	964,320	606,820	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
transfer in from TS	931,450						
Net Total Transfers	931,450	0	1,864,320	0	0	0	0
Ending Cash Balance	0	(964,320)	293,180	293,180	293,180	293,180	293,180
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	(964,320)	293,180	293,180	293,180	293,180	293,180

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2018: Interest revenue on transferred in funds.
 Revenues FY 2019: Interest revenue on transferred in funds.
 Revenues FY 2020: Interest revenue on transferred in funds.
 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
 Expenditures FY 2018: Bond arbitrage fees now charged to this account
 Expenditures FY 2019: Bond arbitrage fees now charged to this account
 Expenditures FY 2020: Agency and Bond arbitrage fees recharged to facilities use revolving account

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(0)	0	(10)	(19)	319	637	955
Revenues	(0)	15	276	318	318	318	318
Expenditures	3,502	9,733	22,474	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
8100210-8100213			9,419,616	9,399,606	9,396,394	9,396,394	9,396,394
8100214-8100217			(9,419,616)	(9,399,606)	(9,396,394)	(9,396,394)	(9,396,394)
Net Total Transfers	3,502	9,708	22,189	19	0	0	0
Ending Cash Balance	0	(10)	(19)	319	637	955	1,274
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	(10)	(19)	319	637	955	1,274

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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

Revenues FY 2020: FY20 Physician license renewal fees were booked in FY21

Revenues for FY21 would typically not receive revenues other than interest, similar to FY23)

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	860,734	665,913	755,407	735,417	501,179	788,199	1,085,959
Revenues	48,423	334,494	225,006	10,743	532,020	542,760	11,000
Expenditures	243,245	245,000	244,996	244,981	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	665,913	755,407	735,417	501,179	788,199	1,085,959	851,959
Encumbrances	85,729	97,822	129,774	0	0	0	0
Unencumbered Cash Balance	580,184	657,585	605,643	501,179	788,199	1,085,959	851,959

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017: Variance due to decrease in volume of applicants.

Revenues FY 2020: Variance due to increase in volume of applicants.

Expenditures FY 2018: AMCAS licensing fees

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	198,493	230,385	249,512	250,669	272,216	300,959	329,702
Revenues	207,494	218,020	208,449	236,197	234,950	234,950	234,950
Expenditures	175,601	198,894	207,292	214,650	206,207	206,207	206,207
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	230,385	249,512	250,669	272,216	300,959	329,702	358,445
Encumbrances	7,382	12,390	4,139	3,623	3,623	3,623	3,623
Unencumbered Cash Balance	223,004	237,122	246,530	268,593	297,336	326,079	354,822

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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

Revenues FY 2020: Increase in parking collections due to increased demand for parking spaces plus increase in parking rates

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

Revenues for FY21 going forward reflect a new food services contract vendor where the previous ended in FY20. Expenditures in the future years are expected to continue to cover parking expenses for the students.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	160,000	300,000	400,000	400,000	400,000	400,000	400,000
Beginning Cash Balance	214,861	115,633	108,112	54,683.2	61,238	77,386	104,750
Revenues	226,387	275,973	307,175	345,492	419,148	451,740	461,232
Expenditures	322,113	273,786	338,415	338,918	403,000	424,376	432,368
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(3,502)	(9,708)	(22,189)	(19)	0	0	0
Ending Cash Balance	115,633	108,112	54,683	61,238	77,386	104,750	133,614
Encumbrances	13,608	15,193	184,318	102,927	100,000	100,000	100,000
Unencumbered Cash Balance	102,025	92,919	(129,635)	(41,689)	(22,614)	4,750	33,614

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	29,966,043	29,966,043	30,666,830	30,435,206	30,272,116	30,272,116	30,272,116
Beginning Cash Balance	1,485,745	3,466,365	4,577,754	3,938,440	2,266,681	2,682,826	2,679,991
Revenues	35,253,397	33,679,837	32,902,631	31,494,373	29,307,788	29,307,788	30,773,177
Expenditures	24,209,202	23,308,708	22,104,277	22,442,749	21,537,774	21,537,774	22,614,663
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer in for Summer Session	435,342	389,364	478,568	641,015	710,660	746,193	783,503
Transfer out for URUF Debt Service	(909,716)	(674,881)	(489,887)	(490,676)	(488,550)	(488,493)	(488,026)
Transfer out for URUF R&R	(104,536)	(37,705)	(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	(839,325)	(801,633)	(779,602)	(862,754)	(887,754)	(887,754)	(887,754)
Transfer out for Programmatic Supp	(308,942)	(259,198)	(219,871)	(222,167)	(120,000)	(120,000)	(120,000)
Transfer in for Act 236	(786,398)	(1,325,687)	(3,839,171)	(3,201,096)	19,480	(435,090)	(861,510)
Net Total Transfers	(9,063,575)	(9,259,740)	(11,437,668)	(10,723,383)	(7,353,869)	(7,772,849)	(8,161,492)
Ending Cash Balance	3,466,364.91	4,577,753.87	3,938,440	2,266,681	2,682,826	2,679,991	2,677,014
Encumbrances	5,045,730	6,405,878	5,805,980	4,603,335	5,000,000	5,000,000	5,000,000
Unencumbered Cash Balance	(1,579,365)	(1,828,124)	(1,867,540)	(2,336,654)	(2,317,174)	(2,320,009)	(2,322,986)

*

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/CCE), with a total Unencumbered Cash Balance of (\$19,479.82).
 Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/30/20) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2021 Legislature

Department: UOH
 Prog ID(s): UOH-210
 Name of Fund: UH Tuition and Fees SF (Summer Session, CCE)
 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 CCE and during the summer.

Source of Revenues:

Tuition and fees for summer session and CCE 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 and FY 2020 is primarily due to a decrease in salary costs.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,182,534	1,182,534	1,182,534	1,282,534	1,282,534	1,282,534	1,282,534
Beginning Cash Balance	1,881,238	1,726,596	1,864,370	1,968,506	2,319,474	2,322,174	2,325,009
Revenues	1,374,250	1,504,658	1,463,387	1,568,249	1,580,745	1,659,782	1,742,771
Expenditures	1,093,183	957,852	908,349	783,209	987,385	1,036,754	1,088,592
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(435,709)	(409,033)	(450,902)	(434,072)	(590,660)	(620,193)	(651,203)
Ending Cash Balance	1,726,596	1,864,370	1,968,506	2,319,474	2,322,174	2,325,009	2,327,986
Encumbrances	8,219	6,698	7,814	2,300	5,000	5,000	5,000
Unencumbered Cash Balance	1,718,377	1,857,672	1,960,692	2,317,174	2,317,174	2,320,009	2,322,986

*

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/CCE), with a total Unencumbered Cash Balance of (\$19,479.82). Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/30/20) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	4,671	4,157	4,377	9,364.71	11,793	13,943	15,994
Revenues	9,479	10,766	6,153	3,860	3,510	3,343	3,378
Expenditures	9,993	10,546	1,165	1,432	1,360	1,292	1,305
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	4,157	4,377	9,365	11,793	13,943	15,994	18,067
Encumbrances	44	0	0	0	0	0	0
Unencumbered Cash Balance	4,113	4,377	9,365	11,793	13,943	15,994	18,067

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

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. Revenue and expenses decreased in FY 2020 due to transfer of the NHERC program to Hawaii CC and cancellations of classes due to COVID-19 concerns.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	529,736	529,736	479,736	485,896	487,247	487,247	487,247
Beginning Cash Balance	97,985	155,479	286,156	371,600	251,581	184,365	122,515
Revenues	225,486	182,758	108,366	41,862	40,271	46,745	51,998
Expenditures	468,677	321,946	201,667	115,802	107,487	108,595	113,397
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	300,685	269,865	178,744	(46,078)	0	0	0
Ending Cash Balance	155,479	286,156	371,600	251,581	184,365	122,515	61,116
Encumbrances	8,756	1,025	7,093	3,546	0	0	0
Unencumbered Cash Balance	146,723	285,131	364,507	248,035	184,365	122,515	61,116

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 decrease in revenue in FY 2020 is due to a decrease in rental income from the Hawaii Innovation Center Facility and NHERC that was transferred to Hawaii Community College. The expenses increased in FY 2019 primarily due to required facility repairs. No large repair expenses occurred in FY 2020 but decrease in utility expenses occurred due to the temporary closure of the Imiloa Center Skygarden Café.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	730,999	730,999	830,999	839,212	841,013	841,013	841,013
Beginning Cash Balance	517,762	557,618	689,761	707,985	649,299	564,917	553,900
Revenues	665,996	740,931	746,083	619,268	566,284	626,954	674,021
Expenditures	626,139	622,089	727,859	596,865	650,666	637,971	645,631
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	13,300	0	(81,089)	0	0	0
Ending Cash Balance	557,618	689,761	707,985	649,299	564,917	553,900	582,290
Encumbrances	137,771	84,631	102,124	97,939	73,263	39,006	38,006
Unencumbered Cash Balance	419,847	605,130	605,861	551,360	491,654	514,894	544,284

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	6,754,348	6,754,348	6,754,348	6,754,348	6,754,348	6,754,348	6,754,348
Beginning Cash Balance	700,194	641,307	642,662	657,399	666,593	666,593	666,593
Revenues	0	0	0	0	0	0	0
Expenditures	6,608,887	6,548,645	6,535,263	6,540,807	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	641,307	642,662	657,399	666,593	666,593	666,593	666,593
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	641,307	642,662	657,399	666,593	666,593	666,593	666,593

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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.

