

# UNIVERSITY OF HAWAI‘I SYSTEM ANNUAL REPORT



REPORT TO THE 2023 LEGISLATURE

Annual Report on Non-General Funds

HRS 37-47  
HRS 37-48  
HRS 37-49

October 2022

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
Prog ID(s): UOH-100 and UOH-110  
Name of Fund: UH Tuition and Fees SF (Combined)  
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.

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:**

Funds deposited into the fund shall be expended to maintain and improve the University's programs and operations.

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.

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.

**Variances:**

FY22 Revenues were higher than anticipated due to favorable enrollment increases from the year before. This trend is not expected to continue, and is actually anticipated to slightly decline in the future year.

FY22 expenditures are higher due to receipt of ARPA funds that supplanted lost General-Funds. These funds were recorded as tuition expenditures and were also subject to fringe which attributes to an even higher level of expenditure and not a dollar for dollar trade.

FY23 expenditures are anticipated to be higher with the loss of S397 and because of a one time expenditure to fund the expansion of Ching Field. Expenditure levels are expected to normalize in FY24 or FY25 with inflationary factors and CB causing the balance of increased expenditures.

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	214,431,362	214,431,362	214,431,362	214,431,362	214,431,362	214,431,362	214,431,362
Beginning Cash Balance	10,155,867	8,675,724	10,927,203	10,226,408	11,023,102	15,391,973	12,544,006
Revenues	214,468,522	222,931,573	215,420,317	213,889,099	239,213,955	233,763,038	236,467,645
Expenditures	163,629,789	169,750,834	156,206,846	141,391,430	172,710,689	200,149,406	177,306,366
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(52,318,875)	(50,929,260)	(59,914,265)	(71,700,975)	(62,134,395)	(36,461,599)	(59,554,972)
Ending Cash Balance	8,675,724	10,927,203	10,226,408	11,023,102	15,391,973	12,544,006	12,150,313
Encumbrances	9,575,407	9,464,094	8,613,120	11,546,466	15,872,622	12,000,000	12,000,000
Unencumbered Cash Balance	(899,683)	1,463,109	1,613,288	(523,364)	(480,649)	544,006	150,313

Additional Information:

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

\* Remaining balance is due to cash transactions posted after the transfer to UOH-900 required by Act 236, SLH 2015 (on 06/30/21) and before the close of Fiscal Period 12.

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawai'i at Mānoa**

Name of Fund: UH Tuition and Fees SF  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2153, HRS

**Statement of Objectives**

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.

<b>Fund Measures of Effectiveness</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Degree attainment by Native Hawaiians	692	719	748	778	808	808
2. Number of degrees and certificates of achievement earned	5,073	5,272	5,480	5,696	5,920	5,920
3. Number of Pell Grant Recipients (AY)	3,774	3,774	3,774	3,774	3,774	3,774
4. Number of degrees in STEM fields	1,163	1,209	1,258	1,308	1,360	1,360
5. Number of transfers from UH 2 year campuses	1,256	1,319	1,385	1,454	1,527	1,527
6.						

<b>Program Size Indicators</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2. Resident Undergrad Degrees & Certs of Achievement Earned 18–24	1,700	1,768	1,839	1,913	1,989	2,069	2,069
3. Resident Undergrad Degrees & Certs of Achievement Earned 18+	2334	2,427	2,525	2,626	2,731	2,840	2,840
4.							
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6.							

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of baccalaureate degrees granted	3,488	3,628	3,773	3,924	4,081	4,081
2. Number of graduate and professional degrees granted	1,566	1,626	1,687	1,752	1,818	1,818
3. Undergraduate Headcount Enrollment (Fall Semester)	13,056	13,157	13,228	13,306	13,306	13,306
4. Graduate Headcount Enrollment (Fall Semester)	4,908	4,914	4,922	4,929	4,934	4,934
5. Number of Student Semester Hours (Fall Semester)	211,975	213,365	214,417	215,538	215,631	215,631
6. Number of Classes (Fall Semester)	3,714	3,717	3,719	3,722	3,724	3,724

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Tuition and Fees SF  
 Legal Authority: 304A-2153, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	76,679,988	82,405,450	88,246,325	88,367,157	88,502,783	88,657,192
B. Other Current Expenses	123,469,418	94,900,916	97,104,770	99,373,738	101,699,940	104,084,828
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>200,149,406</b>	<b>177,306,366</b>	<b>185,351,095</b>	<b>187,740,895</b>	<b>190,202,723</b>	<b>192,742,020</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Source of Revenues:**

Revenues are derived from library fines, fees for services provided on a cost recover basis, and self-service coin operated photocopying and printing.

**Current Program Activities/Allowable Expenses:**

The library provides photocopying and printing on a self-service basis. Other services like document delivery and preservation services are provided as staffing and normal work duties permit.

**Variances:**

Revenue: 1) Procedures are being corrected so funds received from other libraries toward the operating cost of the shared computer platform are credited against the expense and not recorded as income. 2) Most late return fines will be eliminated starting in the Fall 2021 semester which will result in decreased revenue.