The decrease of revenues in FY 2020 was due to Spring 2020 housing and meal plan cancellations as a result of COVID-19.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,458,514	5,458,514	5,458,514	5,781,101	5,786,053	5,786,053	5,786,053
Beginning Cash Balance	4,284,146	5,082,472	5,792,101	6,578,735	5,947,404	3,404,322	1,653,231
Revenues	5,993,743	6,532,951	6,873,612	5,796,061	3,358,650	4,198,313	6,488,656
Expenditures	4,394,561	5,005,142	4,971,729	5,312,272	4,800,718	4,848,237	4,647,717
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	37,705
Transfer out for Debt Service			(1,152,954)	(1,152,824)	(1,138,719)	(1,138,872)	(1,138,951)
Net Total Transfers	(800,856)	(818,180)	(1,115,249)	(1,115,119)	(1,101,014)	(1,101,167)	(1,101,246)
Ending Cash Balance	5,082,472	5,792,101	6,578,735	5,947,404	3,404,322	1,653,231	2,392,924
Encumbrances	439,682	455,768	1,497,395	955,993	500,000	500,000	500,000
Unencumbered Cash Balance	4,642,790	5,336,333	5,081,340	4,991,411	2,904,322	1,153,231	1,892,924

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2018 due to a court order to defer TMT lease payments until a resolution was determined.

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.

FY 2020 reflects a full year of lease payments offset by a decrease in fee revenue and spending to be in line with revenue.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	756,000	756,000	756,000	756,000	956,000	956,000	956,000
Beginning Cash Balance	289,232	83,072	66,933	72,811	186,411	187,911	187,911
Revenues	510,957	386,039	545,822	743,302	701,500	900,000	900,000
Expenditures	717,117	402,178	539,944	629,702	700,000	900,000	900,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	83,072	66,933	72,811	186,411	187,911	187,911	187,911
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	83,072	66,933	72,811	186,411	187,911	187,911	187,911

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	711	711	570	570	570	3,070	7,070
Revenues	0	0	0	0	10,000	12,000	0
Expenditures	0	141	0	0	7,500	8,000	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	711	570	570	570	3,070	7,070	4,570
Encumbrances	237	138	138	0	0	0	
Unencumbered Cash Balance	474	432	432	570	3,070	7,070	4,570

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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. The decrease of revenue and expenditures in FY 2020 are results of cancelled games for Spring 2020 due to COVID-19.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	267,789	267,789	317,789	317,789	317,789	317,789	317,789
Beginning Cash Balance	135,452	155,638	114,944	34,758	138,778	195,426	202,426
Revenues	204,981	238,062	180,596	160,586	121,000	214,000	214,000
Expenditures	197,827	288,462	268,821	65,095	79,352	222,000	235,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	13,032	9,706	8,039	8,528	15,000	15,000	15,000
Ending Cash Balance	155,638	114,944	34,758	138,778	195,426	202,426	196,426
Encumbrances	7,010	10,963	0	4,352	0	0	0
Unencumbered Cash Balance	148,628	103,981	34,758	134,426	195,426	202,426	196,426

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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.

The decrease of revenue in FY 2020 are results of cancelled events due to COVID-19.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	26,009	27,560	34,123	33,387	26,065	29,209	32,381
Revenues	180,222	141,593	147,193	127,913	114,761	137,750	148,210
Expenditures	178,671	135,030	147,928	135,235	111,617	134,578	144,546
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	27,560	34,123	33,387	26,065	29,209	32,381	36,045
Encumbrances	0	685	1,014	676	0	0	0
Unencumbered Cash Balance	27,560	33,437	32,373	25,389	29,209	32,381	36,045

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 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.

FY 2020 revenue decreased due to the temporary closure of the testing center due to COVID-19 concerns.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	12,285	16,756	19,017	26,994	33,762	25,437	21,137
Revenues	12,421	9,660	21,848	19,454	17,150	22,200	22,200
Expenditures	7,951	7,399	13,872	12,686	25,475	26,500	26,500
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	16,756	19,017	26,994	33,762	25,437	21,137	16,837
Encumbrances	0	0	0	7,875			
Unencumbered Cash Balance	16,756	19,017	26,994	25,887	25,437	21,137	16,837

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,998,912	4,156,089	4,156,089	4,156,089	4,156,089	4,156,089	4,156,089
Beginning Cash Balance	673,627	781,177	807,436	882,588	530,255	216,862	191,740
Revenues	3,828,088	2,883,892	2,316,652	2,388,217	2,388,217	2,528,991	2,661,891
Expenditures	3,919,643	3,559,927	3,125,213	2,802,368	2,762,710	2,615,213	2,673,576
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	199,105	702,294	883,713	61,818	61,100	61,100	61,100
Ending Cash Balance	781,177	807,436	882,588	530,255	216,862	191,740	241,155
Encumbrances	68,273	46,091	45,593	31,855	0	0	0
Unencumbered Cash Balance	712,903	761,345	836,995	498,399	216,862	191,740	241,155

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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.

The increase in expenditures in FY 2020 are due to the purchase of computers and software.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	110,485	65,161	2,254	39,835	66,613	31,796	58,686
Revenues	62,416	60,265	55,330	50,891	53,191	52,209	49,482
Expenditures	107,741	123,171	17,749	24,113	88,008	25,319	26,585
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	65,161	2,254	39,835	66,613	31,796	58,686	81,582
Encumbrances	4,070	1,481	2,201	4,373	0	0	
Unencumbered Cash Balance	61,091	774	37,634	62,240	31,796	58,686	81,582

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 Legislature

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

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

Intended Purpose:

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

Source of Revenues:

Fees collected, ticket sales and other related income.

Current Program Activities/Allowable Expenses:

Expenses necessary to offer activities and programs to the students.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

The decrease of expenditures in FY 2020 are due to cancelled activities and events as a result of COVID-19 concerns.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,370,355	2,370,355	2,370,355	2,370,355	2,370,355	2,370,355	2,370,355
Beginning Cash Balance	1,817,555	2,003,082	1,995,182	2,033,701	2,131,579	1,390,435	1,325,927
Revenues	1,786,037	1,654,378	1,593,548	1,450,668	1,289,809	1,465,830	1,448,351
Expenditures	1,600,510	1,648,977	1,555,029	1,352,789	2,030,953	1,530,338	1,375,088
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	(13,300)	(0)	0	0	0	0
Ending Cash Balance	2,003,082	1,995,182	2,033,701	2,131,579	1,390,435	1,325,927	1,399,190
Encumbrances	41,389	84,133	60,241	109,711	50,000	50,000	50,000
Unencumbered Cash Balance	1,961,693	1,911,050	1,973,460	2,021,868	1,340,435	1,275,927	1,349,190

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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. 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. Sale of publications decreased in FY 2020 but expenses increased due to printing and cost of supplies.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	152,135	152,135	152,135	152,135	152,135	152,135	152,135
Beginning Cash Balance	108,470	62,010	46,155	197,749	238,439	98,591	63,286
Revenues	99,993	89,300	176,652	104,605	86,697	89,244	93,616
Expenditures	146,453	105,156	25,057	63,915	226,545	124,549	97,170
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	62,010	46,155	197,749	238,439	98,591	63,286	59,732
Encumbrances	8,322	1,212	16,401	38,145	0	0	0
Unencumbered Cash Balance	53,688	44,943	181,349	200,294	98,591	63,286	59,732

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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 2021 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 2017 through FY 2019 were due to needed repairs and maintenance and renovations.

Revenues decreased in FY 2019 and FY 2020 due to the conversion of the Hawaii Innovation Center to general office space.

Expenditures decreased in FY 2020 due to the conversion of the Hawaii Innovation Center to general office space.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	81,046	81,046	81,046	81,046	81,046	81,046	81,046
Beginning Cash Balance	193,084	201,411	196,365	112,607	83,968	31,126	39,875
Revenues	77,471	78,665	17,722	11,200	10,000	10,000	10,000
Expenditures	69,144	83,711	101,481	39,838	62,842	1,251	25,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	201,411	196,365	112,607	83,968	31,126	39,875	24,875
Encumbrances	9,403	11,279	71,669	31,421	0	0	0
Unencumbered Cash Balance	192,008	185,086	40,937	52,548	31,126	39,875	24,875

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 Legislature

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

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

Intended Purpose:

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

Source of Revenues:

Parking fees and fines.

Current Program Activities/Allowable Expenses:

Expenditures made in support of providing parking services.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

The decrease in expenditures in FY 2020 is due to the retirement of a full time employee and decrease in contracted guard services.

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	491,674	491,674	491,674	510,839	512,823	512,823	512,823
Beginning Cash Balance	183,750	245,403	282,114	295,554	344,297	290,844	326,344
Revenues	265,923	259,433	237,312	216,494	43,200	148,500	165,500
Expenditures	204,270	222,723	223,871	167,750	96,653	113,000	122,000
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	245,403	282,114	295,554	344,297	290,844	326,344	369,844
Encumbrances	26,538	17,156	28,528	18,653	0	0	0
Unencumbered Cash Balance	218,865	264,958	267,026	325,645	290,844	326,344	369,844

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	(16)	0	0	0	0	0	0
Revenues	341,314	283,985	312,199	225,103	291,557	291,557	291,557
Expenditures	341,298	283,985	312,199	225,103	291,557	291,557	291,557
Transfers							
List each net 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 2021 Legislature

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

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

Intended Purpose:

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

Source of Revenues:

Revenues collected by the university for regular credit tuition, tuition-related course and fee charges, and any other charges to students.

Current Program Activities/Allowable Expenses:

To maintain and improve the university's programs, services, and operations.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

In FY18, as general fund allocations rose only 2.6%, more personnel costs were assumed using tuition revenue, thus the increase in expenditures.