Expenditures: 1) Related to the revenue variance above, since the funds from the other libraries will be credited against the expenditures, the expenses will be reduced proportionally. 2) There is a large PO to ProQuest that we hope will be completed and paid in FY2022.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	320,743	619,668	524,416	333,966	341,818	248,947	249,447
Revenues	443,998	310,156	328,684	276,009	15,687	10,000	9,000
Expenditures	130,193	405,408	519,134	268,157	121,469	9,500	9,500
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(14,879)	0	0	0	12,910	0	0
Ending Cash Balance	619,668	524,416	333,966	341,818	248,947	249,447	248,947
Encumbrances	66,422	4,995	126,807	125,356	12,717		
Unencumbered Cash Balance	553,246	519,421	207,159	216,462	236,230	249,447	248,947

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Library Special Fund  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2155,HRS

**Statement of Objectives**

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.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Gate Count	355,183	355,183	355,183	355,183	355,183	355,183
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<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Undergraduate headcount enrollment	12,974	13,056	13,157	13,228	13,306	13,306	13,306
2.	Graduate headcount enrollment	4,901	4,908	4,914	4,922	4,929	4,934	4,934
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**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Library Special Fund  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2155,HRS

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of physical books	2,450,208	2,450,208	2,450,208	2,450,208	2,450,208	2,450,208
2. Number of eBooks	752,615	752,615	752,615	752,615	752,615	752,615
3. Number of Database subscriptions	417	417	417	417	417	417
4. Number of serials	101,771	101,771	101,771	101,771	101,771	101,771
5. Number of eSerials	164,588	164,588	164,588	164,588	164,588	164,588
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**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: Library Special Fund  
 Legal Authority: 304A-2155,HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	9,500	9,500	9,500	9,500	9,500	9,500
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Incurred projected expenditures, but miscommunication of transferred expenditures. Expenditures were incurred in FY19.

Planned expenditures in FY20 did not occur and were incurred in FY21.

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

During the pandemic and short library hours in FY22, there were not many delinquent return of library reference materials.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	2,000	2,000	2,000	2,000			
Beginning Cash Balance	36	13,701	7,892	8,116	1,028	26	26
Revenues	570	576	224	508	79	80	80
Expenditures	0	6,407	0	7,597	1,090	80	80
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	13,095	21	0	0	10	0	0
Ending Cash Balance	13,701	7,892	8,116	1,028	26	26	26
Encumbrances							
Unencumbered Cash Balance	13,701	7,892	8,116	1,028	26	26	26

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Law School Library Fees and Fines  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2155, HRS

**Statement of Objectives**

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.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	# of students (head count)	345	345	365	385	385	385
2.	Number of UH affiliated patrons	3,502	3,632	3,747	3,877	3,997	3,997
3.	Number of non-UH affiliated patrons	83	85	100	110	120	120
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6.							
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9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Graduate headcount enrollment (Law School Only)	340	345	345	365	385	385	385
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**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Law School Library Fees and Fines  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2155, HRS

<b>Fund Activities Encompassed</b>	FY	FY	FY	FY	FY	FY
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1. Percentage of delinquent reference materials collected.	60%	70%	70%	75%	75%	75%
2. Number of (printed) books in circulation	402,561	401,561	404,561	405,561	406,561	406,561
3. Number of eBooks available	305,750	304,750	306,750	307,750	309,750	309,750
4. Number of databases available	145	145	148	150	150	150
5. Number of (e or print) journals available	5,400	5,350	5,500	5,550	5,600	5,600
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7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: Law School Library Fees and Fines  
 Legal Authority: 304A-2155, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	80	80	80	80	80	80
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
Prog ID(s): UOH-100  
Name of Fund: UH Auxiliary Enterprises SF (Theatre Group)  
Legal Authority: 304A-2156, HRS; From FY22 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 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.

- **Theatre & Dance:** the purpose of the Production accounts is to support the Department of Theatre and Dance in presenting and promoting theatrical and dance productions with the university and community as well as maintaining the Earle Ernst Lab Theatre and the Kennedy Theatre Mainstage.
- **Band Activity:** the purpose of the Band Activity account is to support the UH Bands in hosting their annual Rainbow Invitational Marching Band Festival. This event provides an opportunity for Hawaii high school marching bands to come together and participate in a non-competitive marching festival as well as to promote the University of Hawaii and the UH marching band program.
- **Music Activity:** The purpose of the Music Activity account is to support the Music Department in presenting and promoting musical performances and events (recital, ensembles, concerts) with the University and community as well as maintaining Orvis Auditorium at the Music Dept (on campus performance venue).

**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.

**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.

FY2021, we had significantly less income due to all of our productions being moved online due to COVID and a marked decrease in audience attendance as a result. Our expenses were also significantly reduced as many of our expenses were COVID-related and were covered by different funding sources and we also had less expense in general.

FY2022, we are expecting to have significantly more expenditures from FY2021 due to moving back into working in the theaters again, but our income will still be severely depressed due to at least the first half of the year still being on a streaming platform. The current model is based on our returning to a more "normal" operation in the Spring, however, if we are able to do that will depend on where we are in terms of COVID at that time.

Essentially, we were very conservative in the estimation of how ticket sales would go with no in person audiences in the Fall and our slow increase in audiences over the Spring semester. There was no precedent to pull from, so we were careful. As we had no idea if we would be able to have audiences at all this year, the numbers were pretty conservative as a result. Ho'olina in particular did much better than expected. On the other hand Eddie Wen Go did worse, but we thought we would be in a better place sooner. But our numbers are still nowhere near where they were pre-COVID for most of our shows. Ho'olina is the only one approaching those numbers and even then wasn't even close to what we did on "Au'a 'Ia: Holding On, the closest parallel in terms of audience draw. 'Au'a 'Ia was about \$46K for that one show alone, Ho'olina was about \$18K. So we are still a ways from recovery.