In FY20, UHWO incurred retroactive sewer costs of \$1.2m since the campus's inception in August 2012.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	15,767,979	16,500,000	16,111,810	16,358,810	16,503,810	16,663,810	16,578,810
Beginning Cash Balance	(2,064,099)	(1,996,284)	(1,226,126)	(899,824)	(1,897,631)	(1,744,885)	(998,602)
Revenues	16,120,348	16,438,283	16,748,102	16,373,434	15,360,000	15,436,800	15,745,536
Expenditures	7,076,341	8,449,200	8,963,517	10,178,785	9,010,164	9,100,266	9,191,268
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Debt Service trans-out	(3,817,662)	(3,114,259)	(4,134,686)	(4,138,674)	(3,138,674)	(2,890,000)	(2,895,000)
Scholarship trans-out	(2,315,961)	(1,890,000)	(2,130,339)	(2,264,544)	(2,360,000)	(2,223,200)	(2,232,416)
EB-5 & Other System Assess.	(114,825)	(192,410)	(119,476)	(115,261)	(125,000)	(126,250)	(127,513)
Act 236	(2,724,475)	(2,022,257)	(1,073,782)	(673,979)	(573,416)	(350,801)	(563,613)
Net Total Transfers	(8,972,923)	(7,218,925)	(7,458,283)	(7,192,458)	(6,197,090)	(5,590,251)	(5,818,542)
Ending Cash Balance	(1,993,015)	(1,226,126)	(899,824)	(1,897,631)	(1,744,885)	(998,602)	(262,876)
Encumbrances	463,800	367,570	415,525	469,294	450,000	450,000	450,000
Unencumbered Cash Balance	(2,456,815)	(1,593,696)	(1,315,348)	(2,366,926)	(2,194,885)	(1,448,602)	(712,876)

*

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 FY 2020 Unencumbered Cash Balance of \$131,208.89.

Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/30/20) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2021 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).
 Shift in methodology in FY20, caused a decrease in Summer TFSF expenditures. Revert back to FY19 methodology in FY21.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,500,000	1,500,000	1,500,000	1,400,000	1,290,000	1,300,000	1,300,000
Beginning Cash Balance	2,828,427	2,499,910	1,648,189	1,351,638	2,498,135	2,194,885	1,448,602
Revenues	1,087,854	1,092,211	1,301,608	1,353,131	1,200,000	1,212,000	1,230,180
Expenditures	444,145	478,921	598,160	206,634	503,250	508,283	515,907
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Debt Services	(467,890)	(911,002)			(1,000,000)	(1,250,000)	(1,250,000)
EB-5 Interest trans-out	(255,000)	(297,500)					
R&R Reserve	(250,000)	(250,000)	(1,000,000)			(200,000)	(200,000)
System Assessments	(2,605)	(6,510)					
Net Total Transfers	(975,495)	(1,465,012)	(1,000,000)	0	(1,000,000)	(1,450,000)	(1,450,000)
Ending Cash Balance	2,496,641	1,648,189	1,351,638	2,498,135	2,194,885	1,448,602	712,876
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	2,496,641	1,648,189	1,351,638	2,498,135	2,194,885	1,448,602	712,876

*

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 FY 2020 Unencumbered Cash Balance of \$131,208.89.
 Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/30/20) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2021 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.

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, serials, and periodicals, and to support and improve the services provided by the library.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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 in FY20.

Expenditures in FY19 and FY20 adjusted as revenue intake decreased (i.e. decrease in supplies, subscriptions, and non-personnel services)

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	25,000	25,000	25,000	25,000	5,000	10,000	10,000
Beginning Cash Balance	13,666	10,435	10,098	11,390	10,958	10,339	9,720
Revenues	20,673	18,646	14,694	10,441	4,090	4,131	6,196
Expenditures	23,903	17,932	11,152	9,297	4,095	4,131	5,783
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Institutional Assessment		(1,052)	(2,249)	(1,576)	(614)	(620)	(929)
Net Total Transfers	0	(1,052)	(2,249)	(1,576)	(614)	(620)	(929)
Ending Cash Balance	10,435	10,098	11,390	10,958	10,339	9,720	9,203
Encumbrances	5,214	6,709	4,173	2,435	2,500	2,500	2,500
Unencumbered Cash Balance	5,221	3,389	7,216	8,523	7,839	7,220	6,703

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 2021 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. In FY18, PLTW ceased, thus the decrease in revenue and expenditures in FY18-19. FY19 also realized an increase in international agreements and job fair revenue.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	180,000	190,000	150,000	150,000	80,000	80,000	90,000
Beginning Cash Balance	95,737	84,687	44,819	75,004	90,328	52,793	14,694
Revenues	168,521	84,989	134,367	124,516	47,325	48,035	96,070
Expenditures	179,515	119,902	86,968	87,729	77,762	78,928	86,821
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Institutional Assessment		(4,955)	(17,215)	(21,462)	(7,099)	(7,205)	(14,410)
Net Total Transfers	0	(4,955)	(17,215)	(21,462)	(7,099)	(7,205)	(14,410)
Ending Cash Balance	84,743	44,819	75,004	90,328	52,793	14,694	9,532
Encumbrances	10,202	549	36	338	300	300	300
Unencumbered Cash Balance	74,541	44,270	74,968	89,990	52,493	14,394	9,232

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 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:

During FY17, campus selected a vendor to manage the beverage vending machines which resulted in less revenue and a decrease in expenditures.

FY18 was the first full year utilizing vendors to manage vending services which reflects a steady increase in revenues up to FY20.

FY19-20 no expenditures were recorded as no vending costs were incurred.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	25,000	25,000	25,000	25,000	5,000	50,000	75,000
Beginning Cash Balance	34,460	49,044	67,941	100,962	138,930	149,786	111,382
Revenues	24,750	12,994	13,557	14,930	3,143	3,772	10,000
Expenditures	10,222	105	0	0	0	50,000	75,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Institutional Assessment			19,464	23,038	7,713	7,825	15,339
Net Total Transfers	0	6,007	19,464	23,038	7,713	7,825	15,339
Ending Cash Balance	48,988	67,941	100,962	138,930	149,786	111,382	61,721
Encumbrances	0	0	0	0	0	500	750
Unencumbered Cash Balance	48,988	67,941	100,962	138,930	149,786	110,882	60,971

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 is 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 due to staffing issues. In FY20, all 4 financial aid positions were filled and more scholarships were issued.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,300,000	2,063,810	2,400,000	2,600,000	2,360,000	2,300,000	2,300,000
Beginning Cash Balance	(142,059)	(99,577)	(84,834)	0.00	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	2,273,479	1,875,257	2,045,504	2,264,544	2,360,000	2,223,200	2,232,416
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Scholarship trans-in from TFSF	2,315,961	1,890,000	2,130,338	2,264,544	2,360,000	2,223,200	2,232,416
Net Total Transfers	2,315,961	1,890,000	2,130,338	2,264,544	2,360,000	2,223,200	2,232,416
Ending Cash Balance	(99,577)	(84,834)	0	0	0	0	0
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	(99,577)	(84,834)	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 2021 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 beginning FY18 as no land sales are anticipated. Revenue variance due to interest earned.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,000	2,000	90,000	5,000	5,000	5,000	5,000
Beginning Cash Balance	86,603	85,070	85,669	86,845	93	93	93
Revenues	273	599	1,176	93	0	0	0
Expenditures	1,807	0	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	(86,845)	0	0	0
Ending Cash Balance	85,070	85,669	86,845	93	93	93	93
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	85,070	85,669	86,845	93	93	93	93

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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.

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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,500	3,000	7,000	20,000	330,000	150,000	200,000
Beginning Cash Balance	21	250,527	500,600	1,507,295	1,612,574	1,302,074	1,372,574
Revenues	503	2,760	14,765	21,711	19,500	20,500	20,500
Expenditures	2,603	5,152	8,071	3,277	330,000	150,000	200,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Rating Agent and Other Fees	2,605	2,465					
Debt Services/BABS							
R&R Reserve	250,000	250,000	1,000,001	86,846	0	200,000	200,000
Net Total Transfers	252,605	252,465	1,000,001	86,846	0	200,000	200,000
Ending Cash Balance	250,527	500,600	1,507,295	1,612,574	1,302,074	1,372,574	1,393,074
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	250,527	500,600	1,507,295	1,612,574	1,302,074	1,372,574	1,393,074

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 and full year salary reflected in FY20. In addition a higher level of expenditures to support the activities of the moving image archive incurred in FY20.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	200,000	200,000	200,000	200,000	200,000	220,000	220,000
Beginning Cash Balance	682,695	800,466	844,791	915,392	879,465	682,649	477,649
Revenues	200,000	175,000	161,892	136,183	0	0	0
Expenditures	82,229	130,675	91,291	172,110	196,816	205,000	210,000
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	800,466	844,791	915,392	879,465	682,649	477,649	267,649
Encumbrances	16,017	5,271	1,069	1,816	2,000	2,000	2,000
Unencumbered Cash Balance	784,449	839,520	914,323	877,649	680,649	475,649	265,649

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 2021 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 FY18, an adjustment to the RTRF allocation dating back to FY13 was reflected and increased UHWO's overhead return. In FY19, UHWO received additional RTRF funds to support SEED projects. In FY20, UHWO received an additional \$40,000 in overhead funds. Increase in FY18 expenditures due to a higher RTRF award. Decrease in FY20 expenditures occurred due to the pandemic which halted faculty travel opportunities.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	225,000	300,000	400,000	400,000	400,000	400,000	400,000
Beginning Cash Balance	7,595	30,016	95,389	183,927	342,223	311,223	280,223
Revenues	190,521	292,561	327,988	367,653	367,653	367,653	367,653
Expenditures	168,100	227,189	219,450	179,257	367,653	367,653	367,653
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
RTRF Adjustment							
System Assessment (TIG)			(20,000)	(30,100)	(31,000)	(31,000)	(31,000)
Net Total Transfers	0	0	(20,000)	(30,100)	(31,000)	(31,000)	(31,000)
Ending Cash Balance	30,016	95,389	183,927	342,223	311,223	280,223	249,223
Encumbrances	0	2,972	0	5,437	5,500	5,500	5,500
Unencumbered Cash Balance	30,016	92,417	183,927	336,786	305,723	274,723	243,723

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

In FY18, created additional student help positions in the Records Office to assist with growing demands. In FY20, student help and operational expenditures decreased to better align with revenues collected.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	70,000	75,000	100,000	100,000	100,000	100,000	100,000
Beginning Cash Balance	62,290	70,627	55,532	41,514	41,420	41,420	41,420
Revenues	28,378	27,913	27,028	27,074	28,000	28,250	28,500
Expenditures	20,041	43,008	41,046	27,168	28,000	28,250	28,500
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	70,627	55,532	41,514	41,420	41,420	41,420	41,420
Encumbrances	9,388	8,368	8,678	4,096	4,000	4,000	4,000
Unencumbered Cash Balance	61,239	47,163	32,836	37,323	37,420	37,420	37,420

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 FY17 to provide services and activities to the growing student population.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	815,000	883,139	883,139	883,139	883,139	883,139	883,139
Beginning Cash Balance	739,109	1,010,774	1,046,121	969,264	916,617	916,617	911,577
Revenues	655,147	496,367	496,806	480,093	592,000	594,960	603,884
Expenditures	383,482	461,019	573,663	532,740	592,000	600,000	609,000
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	1,010,774	1,046,121	969,264	916,617	916,617	911,577	906,461
Encumbrances	5,010	13,754	9,020	4,948	8,000	8,500	9,000
Unencumbered Cash Balance	1,005,764	1,032,367	960,244	911,669	908,617	903,077	897,461

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 revenue increased due to the collection of a prior year's account receivable. FY20 drop in revenue is a reflection of a decrease in workshops.