FY2023 revenue estimate is \$40K. There is a chance that we will bring in more, but we are doing two mainstages less than previously and I don't believe that either one of the two remaining will be a strong enough draw to take us higher. I hope we are wrong in our estimation, but I don't think so at this time.

FY2024 revenue estimate is \$65K as it would be closer to the new structure. FY24 has Kabuki as this production has always performed well. Not clear on the other shows yet, but using \$65K as an estimate might be closer to what is expected, at least until we get a stronger handle on our new season structure on how ticket sales go post COVID. A year from now, we will have a better idea on lower earning shows. The main difference between the previous estimate of \$79K vs \$65K is the fact that we are reducing the number of productions in our season. We believe that the previous \$79K estimation was when we were planning on doing 12 productions a year. Reducing down to 10 is the primary reason for the reduction in revenue.

amount of days they will be here in Oahu.

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

FY22 revenues and expenditures were very minimal. In fact, we did not receive any revenues for FY22 as we were unable to have the Rainbow Invitational Marching Band Festival due to COVID and location issues.

FY23 revenues and expenditures should go back to pre-pandemic amounts as we plan to have the Rainbow Invitational this fiscal 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, programs 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.

FY21 revenues and expenditures were lower due to the effects of the pandemic for Music activities. No Rainbow Invitational was held.

FY22 revenues and expenditures are projected to be lower due to the effects of the pandemic. The reason that the revenues were much lower is due to the fact that the Music Dept. was unable to hold events and performances due to COVID and because there was a delay with UH in creating a contract that we could use to charge outside vendors for using our facilities.

FY23 revenues and expenditures for the most part will pickup this fiscal year due to the fact that we now have in place a credit card reader so that customers can charge tickets for music performances. However, we are still working on the ticketing contract with Arts People. Therefore, the estimation we have may be lower than pre-pandemic amounts.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	260,000	260,000	260,000	260,000	260,000	260,000	260,000
Beginning Cash Balance	212,352	159,826	163,142	195,354	178,815	159,814	162,014
Revenues	134,166	140,096	139,533	10,115	43,403	91,000	123,000
Expenditures	186,692	136,780	107,321	26,654	62,404	88,800	88,800
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0		0	0
Ending Cash Balance	159,826	163,142	195,354	178,815	159,814	162,014	196,214
Encumbrances	16,764	4,289	7,794	1,798			
Unencumbered Cash Balance	143,062	158,853	187,560	177,018	159,814	162,014	196,214

Additional Information:

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Community Services SF (Theatre Group), from FY22 Auxiliary Enterprises SF  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2156, HRS; From FY22 304A-2157, HRS

**Statement of Objectives**

**Theatre & Dance:** The purpose of the Production accounts is to support the Department of Theatre and Dance in presenting and promoting theatrical and dance productions with the University and community as well as maintaining the Earle Ernst Lab Theatre and the Kennedy Theatre Mainstage.  
**Band Activity:** The purpose of the Band Activity account is to support the UH Bands in hosting their annual Rainbow Invitational Marching Band Festival. This event provides an opportunity for Hawaii high school marching bands to come together and participate in a non-competitive marching festival as well as to promote the University of Hawaii and the UH marching band program.  
**Music Activity:** The purpose of the Music Activity account is to support the Music Department in presenting and promoting musical performances and events (recital, ensembles, concerts) with the University and community as well as maintaining Orvis Auditorium at the Music Dept (on campus performance venue).

<b>Fund Measures of Effectiveness</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of students involved in Theatre and Dance performances	250	250	250	250	250	250
2. Annual attendees of Theatre and Dance performances	2,500	11,000	11,000	11,000	11,000	11,000
3. Band number of judges	4	4	4	4	4	4
4. Annual attendees of music performances	100	100	100	100	100	100
5.						
6.						

<b>Program Size Indicators</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2. Undergraduate headcount enrollment	14,175	14,220	14,290	14,354	14,417	14,480	14,480
3. Graduate headcount enrollment	4,987	4,994	4,999	5,006	5,012	5,018	5,018
4.							
5.							
6.							

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of Theatre and Dance Performances	77	77	77	77	77	77
2. Number of Performance, Design and Crew Opportunities	250	250	250	250	250	250
3. Number of Marching Band Performances	15	15	15	15	15	15
4. Number of Concert Performances	100	100	100	100	100	100
5.						
6.						



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Community Services SF (Theatre Group), from FY22 Auxiliary Enterprises SF  
 Legal Authority: 304A-2156, HRS; From FY22 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	64,000	64,000	64,000	64,000	64,000	64,000
B. Other Current Expenses	24,800	24,800	24,800	24,800	24,800	24,800
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>88,800</b>	<b>88,800</b>	<b>88,800</b>	<b>88,800</b>	<b>88,800</b>	<b>88,800</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Auxiliary Enterprises SF (Agricultural  
 Name of Fund: Diagnostic Service Center)  
 Legal Authority 304A-2156, HRS; After FY22 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 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.