In FY20, a higher than usual amount of prior year encumbrances were paid than in previous years.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	15,000	20,000	20,000	20,000	20,000	20,000	20,000
Beginning Cash Balance	6,847	10,616	10,060	9,313	2,363	2,363	2,363
Revenues	11,330	6,543	6,325	2,477	4,050	4,000	4,000
Expenditures	7,561	7,099	7,072	9,426	4,050	4,000	4,000
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	10,616	10,060	9,313	2,363	2,363	2,363	2,363
Encumbrances	3,041	2,428	176	990	750	750	800
Unencumbered Cash Balance	7,576	7,632	9,137	1,374	1,613	1,613	1,563

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 and extended lease agreement which increased revenue in FY19. Expenses increased in FY19 to repair & maintain campus facilities, support the hiring of a casual hire to manage activities, and to support campus events. In FY20, decrease in expenditures in overtime, student help, operating, expenses, and equipment purchases occurred while operations ceased during the COVID pandemic.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	875,000	785,000	660,000	660,000	660,000	660,000	660,000
Beginning Cash Balance	337,334	472,304	718,580	868,043	1,060,872	991,573	841,573
Revenues	269,139	392,873	316,814	291,588	93,861	150,000	250,000
Expenditures	134,169	146,597	167,351	98,759	163,160	300,000	400,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	472,304	718,580	868,043	1,060,872	991,573	841,573	691,573
Encumbrances	24,303	56,990	8,448	22,759	25,000	50,000	50,000
Unencumbered Cash Balance	448,001	661,590	859,595	1,038,112	966,573	791,573	641,573

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 2021 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 and FY18, not all work study awards were issued. Processes in place to ensure more students benefit from FWS.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	33,544	802,037	802,037	802,037	802,037	802,037	802,037
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	30,050	68,429	94,238	96,331	100,000	100,000	100,000
Expenditures	30,050	68,429	94,238	96,331	100,000	100,000	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	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 2021 Legislature

Department:	UOH	Contact Name:	Michael Unebasami
Prog ID(s):	UOH-800	Phone:	956-6280
Name of Fund:	UH Tuition and Fees SF	Fund type (MOF)	B
Legal Authority	304A-2153, HRS	Appropriation Acct. No.	S-300-F

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

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

Current Program Activities/Allowable Expenses:
To recover part of the cost of instruction from resident and non-resident students in the form of tuition, late and change in registration fees, application fees, and out-of-state or non-resident fees.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:
Variances due to the tightening of TFSF expenditures due to lower enrollment and fiscal uncertainty created by the COVID 19 pandemic.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	76,230,929	76,230,929	76,697,038	79,957,893	80,079,867	80,079,867	80,079,867
Beginning Cash Balance	5,470,004	7,429,149	6,636,625	6,422,470	5,526,569	5,385,743	5,385,743
Revenues	65,335,477	62,038,982	61,131,621	58,407,440	54,585,497	54,585,497	54,585,497
Expenditures	53,251,874	55,505,225	50,189,129	42,767,449	46,231,946	49,287,598	49,287,598
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Act 236 transfer from UH System				30,311,162	38,533,117	41,729,595	41,729,595
2303310 Trf to Plant Unexp Fund Group for TELP debt service				(2,688,364)			
2230272 Trf to RUF for debt service				(397,120)	(397,120)	(397,120)	(397,120)
2224502 Trf to RUF for debt service				(150,239)	(150,239)	(150,239)	(150,239)
2286922 Trf to RUF for debt service				(1,851,212)	(1,851,212)	(1,851,212)	(1,851,212)
2300966 Trf to UH System for Financial Aid Initiative & Hi P20				(320,000)			
2219452 Trf Early College funding from UH System				125,000			
2301485 Trf to UH System for UHCC Reserve				(24,906)			
2301486 Trf to UH System for UHCC Reserve				(4,526)			
2301487 Trf to UH System for UHCC Reserve				(3,542)			
2301515 Trf to UH System for UHCC Reserve				(23,317)			
2301516 Trf to UH System for UHCC Reserve				(46,265)			
2215392 Trf to UH System for eBuilders assessment				(56,652)	(56,652)	(56,652)	(56,652)
2265142 Trf to UH System for Neogov assessment				(49,833)	(49,833)	(49,833)	(49,833)
2300966 GTrf to UH System for FAFSA Outreach project				(30,068)			
2301485 Trf to UH System for Banner assessment				(167,134)	(167,134)	(167,134)	(167,134)
2301486 Trf to UH System for Banner assessment				(187,855)	(187,855)	(187,855)	(187,855)
2301487 Trf to UH System for Banner assessment				(75,422)	(75,422)	(75,422)	(75,422)
2301493 Trf to UH System for Banner assessment				(304,019)	(304,019)	(304,019)	(304,019)
2301502 Trf to UH System for Banner assessment				(120,444)	(120,444)	(120,444)	(120,444)
2301515 Trf to UH System for Banner assessment				(493,098)	(493,098)	(493,098)	(493,098)
2301516 Trf to UH System for Banner assessment				(435,309)	(435,309)	(435,309)	(435,309)
2301485 Trf to UH System for Risk Mgmt assessment				(102,389)	(102,389)	(102,389)	(102,389)
2301486 Trf to UH System for Risk Mgmt assessment				(24,473)	(24,473)	(24,473)	(24,473)
2301487 Trf to UH System for Risk Mgmt assessment				(14,111)	(14,111)	(14,111)	(14,111)
2301493 Trf to UH System for Risk Mgmt assessment				(78,842)	(78,842)	(78,842)	(78,842)
2301502 Trf to UH System for Risk Mgmt assessment				(31,225)	(31,225)	(31,225)	(31,225)
2301515 Trf to UH System for Risk Mgmt assessment				(68,197)	(68,197)	(68,197)	(68,197)
2301516 Trf to UH System for Risk Mgmt assessment				(47,884)	(47,884)	(47,884)	(47,884)
2276702 Trf to RUF for interest and Bond System expenses				(50)			
2301485 Trf to UH System for UH Foundation assessment				(118,106)	(118,106)	(118,106)	(118,106)
2301486 Trf to UH System for UH Foundation assessment				(87,628)	(87,628)	(87,628)	(87,628)
2301487 Trf to UH System for UH Foundation assessment				(67,280)	(67,280)	(67,280)	(67,280)
2301493 Trf to UH System for UH Foundation assessment				(15,744)	(15,744)	(15,744)	(15,744)
2301502 Trf to UH System for UH Foundation assessment				(25,554)	(25,554)	(25,554)	(25,554)
2301515 Trf to UH System for UH Foundation assessment				(181,670)	(181,670)	(181,670)	(181,670)
2301516 Trf to UH System for UH Foundation assessment				(6,386)	(6,386)	(6,386)	(6,386)
2301485 Trf to Univ Bond Sys Repair & Replacement Reserve				(140,073)	(140,073)	(140,073)	(140,073)
Act 236 transfer to UH System				(38,533,117)	(41,729,595)	(41,729,595)	(41,729,595)
Net Total Transfers	(10,124,458)	(7,326,281)	(11,156,647)	(16,535,892)	(8,494,377)	(5,297,899)	(5,297,899)
Ending Cash Balance	7,429,149	6,636,625	6,422,470	5,526,569	5,385,743	5,385,743	5,385,743
Encumbrances	7,497,018	6,445,579	6,308,881	5,385,743	5,385,743	5,385,743	5,385,743
Unencumbered Cash Balance	(67,869)	191,046	113,589	140,826	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 2020 with a total Unencumbered Cash Balance of \$140,825.80.
Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/30/20) and before the close of Fiscal Period 12.

Report on Non-General Fund Information
for Submittal to the 2021 Legislature

Department: UOH
 Prog ID(s): UOH-800
 Name of Fund: Community Colleges SF
 Legal Authority: 304A-2162, HRS

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

Intended Purpose:

Per statute, this fund was established to receive, disburse, and account for funds of programs and activities of the community colleges that help make available the resources of the community colleges to the communities they serve.
 The fund is used to account for receipts and disbursements related to special programs and activities including off-campus programs, summer session programs, overseas program study abroad, exchange programs, cultural enrichment programs, and consultative services which help make available the resources of the community colleges to the communities they serve. Special fund deposits relate to a wide variety of programs and activities.

Source of Revenues:

Revenues are from fees for special programs and activities including off-campus programs, summer session programs, overseas programs, evening sessions, study abroad, exchange programs, cultural enrichment programs, and consultative services which help make available the resources of the community colleges to the communities they serve.

Current Program Activities/Allowable Expenses:

The fund is used to account for all costs associated with conducting special programs and activities such as non-credit continuing education programs, special community service programs, special credit programs, summer session, parking operation, facilities use, transcript and diploma services, library operation, vocational and technical projects, vending machine operation, and related support services and facilities.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

The majority of revenues and expenditures in the CCSF are the result of enrollment in non-credit and summer session programs. Enrollment in these programs may increase or decrease from year to year depending on course offerings and demand from the public. Revenues have been fairly stable over the last four years with slight declines in the last three years. Expenditure levels generally track with revenue levels however, variances are sometimes caused by the timing of encumbrance liquidations.
 Over the last four months of FY 2020 non credit, summer session, and other support programs were adversely affected by the lockdown/work from home orders due to the Covid virus reducing program revenues and expenditures. Social distancing and sanitation guidelines as well as limitations on the number of people that can gather in groups also affected revenue and spending for these programs. Going forward, reduced revenue and expenditures are anticipated for other support programs such as Cafeteria, Facilities Use, Child Care Program, Theatre, International Programs, Vending, English as a Second Language.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	22,049,621	23,536,988	23,212,895	20,550,970	20,550,970	20,550,970	20,550,970
Beginning Cash Balance	19,884,344	21,386,600	22,048,668	20,921,728	21,628,127	19,295,990	19,072,842
Revenues	18,629,257	18,364,241	17,524,442	16,718,370	14,524,272	14,524,272	14,524,272
Expenditures	15,995,088	16,946,451	17,914,709	15,281,200	16,044,274	13,935,285	13,935,285
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
2301803 Admin assessment transfer from Conf Ctr RF				104			
2238122 Trf to RUF for debt service				(589,037)	(589,037)	(589,037)	(589,037)
2303199 Trf NHERC Non Credit funds from UH Hilo				46,078			
2301803 Admin assessment transfer from Conf Ctr RF				559			
2016661 Transfer to Comm Enterprise RF to close JABSOM Culinary Apprentice prog				(50,000)			
2303198 Trf NHERC facility funds from UH Hilo				81,089			
2261852 Distribution of royalties from UH System				7,312	7,000	7,000	7,000
2302098 Trf from Mano CTAHR for Molokai Ag training				3,494			
2246442 Trf to RUF for Bond Sys expenses				(272)			
2251932 Trf to RUF for Repair & Replacement Reserve				(230,098)	(230,098)	(230,098)	(230,098)
Net Total Transfers	(1,131,913)	(755,722)	(736,673)	(730,771)	(812,135)	(812,135)	(812,135)
Ending Cash Balance	21,386,600	22,048,668	20,921,728	21,628,127	19,295,990	19,072,842	18,849,694
Encumbrances	1,556,676	1,877,126	1,904,180	1,198,507	1,198,507	1,198,507	1,198,507
Unencumbered Cash Balance	19,829,924	20,171,542	19,017,548	20,429,620	18,097,483	17,874,335	17,651,187

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 2021 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 increase in interest income allocated by general accounting office during the fiscal year. Allocated interest varies from year to year depending on cash balances in the fund relative to other funds held by the university and interest rate. 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. Allocated share varies from year to year and is determined by the bond system. 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.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	184,559	184,559	42,543	0	0	0	0
Beginning Cash Balance	37,782	38,167	38,504	40,914	47,220	47,220	47,220
Revenues	(1,787)	(164)	5,659	9,189	3,000	3,000	3,000
Expenditures	69,829	140,803	6,650	3,205	3,000	3,000	3,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
2271642 Trf from CCSF for interest and Bond System expenses				272	0	0	0
2276702 Trf from TFSF for interest and Bond System expenses				50			
Net Total Transfers	72,001	141,304	3,401	322	0	0	0
Ending Cash Balance	38,167	38,504	40,914	47,220	47,220	47,220	47,220
Encumbrances	37,352	37,352	37,352	0	0	0	0
Unencumbered Cash Balance	815	1,152	3,562	47,220	47,220	47,220	47,220

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

A concept restaurant was operated by Kapiolani CC's culinary program during FY 2017-FY 2018. The restaurant ceased operations and unused startup funds were returned to the CCSF in FY 2019. The revenue variance is attributable to lower interest income from the lower cash balance after the return of the unused startup funds.

Expenditure variance is a reversal of Due to CCSF liability (a loan) for funds provided by the CCSF Non Credit Culinary Catering-PEPSI program to the Commercial Enterprises RF CERF-JABSOM Culinary Apprentice program prior to FY 2013. The funds provided by the loan was replaced with a cash transfer and the commercial enterprises JABSOM Culinary Apprentice program closed.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	80,000	80,000	80,000	70,000	70,000	70,000	70,000
Beginning Cash Balance	47,091	544,363	168,927	48,133	48,699	48,699	48,699
Revenues	129,546	433,049	2,114	566	0	0	0
Expenditures	232,274	808,485	0	50,000	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
3022903 Transfer from CCSF to close JABSOM Culinary Apprentice prog				50,000	0	0	0
Net Total Transfers	600,000	0	(122,908)	50,000	0	0	0
Ending Cash Balance	544,363	168,927	48,133	48,699	48,699	48,699	48,699
Encumbrances	25,231	2,635	0	0	0	0	0
Unencumbered Cash Balance	519,132	166,292	48,133	48,699	48,699	48,699	48,699

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 is due to normal fluctuation in spending on extramural awards which generate overhead collections.

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 2020 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,275,314	2,718,307	2,718,307	3,837,635	3,840,339	3,840,339	3,840,339
Beginning Cash Balance	2,930,088	2,549,967	2,071,782	1,604,365	1,560,259	1,560,259	1,560,259
Revenues	2,251,493	1,333,831	1,513,539	1,664,868	1,504,078	1,504,078	1,504,078
Expenditures	2,661,614	1,763,288	1,940,956	1,674,974	1,504,078	1,504,078	1,504,078
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
3800855 Trf to VP Rsch & Innov for Implementation Group				(34,000)	0	0	0
Net Total Transfers	30,000	(48,728)	(40,000)	(34,000)	0	0	0
Ending Cash Balance	2,549,967	2,071,782	1,604,365	1,560,259	1,560,259	1,560,259	1,560,259
Encumbrances	289,169	50,658	16,137	135,924	135,924	135,924	135,924
Unencumbered Cash Balance	2,260,798	2,021,124	1,588,228	1,424,335	1,424,335	1,424,335	1,424,335

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

Decrease in expenditures for FY 2020 are partially due to the Covid lockdown/stay at home order during the fourth quarter, as well as health and safety guidelines such as social distancing and limitations on the number of people who may gather in groups. In addition, the number and cost of educational and social activities which the students decide to undertake for the benefit of the student population vary from year to year.

Normal activities include student government, student publications, social or cultural activities, honor society activities or new student orientation.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,739,439	1,789,875	1,789,875	2,066,658	2,066,658	2,066,658	2,066,658
Beginning Cash Balance	2,097,216	1,960,142	1,816,456	1,634,652	1,777,443	1,777,443	1,777,443
Revenues	1,536,006	1,430,504	1,386,847	1,328,588	887,426	887,426	887,426
Expenditures	1,673,080	1,574,190	1,568,651	1,185,797	887,426	887,426	887,426
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	1,960,142	1,816,456	1,634,652	1,777,443	1,777,443	1,777,443	1,777,443
Encumbrances	117,602	54,943	33,614	17,872	17,000	17,000	17,000
Unencumbered Cash Balance	1,842,540	1,761,513	1,601,038	1,759,571	1,760,443	1,760,443	1,760,443

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

Decrease in revenue are the result of smaller or lower number of conferences during FY 2020. 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 also contribute to differences in the level of revenues and expenditures between fiscal years. Projections for future years are minimal as social distancing requirements and limitations on the number of people who may gather in groups have essentially shut down in person conferences.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	950,000	950,000	950,000	590,000	590,000	590,000	590,000
Beginning Cash Balance	682,705	707,395	741,039	751,114	620,239	620,239	620,239
Revenues	285,025	322,978	401,462	272,194	100,000	100,000	100,000
Expenditures	275,467	288,794	386,498	402,407	100,000	100,000	100,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
3330802 Admin assessment trf to CCSF				(662)	0	0	0
Net Total Transfers	15,132	(540)	(4,889)	(662)	0	0	0
Ending Cash Balance	707,395	741,039	751,114	620,239	620,239	620,239	620,239
Encumbrances	40,871	42,629	56,403	19,521	19,521	19,521	19,521
Unencumbered Cash Balance	666,524	698,410	694,711	600,718	600,718	600,718	600,718

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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
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
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 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	384,964	333,515	387,170	329,038	300,000	300,000	300,000
Expenditures	384,964	333,515	387,170	329,038	300,000	300,000	300,000
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	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 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,887,369	3,887,369	3,887,369	3,887,369	3,887,369	3,887,369	3,887,369
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	2,329,352	2,412,003	2,403,719	2,652,564	2,700,000	2,700,000	2,700,000
Expenditures	2,329,352	2,412,003	2,403,719	2,652,564	2,700,000	2,700,000	2,700,000
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	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 2021 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:

Aquarium is currently closed and not scheduled to reopen till the first quarter of 2021. 12 staff were terminated in October

Cost savings measures were implemented as well as having minimal staff for animal safety and general operations.