**Variances:**

Revenues have been decreasing annually and a new Director was recently recruited who has been rebuilding processes and replacing equipment.

CTAHR has committed college funds to rebuild this program and purchase new equipment necessary for improved services; however efforts to replace equipment and software have been slowed by procurement and shipping delays during the pandemic.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	358,242	358,242	358,242	358,242	358,242	358,242	358,242
Beginning Cash Balance	57,811	(8,126)	(124,897)	140,277	1,863	(4,851)	0
Revenues	118,730	98,345	69,356	66,837	55,964	50,000	75,000
Expenditures	184,667	215,116	(195,819)	205,251	62,678	45,149	75,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(8,126)	(124,897)	140,277	1,863	(4,851)	0	0
Encumbrances	1,395	692	693	78			
Unencumbered Cash Balance	(9,521)	(125,589)	139,584	1,786	(4,851)	0	0

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Community Services SF (Agricultural Diagnostic Service Center); From FY22 Auxiliary Enterprises SF  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2156, HRS; From FY22 304A-2157 HRS

**Statement of Objectives**

To provide analytical and diagnostic services to Hawai'i's agricultural community which includes researchers and graduate students, extension personnel, commercial producers, other government agencies, and the general public.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of service requests.	600	700	700	700	700	700
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Community Services SF (Agricultural Diagnostic Service Center); From FY22 Auxiliary Enterprises SF

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2156, HRS; From FY22 304A-2157 HRS

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of samples analyzed	6,000	7,500	7,500	7,500	7,500	7,500
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii

Name of Fund: UH Community Services SF (Agricultural Diagnostic Service Center); From FY22 Auxiliary Enterprises SF

Legal Authority: 304A-2156, HRS; From FY22 304A-2157 HRS

Fund Type (MOF): B

Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	44,649	74,500	74,500	74,500	99,500	99,500
B. Other Current Expenses	500	500	500	500	500	500
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>45,149</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>100,000</b>	<b>100,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Auxiliary Enterprises SF (LLL HELP)  
 Legal Authority: 304A-2156, HRS; After FY22 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 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 graduate studies, or for use in a scholarly professional setting, and customized English language training for teachers.

**Source of Revenues:**

Fees collected from students.

**Current Program Activities/Allowable Expenses:**

HELP offers English courses throughout the year. HELP also offers weekly workshops and study sessions, customized English language training for students and teachers, and offers TOEFL exams. Also authorized to issue I-20 AB forms for applicants.

**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. The COVID-19 pandemic severely negatively affected FY 2021 revenues since group programs were cancelled and only a minimal amount of individual or online programs were held. Expenditures were also reduced due to the reduced programs offered, however, not in the same proportion as revenues due to the fixed administrative expenditures necessary to minimally run the unit. As the world returned to "normal" in FY 2022, so did HELP. Revenues and expenditures returned to 70 percent and 80 percent of pre-pandemic levels, respectively. HELP is expecting FY 2023 to be the return to normal, with countries beginning to open up and with students attending in-person classes. Increased expenditures in FY 2023 and FY 2024 are primarily due to the increases in the collective bargaining contracts.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	1,500,038	1,707,502	1,872,806	2,114,802	1,745,138	1,833,388	1,949,456
Revenues	1,023,887	985,029	1,122,220	159,994	794,498	950,000	969,000
Expenditures	816,422	819,725	880,224	529,658	706,249	833,932	965,098
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,707,502	1,872,806	2,114,802	1,745,138	1,833,388	1,949,456	1,953,358
Encumbrances	9,635	16,707	3,925	4,816			
Unencumbered Cash Balance	1,697,867	1,856,099	2,110,877	1,740,322	1,833,388	1,949,456	1,953,358

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Community Services SF (LLL HELP); From FY22 Auxiliary Enterprises SF  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2156, HRS; From FY22 304-2157 HRS

**Statement of Objectives**

The objectives of HELP are to assist the university with recruitment of international students into UHM, to increase English language proficiency for international students and scholars to prepare them for their academic and/or professional endeavors, and to increase the number of teachers who can successfully teach English as a Second Language.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of international students served	400	400	425	450	450	450
2.	Number of teachers trained by HELP	35	50	50	60	60	60
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	International partner institutions	15	15	20	20	25	25	25
2.	SLS Graduate Assistantships	3	3	5	5	6	6	6
3.	SLS faculty research supported by HELP (# of projects)	3	4	4	5	5	5	5
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Community Services SF (LLL HELP); From FY22 Auxiliary Enterprises SF

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2156, HRS; From FY22 304-2157 HRS

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of courses offered - international students	120	120	130	130	130	130
2. Number of courses offered - teacher training	4	5	5	6	6	6
3. Number of courses taught by SLS graduate students	50	70	70	80	80	80
4. Number of TOEFL exams administered	420	430	440	460	460	460
5.						
6.						
7.						
8.						
9.						
10.						



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Community Services SF (LLL HELP); From FY22 Auxiliary Enterprises SF  
 Legal Authority: 304A-2156, HRS; From FY22 304-2157 HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	711,082	839,232	853,693	871,287	889,268	907,644
B. Other Current Expenses	122,850	125,866	128,958	132,127	135,375	138,704
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>833,932</b>	<b>965,098</b>	<b>982,651</b>	<b>1,003,414</b>	<b>1,024,643</b>	<b>1,046,348</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Auxiliary Enterprises SF (LLL Special Account)  
 Legal Authority: 304A-2156, HRS; After FY22 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 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 technology support to UH systems, agencies of the State of Hawai'i, and community partners using our technical resources and language expertise.

**Source of Revenues:**

Technology services.

**Current Program Activities/Allowable Expenses:**

Facilities rental of technology-rich physical space, high quality audio and video recording for instruction/projects, and provide training and professional development in the areas of online learning/technology-based instructional materials and curricula/assessment.

**Variances:**

For all years: 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 the services of the Center for Language & Technology. 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. In FY 2021, professional learning courses were offered, although there were still no STARTALK or other programs requiring the use of physical space. COVID-19 affects the physical use of facilities, however provides opportunity for increased revenue for professional training. Expenditures increased from prior year due to COVID-19 and the need to upgrade facilities to accommodate the increase in the use of facilities to deliver/record courses. These expenditures did not qualify for CARES Act funds. FY 2022, room rentals and professional training are starting up again and it is expected that revenues will return to the levels when STARTALK was regularly held. Expenditures increased due to the continual upgrade of rooms necessary due to the increased need for current technology for instructional and training purposes.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Beginning Cash Balance	51,268	55,678	59,629	57,861	60,288	53,982	60,982
Revenues	7,543	3,951	1,301	7,847	3,143	20,000	10,000
Expenditures	3,133	0	3,068	5,420	9,449	13,000	7,500
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	55,678	59,629	57,861	60,288	53,982	60,982	63,482
Encumbrances							
Unencumbered Cash Balance	55,678	59,629	57,861	60,288	53,982	60,982	63,482

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Community Services SF (LLL Special Account); From FY22 Auxilliary Enterprises SF  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2156, HRS; From FY22 304-2157 HRS

**Statement of Objectives**

The objectives of the Special Account is to meet the needs of community partners to integrate technology into (language) instruction through the use of facilities rental and/or professional training.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of rentals of facilities	2	8	8	8	8	8
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Programs requiring use of facilities/resources	0	2	8	8	8	8	8
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Community Services SF (LLL Special Account); From FY22 Auxiliary Enterprises SF

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2156, HRS; From FY22 304-2157 HRS

<b>Fund Activities Encompassed</b>	FY	FY	FY	FY	FY	FY
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1. Number of reservations	2	8	8	8	8	8
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund:UH Community Services SF (LLL Special Account); From FY22 Auxiliary Enterprises SF  
 Legal Authority: 304A-2156, HRS; From FY22 304-2157 HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	13,000	7,500	7,500	7,500	7,500	7,500
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>13,000</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Auxiliary Enterprises SF (Outreach College  
 Name of Fund: Summer Session - Acad Support)  
 Legal Authority 304A-2156, HRS; After FY22 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 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.

**Variances:**

Administrative support expenses are supported through credit based TFSF and no expenses are anticipated for FY23.  
 FY22 Revenue Variance : Variance due to negative interest earned on cash balance.  
 FY22 Expenditure Variance : Variance due to overall reduction in expenditures due to imposed cost saving measures.  
 FY21 Revenue Variance : Variance due to negative interest earned on cash balance.  
 FY21 Expenditure Variance : Variance due to overall reduction in expenditures due to imposed cost saving measures.  
 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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	2,451,615	2,451,615	2,451,615	2,451,615	2,451,615	2,451,615	2,451,615
Beginning Cash Balance	(4,869,968)	(3,871,792)	(3,716,437)	(3,818,574)	(3,900,320)	0	0
Revenues	(18,239)	144,534	(27,652)	(19,718)	14,683	0	0
Expenditures	81,700	146,310	152,916	132,197	99,994	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	1,098,114	157,132	78,430	70,170	3,985,631	0	0
Ending Cash Balance	(3,871,792)	(3,716,437)	(3,818,574)	(3,900,320)	0	0	0
Encumbrances	6,013	4,881	2,972	2,379			
Unencumbered Cash Balance	(3,877,805)	(3,721,318)	(3,821,547)	(3,902,698)	0	0	0

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow							

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Community Services SF (Outreach College Summer Session - Acad Support)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2156, HRS; After FY2022, 304A-2157 HRS

**Statement of Objectives**

Administrative Operational Fund; 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.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A							
2.								
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Community Services SF (Outreach College Summer Session - Acad Support)  
 Legal Authority: 304A-2156, HRS; After FY2022, 304A-2157 HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	0	0	0	0	0	0



**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Auxiliary Enterprises SF (Outreach College  
 Name of Fund: Summer Session and CCECS - Non-Credit)  
 Legal Authority: 304A-2156, HRS; After FY22 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 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.

**Variances:**

FY23 Revenue Variance : Increase in revenue due to anticipated increase in course and program offerings, significantly in International Programs.

FY23 Expenditure Variance : Increase in estimated expenses due to anticipated increase in direct cost related to increase in course and program offerings, significantly in International Programs and increase to salary cost due to collective bargaining adjustments.

FY22 Revenue Variance : Increase in revenue due to increase course and program offerings, significantly in International Programs.

FY 22 Expenditure Variance :Decrease in expenditures mainly due to decrease in payroll expenses allocated to non-credit accounts. Salary transferred to

FY21 Revenue Variance : Significant decrease in revenue due to reduced course and program offerings as a result of COVID 19.