We anticipate resuming full operations in FY 2022 to include increased admission fee's.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	83,087	291,054	(38,187)	244,869	47,176	27,176	127,176
Revenues	2,876,841	2,735,465	2,848,424	2,758,611	330,000	2,000,000	2,750,000
Expenditures	2,668,874	3,064,706	2,565,368	2,956,304	1,500,000	1,900,000	2,500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
RTRF, UHF, Friends Transfers					1,150,000		
Net Total Transfers	0	0	0	0	1,150,000	0	0
Ending Cash Balance	291,054	(38,187)	244,869	47,176	27,176	127,176	377,176
Encumbrances	129,019	90,302	151,736	44,462	27,000	0	0
Unencumbered Cash Balance	162,035	(128,489)	93,132	2,713	176	127,176	377,176

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

The Gift Shop is closed. We anticipate reopening the Gift Shop in the first quarter of 2021. 1.5 FTE staff have been terminated

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	45,185	19,766	346,535	293,217	(40,610)	9,390	259,390
Revenues	80	552,955	1,120,561	133,549	180,000	500,000	750,000
Expenditures	25,498	226,186	1,173,880	467,376	130,000	250,000	350,000
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	19,766	346,535	293,217	(40,610)	9,390	259,390	659,390
Encumbrances	11,368	17,607	17,551	(871)	0	0	0
Unencumbered Cash Balance	8,399	328,928	275,665	(39,739)	9,390	259,390	659,390

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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, FY 2020 and FY 2021 revenue are due to increase in rental income from the Mānoa Innovation Center. Also, FY 2020 revenue increase is due to an investment in UHVentures which is not projected for FY 2021.

The decrease in FY 2020 expenditures were due to lower repair and maintenance expense for the Mānoa Innovation Center.

There are no projections for FY 2022 and FY 2023 due to HRS 304A-1951 - sunset date 06/30/2021. Extension was requested in the 2020 Legislative Session however due to COVID-19 the session was cut short and will be requested again in 2021 Legislative Session.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Beginning Cash Balance	0	0	33	(511,401)	253,511	888,627	888,627
Revenues		(253,967)	499,186	923,101	1,521,000	0	0
Expenditures		0	930,621	748,312	885,884	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	254,000	(80,000)	590,123	0	0	0
Ending Cash Balance	0	33	(511,401)	253,511	888,627	888,627	888,627
Encumbrances		105,048	17,508	167,888	0	0	0
Unencumbered Cash Balance	0	(105,015)	(528,909)	85,623	888,627	888,627	888,627

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017 through FY 2020 were due to settlements in the University's favor. FY 2018 & FY 2020 revenues were augmented with a settlement for the Pacific Ocean Sciences and Technology building recovery costs and insurance proceeds from Sedgwick for POST Building Recovery settlement. 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, FY 2019 and FY 2020 were attributed to reimbursements of legal fees incurred in FY 2017, FY 2018 and FY 2019, respectively.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Beginning Cash Balance	5,686,968	3,747,808	5,572,675	6,780,118	7,070,513	7,638,877	8,229,786
Revenues	94,417	992,744	47,921	221,674	28,740	7,639	8,230
Expenditures	3,962,897	1,090,127	754,953	1,837,202	1,366,300	1,325,505	1,318,274
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
*See below							
Net Total Transfers	1,929,320	1,922,250	1,914,475	1,905,924	1,905,924	1,908,774	1,906,874
Ending Cash Balance	3,747,808	5,572,675	6,780,118	7,070,513	7,638,877	8,229,786	8,826,615
Encumbrances	1,081,654	1,492,053	1,156,059	462,294	1,036,802	885,052	794,716
Unencumbered Cash Balance	2,666,154	4,080,622	5,624,059	6,608,219	6,602,075	7,344,734	8,031,899

Additional Information:

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

*Transfers: \$1,905,924 transfer-in from the campuses for the annual Risk Management Special Fund assessment.

Report on Non-General Fund Information
for Submittal to the 2021 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. However due to COVID-19 global pandemic and economic downturn, interest income revenue projections for FY21 to FY23 are significantly decreasing. Impact to the interest income is twofold; decrease in interest rates and anticipated decrease in unencumbered cash balance.

Due to insufficient General Funds, the Tuition & Fees Special Fund is being utilized to satisfy rising expenditures in growing Systemwide programs. The variance in expenditures for FY 2018 and FY 2019 is due to a new document imaging project and payments on prior year encumbrances.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	15,000,000	15,000,000	7,250,000	9,397,000	9,397,000	9,397,000	9,397,000
Beginning Cash Balance	105,121,164	127,554,755	139,348,358	156,691,380	191,285,634	217,229,437	230,835,893
Revenues	1,579,286	2,413,269	3,088,684	2,188,829	1,178,928	592,928	555,528
Expenditures	7,756,078	10,353,099	8,278,318	7,761,259	8,889,008	7,065,771	7,050,852
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
*See below							
Net Total Transfers	28,610,382	19,733,433	22,532,656	40,166,683	33,653,883	20,079,299	20,946,245
Ending Cash Balance	127,554,755	139,348,358	156,691,380	191,285,634	217,229,437	230,835,893	245,286,814
Encumbrances	6,663,645	4,496,432	4,706,154	5,347,175	1,166,860	1,245,470	1,267,347
Unencumbered Cash Balance	120,891,111	134,851,926	151,985,227	185,938,459	216,062,577	229,590,423	244,019,468
	**	**	**	**	**	**	**

Additional Information:

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

* FY20 Transfers: \$3,000,000.00 transfer-in for the UH Foundation Assessment, \$5,693,182.00 transfer-in for the Banner Assessment, \$45,740,096.31 transfer-in from UH programs; \$1,578,384.75 transfer-out for debt service; and \$12,688,210.12 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 2021 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:

The increase in revenue is the result of colocation recharges to various departments. Expenditures increase is due to continued investments being made in information system projects that increase process efficiency and provide improved data for management and decision making, as well as investments in IT Security for defense incident response measures and support for mandatory protection of regulated data and research activity.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,600,000	1,600,000	1,600,000	2,100,000	2,100,000	2,100,000	2,100,000
Beginning Cash Balance	3,745,433	3,783,661	4,412,441	4,529,893	4,086,679	4,027,544	3,968,409
Revenues	1,955,217	2,264,545	2,039,732	2,493,808	2,200,000	2,200,000	2,200,000
Expenditures	1,949,701	1,650,644	1,922,280	2,937,021	2,259,135	2,259,135	2,259,135
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	32,713	14,879	0	0	0	0	0
Ending Cash Balance	3,783,661	4,412,441	4,529,893	4,086,679	4,027,544	3,968,409	3,909,274
Encumbrances	405,789	480,848	719,614	1,106,965	500,000	500,000	500,000
Unencumbered Cash Balance	3,377,872	3,931,593	3,810,278	2,979,714	3,527,544	3,468,409	3,409,274

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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. Projected 4% increase in per diem FY22 & FY23.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	2,200,000
Beginning Cash Balance	0	(56,991)	(13,422)	120,700	121,336	85,058	51,560
Revenues	735,087	899,407	1,001,048	906,509	792,000	821,280	851,731
Expenditures	864,547	855,863	866,925	905,874	828,278	854,778	852,600
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	72,469	24	0	0	0	0	0
Ending Cash Balance	(56,991)	(13,422)	120,700	121,336	85,058	51,560	50,691
Encumbrances	41,832	14,476	26,956	21,157	0	0	0
Unencumbered Cash Balance	(98,823)	(27,898)	93,744	100,178	85,058	51,560	50,691

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	3,370,451	3,379,631	3,389,810	3,401,022	3,410,288	3,420,288	3,430,288
Revenues	9,270	10,179	9,712	9,267	10,000	10,000	10,000
Expenditures	3,000,090	3,000,000	2,998,500	3,000,000	3,000,000	3,000,000	3,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
*See below							
Net Total Transfers	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Ending Cash Balance	3,379,631	3,389,810	3,401,022	3,410,288	3,420,288	3,430,288	3,440,288
Encumbrances	0	0	0	0			
Unencumbered Cash Balance	3,379,631	3,389,810	3,401,022	3,410,288	3,420,288	3,430,288	3,440,288

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 2019 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 2021 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 Statue, 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.
 UHRUF Administration provides managerial oversight of the University Revenue-Undertakings Funds and University Bond System to ensure compliance with federal and state requirements and that it remains self-sustaining and self-supporting.

Source of Revenues:

Interest income, assessments, bond proceeds and transfers from the Department of Health for debt service on the bonds that financed the school of medicine (Section 328L, HRS).

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 rose in FY 2018 due to proceeds from Revenue Bond issuance for cost of issuance. FY 2021 is projected to increase due to issuance of Revenue Bonds, similar to FY 2018. Expenditures are decreasing beginning FY 2018 due to change in source of funds for payroll costs. FY 2021 is projected to increase due to cost of issuance expenditures for the new Revenue Bonds. FY 2018 transfer is from the reserve account to cover operating expense deficits.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	10,188,272	10,188,272	200,000	200,000	200,000	200,000	200,000
Beginning Cash Balance	907,077	596,945	1,430,875	1,452,924	1,472,880	1,492,880	1,512,880
Revenues	39,074	150,095	22,049	19,956	210,000	20,000	20,000
Expenditures	312,272	111,398	0	0	190,000	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(36,933)	795,233	0	0	0	0	0
Ending Cash Balance	596,945	1,430,875	1,452,924	1,472,880	1,492,880	1,512,880	1,532,880
Encumbrances	28,745	70,389	66,282	47,972	0	0	0
Unencumbered Cash Balance	568,200	1,360,486	1,386,642	1,424,908	1,492,880	1,512,880	1,532,880

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		138,122			190,000		
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Beginning Cash Balance	(0)	(0)	(2)	(1)	(1)	(1,401)	(2,801)
Revenues	5	48	920	857	0	0	0
Expenditures	1,220	2,183	3,109	1,406	1,400	1,400	1,400
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	1,214	2,133	2,190	549	0	0	0
Ending Cash Balance	(0)	(2)	(1)	(1)	(1,401)	(2,801)	(4,201)
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(0)	(2)	(1)	(1)	(1,401)	(2,801)	(4,201)