FY 21 Expenditure Variance : Significant decrease in expenditures due to limited course and program offerings as a result of COVID-19.

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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	(1,675,877)	(1,750,993)	(2,494,343)	(3,838,198)	(4,826,847)	(5,516,051)	(5,939,951)
Revenues	2,040,694	1,949,823	1,250,361	651,910	831,149	1,100,000	1,100,000
Expenditures	2,498,117	2,585,241	2,511,991	1,572,098	1,365,300	1,523,900	1,591,900
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	382,307	(107,932)	(82,225)	(68,461)	(155,053)	0	0
Ending Cash Balance	(1,750,993)	(2,494,343)	(3,838,198)	(4,826,847)	(5,516,051)	(5,939,951)	(6,431,851)
Encumbrances	97,604	101,506	52,730	20,106			
Unencumbered Cash Balance	(1,848,597)	(2,595,849)	(3,890,928)	(4,846,953)	(5,516,051)	(5,939,951)	(6,431,851)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow							

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Outreach College Summer Session and CCECS - Non-Credit)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2156, HRS; After FY2022 304A-2157 HRS

**Statement of Objectives**

Provide noncredit professional education programs, arts and cultural programming, international programs, and precollege summer programs.

**Fund Measures of Effectiveness**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of participants - CP (dupl headcount)	7500	7600	7700	7800	7900	7900
2. Number of participants - CPP (dupl headcount)	1700	1750	1800	1850	1900	1900
3. Number of partnerships - CPP	18	19	20	21	22	22
4. Number of participants - Summer	100	150	150	175	175	175
5. Number of partnerships - Summer	3	5	5	5	5	5
6. Number of participants - IP	580	600	600	620	620	620
7. Number of partnerships - IP	25	27	27	30	30	30
8.						
9.						
10.						

**Program Size Indicators**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2.							
3.							
4.							
5.							

**Fund Activities Encompassed**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of arts and cultural events offered - CP	100	110	120	125	130	130
2. Number of noncredit international courses offered - IP	30	32	34	36	38	38
3. Number of noncredit professional education courses offered - CPP	45	50	55	60	65	65
4. Number of noncredit summer sessions courses offered - SS	4	5	6	8	8	8
5.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF (Outreach College Summer Session and CCECS - Non-Credit)  
 Legal Authority: 304A-2156, HRS; After FY2022 304A-2157 HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	1,404,000	1,472,000	1,544,000	1,544,000	1,544,000	1,544,000
B. Other Current Expenses	119,900	119,900	119,900	119,900	119,900	119,900
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>1,523,900</b>	<b>1,591,900</b>	<b>1,663,900</b>	<b>1,663,900</b>	<b>1,663,900</b>	<b>1,663,900</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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 service programs.

The purpose of the Art Auxiliary Enterprises fund is to support the Art and Art History Department along with the Art Gallery operations and other department activities. The proceeds are collected from the sale of art, gallery catalogs, travelling exhibitions, and other related activities.

**Source of Revenues:**

Proceeds are collected from the sale of art, art gallery catalogs, 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.

**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.

FY21 revenues were lower since there were no catalog sales. Expenditures were lower since grants were received to cover most of the expenses.

FY22 revenues and expenditures are projected to be zero due to the effects of the pandemic and lower demand for catalog sales.

FY23 and FY24 revenues are expected to be zero and operating expenditures are anticipated to be minor

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	190,000	190,000	190,000	190,000			
Beginning Cash Balance	7,332	5,332	5,248	7,434	7,226	5,591	5,091
Revenues	38	62	856	42	1,193	0	0
Expenditures	2,038	146	(1,330)	250	2,827	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	5,332	5,248	7,434	7,226	5,591	5,091	4,591
Encumbrances							
Unencumbered Cash Balance	5,332	5,248	7,434	7,226	5,591	5,091	4,591

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF - Art  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

The purpose of the Art Auxiliary Enterprises fund is to support the Art & Art History Department along with the Art Gallery operations and other department activities. The proceeds are collected from the sale of art, gallery catalogs, travelling exhibitions, and other related activities.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Art Gallery Exhibit Attendees	50,000	50,000	50,000	50,000	50,000	50,000
2.	Art Gallery Lecturer Attendees	2,500	2,500	2,500	2,500	2,500	2,500
3.	Ceramic Workshop Lecture Attendees	0	0	800	0	0	0
4.	Ceramic Workshop Attendees	0	0	100	0	0	0
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2.	Undergraduate headcount enrollment	12,974	13,056	13,157	13,228	13,306	13,306	13,306
3.	Graduate headcount enrollment	4,901	4,908	4,914	4,922	4,929	4,934	4,934
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF - Art  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Art Gallery Exhibitions	14	14	14	14	14	14
2. Number of Artists invited	4	4	4	4	4	4
3. Ceramics Workshops Conducted	0	0	12	0	0	0
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF - Art  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	500	500	1,927	500	500	220
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>500</b>	<b>500</b>	<b>1,927</b>	<b>500</b>	<b>500</b>	<b>220</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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 Kauliakahaloa Iki (K-Iki) housing project.

Other expenses include payroll and operating expenses.

**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 a decrease in Aux overhead assessment and decrease in Kiki R&M expenditures.

Increase in expenditures from FY20 to FY21 due to unit refurbishing project for Kiki.