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		1,500	1,500	1,500	1,500	1,500	1,500
Beginning Cash Balance	0	0	0	0	0	(2,900)	(5,825)
Revenues		0	0	0	0	0	0
Expenditures		309	3,204	1,559	2,900	2,925	2,950
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	309	3,204	1,559	0	0	0
Ending Cash Balance	0	0	0	0	(2,900)	(5,825)	(8,775)
Encumbrances		0	0	0			
Unencumbered Cash Balance	0	0	0	0	(2,900)	(5,825)	(8,775)

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 Legislature

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

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

Intended Purpose:

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

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. The increase for FY 2020 expenditure is for a one-time expense for a document scanning project and consultant services.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	152,679	118,751	219,317	233,812	208,967	152,417	150,417
Revenues	20,000	103,000	47,000	31,410	60,000	60,000	60,000
Expenditures	53,928	2,435	32,505	56,254	116,550	62,000	65,200
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	118,751	219,317	233,812	208,967	152,417	150,417	145,217
Encumbrances	0	0	0	595	0	0	0
Unencumbered Cash Balance	118,751	219,317	233,812	208,372	152,417	150,417	145,217

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 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling		250,000	250,000	250,000			
Beginning Cash Balance	0	0	5,936	12,105	17,539	22,839	28,139
Revenues		47,250	0	140			
Expenditures		41,314	0	0			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	6,169	5,294	5,300	5,300	5,300
Ending Cash Balance	0	5,936	12,105	17,539	22,839	28,139	33,439
Encumbrances		0	0	0			
Unencumbered Cash Balance	0	5,936	12,105	17,539	22,839	28,139	33,439

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

Revenues and expenditures will fluctuate year to year depending on the royalties, licensing agreements and how many patents are applied for and how many are sold. Also, increases for FY 2020 revenue and expenditures are due to land development investment.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,400,000	3,400,000	3,400,000	4,189,423	4,189,423	4,189,423	4,189,423
Beginning Cash Balance	2,252,109	2,478,168	2,555,128	2,583,280	2,789,628	2,739,133	2,834,399
Revenues	1,056,400	834,232	978,439	1,891,571	1,254,622	1,361,102	1,419,102
Expenditures	748,984	591,829	775,145	1,469,367	1,223,319	1,159,719	1,159,719
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(81,356)	(165,443)	(175,143)	(215,856)	(81,798)	(106,118)	(153,618)
Ending Cash Balance	2,478,168	2,555,128	2,583,280	2,789,628	2,739,133	2,834,399	2,940,164
Encumbrances	314,005	199,388	322,693	326,715	0	0	0
Unencumbered Cash Balance	2,164,164	2,355,741	2,260,587	2,462,913	2,739,133	2,834,399	2,940,164

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	13,000,000	13,000,000	13,000,000	14,635,577	14,635,577	14,635,577	14,635,577
Beginning Cash Balance	(800,941)	2,980,540	6,586,719	5,218,086	3,777,780	3,292,354	3,467,942
Revenues	19,582,662	20,489,642	14,972,246	16,103,184	15,343,692	15,343,692	15,343,692
Expenditures	15,419,802	15,955,218	15,072,597	16,521,715	14,754,216	14,053,334	13,772,859
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(381,379)	(928,245)	(1,268,282)	(1,021,775)	(1,074,902)	(1,114,771)	(1,077,082)
Ending Cash Balance	2,980,540	6,586,719	5,218,086	3,777,780	3,292,354	3,467,942	3,961,692
Encumbrances	1,591,682	1,471,890	1,369,766	3,353,351	400,000	200,000	200,000
Unencumbered Cash Balance	1,388,858	5,114,829	3,848,320	424,429	2,892,354	3,267,942	3,761,692

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 2021 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.

The decrease in FY 2021 to FY 2023 revenue projections are due to a decrease in interest rates.

Expenditures decreased in FY 2017 due to personnel vacancy; however the position was filled in FY 2018. The decrease in FY 2021 expenditures are due to salaries projected to be funded by General Funds.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	503,332	675,309	701,792	1,182,605	936,737	1,156,725	1,155,382
Revenues	111,362	(104,731)	456,810	13,417	2,991	2,991	2,991
Expenditures	103,500	164,871	218,297	259,284	139,403	371,134	375,390
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	164,116	296,084	242,300	0	356,400	366,800	377,900
Ending Cash Balance	675,309	701,792	1,182,605	936,737	1,156,725	1,155,382	1,160,883
Encumbrances	0	0	0	32,000			
Unencumbered Cash Balance	675,309	701,792	1,182,605	904,737	1,156,725	1,155,382	1,160,883

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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 2021 Legislature

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

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

Intended Purpose:

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

Source of Revenues:

Federal appropriation.

Current Program Activities/Allowable Expenses:

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

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	957,327	1,094,875	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	192,984	186,631	398,625	515,532	656,000	656,000	656,000
Expenditures	192,984	186,631	398,625	515,532	656,000	656,000	656,000
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							

Report on Non-General Fund Information
for Submittal to the 2021 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 Established

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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	13,682,827	9,826,168	8,043,591	9,540,705	5,706,880	6,706,880	7,706,880
Revenues	88,199,920	88,621,811	91,820,764	89,632,137	90,000,000	90,000,000	90,000,000
Expenditures	92,620,350	91,190,152	90,577,681	94,290,557	89,500,000	89,500,000	89,500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	564,512	785,765	254,030	824,596	500,000	500,000	500,000
Ending Cash Balance	9,826,909	8,043,591	9,540,705	5,706,880	6,706,880	7,706,880	8,706,880
Encumbrances	9,422,386	7,819,460	8,100,354	6,953,046	6,500,000	7,000,000	8,000,000
Unencumbered Cash Balance	404,523	224,131	1,440,351	(1,246,165)	206,880	706,880	706,880

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,028,554	1,031,484	1,038,751	1,053,014	1,066,308	1,075,808	1,085,308
Revenues	2,930	7,267	14,263	13,295	9,500	9,500	9,500
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,031,484	1,038,751	1,053,014	1,066,308	1,075,808	1,085,308	1,094,808
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	1,031,484	1,038,751	1,053,014	1,066,308	1,075,808	1,085,308	1,094,808

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 Legislature

Department: UOH
 Prog ID(s): UOH-100, UOH-210, UOH-800, UOH-900
 Name of Fund: Gifts and Donations 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 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,625,644	1,720,392	1,431,989	1,112,175	1,119,156	990,156	861,156
Revenues	485,794	107,781	520,295	651,991	440,000	440,000	440,000
Expenditures	391,046	396,184	840,108	645,010	569,000	569,000	569,000
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	1,720,392	1,431,989	1,112,175	1,119,156	990,156	861,156	732,156
Encumbrances	1,522	6,018	1,178	1,293	1,500	1,500	1,500
Unencumbered Cash Balance	1,718,870	1,425,971	1,110,997	1,117,864	988,656	859,656	730,656

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	4,234,189	3,492,528	5,091,207	6,990,156	5,821,298	6,221,298	6,621,298
Revenues	5,962,444	7,152,785	7,750,115	4,874,965	6,440,000	6,440,000	6,440,000
Expenditures	6,704,106	5,554,105	5,851,166	6,043,823	6,040,000	6,040,000	6,040,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3,492,528	5,091,207	6,990,156	5,821,298	6,221,298	6,621,298	7,021,298
Encumbrances	1,349,112	2,036,421	3,583,892	5,345,971	3,080,000	3,080,000	3,080,000
Unencumbered Cash Balance	2,143,415	3,054,786	3,406,263	475,327	3,141,298	3,541,298	3,941,298

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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:

FY19- FY21, expenses include construction project costs for UH Lab School, and FY21 also for Shidler Classroom flood mitigation services.

For revenues, in FY19, received insurance proceeds for POST and Hurricane Lane, and in FY20, we received the remaining POST insurance proceeds.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	4,305,621	4,216,499	4,188,114	1,734,039	1,696,386	932,618	932,618
Revenues	10,836	26,518	811,648	507,114	5,000	0	0
Expenditures	99,957	54,904	3,265,723	544,767	768,768	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	4,216,499	4,188,114	1,734,039	1,696,386	932,618	932,618	932,618
Encumbrances	284,091	3,735,786	566,007	85,079	0	0	0
Unencumbered Cash Balance	3,932,408	452,328	1,168,032	1,611,308	932,618	932,618	932,618

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 Legislature

Department: UOH
 Prog ID(s): UOH-100, UOH-210, UOH-800, UOH-900
 Name of Fund: UH Quasi-Endowment
 Legal Authority: Administratively Established

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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(2,390)	(2,397)	(2,413)	(2,447)	(2,477)	0	0
Revenues	(7)	(17)	(33)	(31)	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	2,477	0	0
Ending Cash Balance	(2,397)	(2,413)	(2,447)	(2,477)	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(2,397)	(2,413)	(2,447)	(2,477)	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 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,196,003	1,601,723	1,898,592	1,870,330	1,900,413	1,780,413	1,660,413
Revenues	1,086,152	998,260	1,191,410	1,183,480	1,100,000	1,100,000	1,100,000
Expenditures	667,426	701,390	1,219,672	1,147,497	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	(13,007)	(1)	0	(5,900)	0	0	0
Ending Cash Balance	1,601,723	1,898,592	1,870,330	1,900,413	1,780,413	1,660,413	1,540,413
Encumbrances	0	0	4,383	2			
Unencumbered Cash Balance	1,601,723	1,898,592	1,865,946	1,900,411	1,780,413	1,660,413	1,540,413

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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.