Decrease in expenditures from FY21 to FY22 due a change in Aux overhead assessment calculation method, more funds collected from Campus Services departments to create cash balance reserve.

Increase in expenditures from FY22 to FY23 due to increase in payroll expnese from BU pay increases and large one time expenditures: Kiki exterior painting & repairs, exterior lighting and lighting pole replacements and unit refurbishing project.

Increase in expenditures from FY23 to FY24 due to increase in payroll expense from BU pay increases and hiring full time housing fiscal specialist (previous incumbent was 50% FTE).

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	6,001,392	6,381,698	6,834,644	7,336,517	7,711,580	8,107,437	8,076,132
Revenues	750,329	793,824	794,657	737,622	713,379	720,100	760,274
Expenditures	407,366	360,877	292,784	366,567	318,764	751,405	914,188
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	37,343	20,000	0	4,008	1,242	0	0
Ending Cash Balance	6,381,698	6,834,644	7,336,517	7,711,580	8,107,437	8,076,132	7,922,218
Encumbrances	15,998	55,637	36,650	51,719	30,053		
Unencumbered Cash Balance	6,365,699	6,779,007	7,299,868	7,659,861	8,077,385	8,076,132	7,922,218

**Additional Information:**

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



**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Auxiliary Services Admin)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

Provide support for the university's competitive strategy in personnel recruitment by providing transitional housing assistance.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total Number of Eligible Employees Who Had a Lease During the Period	40	40	40	40	40	40
2.	Total Number of Employees Entering into New Leases	10	10	10	10	10	10
3.	Revenue generated from auxiliary services provided	720,741	720,741	720,741	720,741	720,741	720,741
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total number of employees (UH Wide)	9,201	9,201	9,201	9,201	9,201	9,201	9,201
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Auxiliary Services Admin)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157, HRS

**Fund Activities Encompassed**

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total Number of Applications Received for All Properties Including Those Not Covered by This Account	75	75	75	75	75	75
2.	Number of Housing Units	29	29	29	29	29	29
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF (Auxiliary Services Admin)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	1,301,686	1,485,882	1,565,353	1,566,364	1,567,400	1,568,462
B. Other Current Expenses	-550,281	-571,694	-592,897	-891,116	-913,394	-936,229
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>751,405</b>	<b>914,188</b>	<b>972,456</b>	<b>675,248</b>	<b>654,006</b>	<b>632,233</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variations:**

- Increase in expenditures from FY18 to FY19 due to an increase in LTR vehicle replacements
- Decrease in expenditures from FY19 to FY20 due to less vehicle replacements in FY20
- Decrease in expenditures from FY17 to FY18 due to a decrease in overhead assessment
- Decrease in revenues from FY20 to FY21 due to decrease in daily rental & long term rentals as a result of COVID-19
- Decrease in expenditures from FY21 to FY22 due UH budget freeze no LTR vehicles were replaced in FY22
- Increase in expenditures from FY22 to FY23 due to an increase in LTR vehicle replacements (no replacements in FY22)
- Decrease in expenditures from FY23 to FY24 due to a decrease in LTR vehicle replacements

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	907,944	1,100,807	1,338,199	1,703,072	1,937,751	2,251,976	2,263,304
Revenues	1,311,746	1,460,294	1,448,362	1,231,649	1,203,289	1,168,324	1,139,009
Expenditures	1,120,383	1,225,701	1,089,320	996,970	889,064	1,156,996	957,524
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	1,500	2,800	5,830	0	0	0	0
Ending Cash Balance	1,100,807	1,338,199	1,703,072	1,937,751	2,251,976	2,263,304	2,444,789
Encumbrances	247,288	237,251	276,951	92,573	101,136		
Unencumbered Cash Balance	853,518	1,100,949	1,426,121	1,845,178	2,150,840	2,263,304	2,444,789

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Transportation Services)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

To provide for the acquisition and maintenance of the university fleet, ensuring compliance with all city, state, and federal requirements as it pertains to a fleet.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Short Term Rental Uptime (Fleet Average) - e.g. 50% = used 6 months of year	40%	60%	60%	60%	60%	60%
2.	Number of vehicles acquired	4	8	8	8	8	8
3.	Revenue generated from auxiliary services provided	1,233,875	1,233,875	1,233,875	1,233,875	1,233,875	1,233,875
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<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total number of employees (UH Wide)	9,201	9,201	9,201	9,201	9,201	9,201	9,201
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**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Transportation Services)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of vehicles serviced (vehicles receive service multiple times/year)	1,400	1,400	1,400	1,400	1,400	1,400
2. Number of gallons of gas dispensed (gas + diesel using monthly purchases)	114,000	114,000	114,000	114,000	114,000	114,000
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**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF (Transportation Services)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	419,914	473,640	496,707	497,337	497,984	498,646
B. Other Current Expenses	737,082	483,884	495,981	508,381	521,091	534,118
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,156,996</b>	<b>957,524</b>	<b>992,688</b>	<b>1,005,718</b>	<b>1,019,075</b>	<b>1,032,764</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	13	13	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	(13)	0	0	0	0	0
Ending Cash Balance	13	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	13	0	0	0	0	0	0

**Additional Information:**

Amount Requested 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 2023 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.