FY 2020 revenue variance is due to the terminal vacation payout fringe rate of 0%, pursuant to Act 5, SLH 2019, Section 8 reimbursement. Similar for

FY 2021, the terminal vacation payout fringe rate is projected to be 0% pursuant to Act 5, SLH2019, Section 8 reimbursement.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	316,557	3,684,208	6,918,224	4,038,738	573,402	1,162,241
Revenues	6,228,579	6,187,887	5,974,383	73,420	139,700	6,130,000	6,130,000
Expenditures	5,912,022	2,820,235	2,740,368	2,952,906	3,605,036	5,541,161	5,675,838
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	316,557	3,684,208	6,918,224	4,038,738	573,402	1,162,241	1,616,403
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	316,557	3,684,208	6,918,224	4,038,738	573,402	1,162,241	1,616,403

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: Intercollegiate Athletics Scholarships Trust Fund
 Legal Authority: Administratively Established

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:

Decreased revenue in 2020 due to not receiving the Foundation endowment accounts interest until July 2020 due to slow UH Foundation processing.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(2,040)	(641,883)	(486,811)	(333,099)	(335,476)	(9,026)	155,974
Revenues	155,422	155,595	153,712	(2,377)	326,450	165,000	165,000
Expenditures	795,265	523	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	(641,883)	(486,811)	(333,099)	(335,476)	(9,026)	155,974	320,974
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	(641,883)	(486,811)	(333,099)	(335,476)	(9,026)	155,974	320,974

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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: Administratively Established

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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,494,789	1,617,033	1,632,198	1,705,354	1,778,635	1,828,635	1,878,635
Revenues	528,568	478,719	498,505	501,152	500,000	500,000	500,000
Expenditures	434,041	474,159	435,591	442,881	450,000	450,000	450,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	27,717	10,605	10,243	15,009	0	0	0
Ending Cash Balance	1,617,033	1,632,198	1,705,354	1,778,635	1,828,635	1,878,635	1,928,635
Encumbrances	4,413	1,714	422	797			
Unencumbered Cash Balance	1,612,619	1,630,483	1,704,932	1,777,838	1,828,635	1,878,635	1,928,635

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 Legislature

Department: UOH
 Prog ID(s): UOH-100, UOH-210, UOH-700, UOH-900, UOH-900
 Name of Fund: Endowment Fund
 Legal Authority: Administratively Established

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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	70,606,434	70,282,057	74,638,998	78,308,647	77,290,948	78,890,948	80,490,948
Revenues	2,160,013	6,430,881	6,534,327	2,034,397	4,300,000	4,300,000	4,300,000
Expenditures	2,484,390	2,073,940	2,864,678	3,052,096	2,700,000	2,700,000	2,700,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	70,282,057	74,638,998	78,308,647	77,290,948	78,890,948	80,490,948	82,090,948
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	70,282,057	74,638,998	78,308,647	77,290,948	78,890,948	80,490,948	82,090,948

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	301,384	302,742	304,875	309,565	313,474	316,424	319,374
Revenues	859	2,133	4,190	3,909	2,700	2,700	2,700
Expenditures	(500)	0	(500)	0	(250)	(250)	(250)
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	302,742	304,875	309,565	313,474	316,424	319,374	322,324
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	302,742	304,875	309,565	313,474	316,424	319,374	322,324

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 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.

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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	5,569,481	5,598,276	5,587,769	2,747,955	454,190	464,190	474,190
Revenues	422,860	8,389,909	21,420,682	673,984	670,000	670,000	670,000
Expenditures	394,065	8,400,416	24,260,496	656,114	660,000	660,000	660,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	(2,311,636)	0	0	0
Ending Cash Balance	5,598,276	5,587,769	2,747,955	454,190	464,190	474,190	484,190
Encumbrances	432,659	493,994	493,345	475,358			
Unencumbered Cash Balance	5,165,618	5,093,775	2,254,610	(21,168)	464,190	474,190	484,190

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 Legislature

Department: UOH
 Prog ID(s): UOH-100, UOH-210, UOH-700, UOH-800, UOH-900
 Name of Fund: Agency Funds
 Legal Authority: Administratively Created

Contact Name: Michael Ng
 Phone: 956-6071
 Fund type (MOF) T
 Appropriation Acct. No. T999

Intended Purpose:

The purpose of this fund is to record accounting transactions related to pooled cash investments, or transactions affecting bank accounts for reconciliation purposes, including the State General Fund appropriation.

For the pooled cash investment transactions, excess cash in funds are placed in Treasury Certificates of Deposit (TCDs) and accounting principles dictate a credit to cash and a debit to investments in the amount of the TCD. Because this report reconciles cash only, the balance is negative.

If we were to reconcile cash and investments, the balances would not be negative.

For bank accounts, state General Funds are not held at UH and are classified as being due from the State Treasury.

See attachment for additional details

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(653,612,988)	(743,066,873)	(790,398,983)	(821,074,098)	(838,202,604)	(838,202,604)	(838,202,604)
Revenues	(95,036,050)	(49,332,119)	(42,375,935)	(16,922,569)			
Expenditures	1,569,809	(1,184,075)	237,138	205,937			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(750,218,847)	(791,214,917)	(833,012,055)	(838,202,604)	(838,202,604)	(838,202,604)	(838,202,604)
Encumbrances	13,417	8,728	11,229	11,482			
Unencumbered Cash Balance	(750,232,264)	(791,223,645)	(833,023,284)	(838,214,087)	(838,202,604)	(838,202,604)	(838,202,604)

Additional Information:

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

University of Hawai'i
Report on Non-General Fund Information
Attachment: Agency Funds

Fund Description	Beginning Cash Balance	Revenue	Expenditures	Transfers	Ending Cash Balance	Encumbrances	Unencumbered Ending Cash Balance	Purpose of Fund
P/R Reimb Due State	-	-	-	-	-	-	-	Used to record amounts due to state for nongeneral fund payroll and the payment of balanced due
UHGA Pool Invest/Income	(284,864,673)	992,923	(2)	-	(283,871,748)	2,754	(283,874,502)	Used to record transactions related to pooled cash investments. Negative balance is caused by contra presentation of claim on cash in operating accounts.
EWC - Joint Appointments	(11,937)	-	76,150	-	(88,087)	-	(88,087)	Used to clear payroll costs for faculty appointed by UH and EWC
RCUH Clearing Account	(336,935)	-	(245,940)	-	(90,995)	8,728	(99,723)	Used to record amounts due to RCUH for research related spending processed via the RCUH financial system (principally State payroll transactions)
RCUH Clearing Via Pipeline	-	(5,206,191)	-	-	(5,206,191)	-	(5,206,191)	Used to record amounts due to RCUH for research related spending processed via the RCUH financial system
Deposits	(3,129,044)	890,285	2,102,757	-	(4,341,516)	-	(4,341,516)	Primarily used for deposits clearing such as deposits to the student information system. Negative balance is attributable to receivables generated from returned financial aid.
Federal Withholding Prog	2,133	-	(1,687,750)	-	1,689,883	-	1,689,883	Used for clearing of tax w/h for nonresident aliens and purchasing card transactons.
Payroll Overpaymnt Rec	132,456	(35,082)	(39,277)	-	136,651	-	136,651	Used for clearing of payroll overpayment transactions.
ORS Clearing	-	-	-	-	-	-	-	Used for clearing of cost share transactions.
Bank Account/GASB/YREND								
Fund Group 75 - Total UH Charts Only	-	-	-	-	-	-	-	To record year end entries for financial statement presentation
Fund Group 80 - Consolidation Charts Only	-	-	-	-	-	-	-	To record year end entries for financial statement presentation
Fund Group 99 - Bank Accounts	(532,866,099)	(13,564,504)	-	-	(546,430,603)	-	(546,430,603)	Used to record transactions affecting bank accounts for reconciliation purposes. Negative balance is due to funds held by the State being reclassified to due-from-State for financial statement presentation purposes. (General Fund appropriation)
Unconverted					-		-	No balances
TOTAL	(821,074,098)	(16,922,569)	205,937	-	(838,202,606)	11,482	(838,214,088)	

Report on Non-General Fund Information
for Submittal to the 2021 Legislature

Department: UOH
 Prog ID(s): UOH-100, UOH-210, UOH-700, UOH-800, UOH-900
University System Bond and Interest Sinking Fund
 Name of Fund: (Current Debt Service)
 Legal Authority Administratively Created

Contact Name: Michael Ng
 Phone: 956-6071

Fund type (MOF) W
 Appropriation Acct. No. S-356

Intended Purpose:

To pay when due all revenue bonds and interest thereon, for the payment of which all or any part of the revenue of the university is or has been pledged, charged, or otherwise encumbered, including reserves therefor.

Source of Revenues:

Build America Bonds subsidy from the IRS.

Current Program Activities/Allowable Expenses:

Debt service payment on revenue bonds.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

FY21 projected variance due to refunding of Build America Bonds.

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	4,432,200	4,436,515	4,453,167	4,469,819	2,238,478	0	0
Expenditures	46,140,472	44,374,733	44,151,981	43,916,069	38,334,300	37,950,067	37,940,589
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	41,708,272	39,938,217	39,698,814	39,446,250	36,095,822	37,950,067	37,940,589
Ending Cash Balance	0	(1)	0	0	0	0	0
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	0	(1)	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2021 Legislature

Department: UOH
 Prog ID(s): UOH-100, UOH-210, UOH-700, UOH-800, UOH-900
University System Bond and Interest Sinking Fund
 Name of Fund: (Debt Service Reserves)
 Legal Authority Administratively Created

Contact Name: Michael Ng
 Phone: 956-6071
 Fund type (MOF) W
 Appropriation Acct. No. S-357

Intended Purpose:

Debt service reserve for revenue bonds. To pay when due all revenue bonds and interest thereon, for the payment of which all or any part of the revenue of the university is or has been pledged, charged, or otherwise encumbered, including reserves therefor.

Source of Revenues:

N/A

Current Program Activities/Allowable Expenses:

N/A

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	10,479,169	11,551,876	11,169,982	11,169,982	11,169,982	9,187,351	7,216,892
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	1,072,707	(381,894)	0	0	(1,982,630)	(1,970,460)	(1,958,471)
Ending Cash Balance	11,551,876	11,169,982	11,169,982	11,169,982	9,187,351	7,216,892	5,258,421
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	11,551,876	11,169,982	11,169,982	11,169,982	9,187,351	7,216,892	5,258,421

Additional Information:

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