**Variances:**

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

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	24	0	0	0	0	0	0
Revenues							
Expenditures							
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(24)	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 Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2023 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

**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 2019 and FY 2020 revenues are due to the UHM Dental Clinic closure due to COVID-19 from March 2020 to late January 2021.  
 Difference between FY 2020 and FY 2021 revenues are due to the UHM Dental Clinic closure due to COVID-19 from March 2020 to late January 2021.  
 Difference between FY 2021 and FY 2022 revenues are due to the UHM Dental Clinic closure due to COVID-19 from March 2020 to late January 2021; the UHM Dental Clinic was open for all of FY 2022.  
 Difference between FY 2020 and FY 2021 expenditures are due to the UHM Dental Clinic closure due to COVID-19 from March 2020 to January 2021.  
 Difference between FY 2021 and FY 2022 expenditures are due to the UHM Dental Clinic closure due to COVID-19 from March 2020 to January 2021; the UHM Dental Clinic was open for all of FY 2022.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Beginning Cash Balance	16,060	20,879	20,927	10,858	10,864	10,869	10,869
Revenues	43,867	37,896	26,101	13,701	32,973	32,000	32,000
Expenditures	39,048	37,848	36,169	13,694	32,968	32,000	32,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	20,879	20,927	10,858	10,864	10,869	10,869	10,869
Encumbrances							
Unencumbered Cash Balance	20,879	20,927	10,858	10,864	10,869	10,869	10,869

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Dental Hygiene Clinic - Nursing)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

Providing dental hygiene students with hands-on practical experiences while concurrently providing oral health services/education for participating community members

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of degrees and certificates of achievement earned	0	20	20	20	20	20
2.	Number of community partnerships	9	9	9	9	9	9
3.	First time national licensure exam pass rates of graduates	100%	100%	100%	100%	100%	100%
4.	First time central regional dental service exam pass rates of graduates	100%	100%	100%	100%	100%	100%
5.	Number of hours (average) of hands-on experience of graduates	360	360	360	360	360	360
6.	Number of students participating in community engaged learning	40	60	60	60	60	60
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
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**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Dental Hygiene Clinic - Nursing)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2157, HRS

**Fund Activities Encompassed**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. # of patients receiving dental cleanings performed by students at DH Clinic	2,680	5,080	5,080	5,080	5,080	5,080
2. # of patient X-rays performed by students at DH Clinic	540	540	540	540	540	540
3. # of patient anesthetics performed by students with direct supervision at DH	1,000	1,000	1,000	1,000	1,000	1,000
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**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF (Dental Hygiene Clinic - Nursing)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	31,400	31,400	31,400	31,400	31,400	31,400
B. Other Current Expenses	600	600	600	600	600	600
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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 were decreased as all test administrations were suspended due to health and safety concerns related to the ongoing pandemic. Only

FY 2022 - Revenues were decreased due to lower demand/number of individuals completing career assessments

FY 2023 - Revenues expected to increase with resumption of testing for national exams. Expenditures will increase with addition of casual hire and student assistant.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Beginning Cash Balance	211,142	198,826	196,668	208,630	200,938	192,831	178,331
Revenues	44,430	38,658	36,883	4,456	2,877	13,000	13,000
Expenditures	56,746	40,815	24,922	12,148	10,984	27,500	28,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	198,826	196,668	208,630	200,938	192,831	178,331	163,331
Encumbrances		4,630					
Unencumbered Cash Balance	198,826	192,038	208,630	200,938	192,831	178,331	163,331

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Center for Student Development - OSA)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

Provide educational and vocational counseling and testing services to students and other members of the community. Testing services allow students and other members of the community opportunities to achieve personal, academic, and career goals.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of students serviced for educational and vocational counseling	55	60	60	60	60	60
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Undergraduate headcount enrollment	12,974	13,056	13,157	13,228	13,306	13,306	13,306
2.	Graduate headcount enrollment	4,901	4,908	4,914	4,922	4,929	4,934	4,934
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**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Center for Student Development - OSA)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

<b>Fund Activities Encompassed</b>	FY	FY	FY	FY	FY	FY
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1. Number of educational/vocational assessments completed	145	155	155	155	155	155
2.						
3.						
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5.						
6.						
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10.						



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF (Center for Student Development - OSA)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	19,000	19,500	19,700	15,000	16,000	17,000
B. Other Current Expenses	8,500	8,500	17,500	8,500	19,000	8,500
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>27,500</b>	<b>28,000</b>	<b>37,200</b>	<b>23,500</b>	<b>35,000</b>	<b>25,500</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Auxiliary Enterprises SF (Manoa Career  
 Name of Fund: 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.

Collect fees for the Career and Graduate & Law Schools Fairs held semi-annually.

**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.

To provide partnerships with both On-campus and Off-campus employers to empower UH Manoa students to engage in career life planning through awareness and experience by showcasing opportunities via the Career and Graduate & Law School fairs.

**Variances:**

FY 2021 - revenues were higher than FY 2020 due to the added collection of fees for the Career and Graduate & Law School fairs.

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.

FY 2022 - revenues collected were based on lower fees assessed to smaller number of participants.

FY 2023 - revenue variance is due to anticipation of 75% for fall events and 100% capacity for spring events. Increase in expenditures is based on more capacity and higher costs for rental, food, promotional and transportation services needed.

FY 2024 - revenue variance is due to anticipation of 100% for fall events and 100% capacity for spring events. Increase in expenditures is based on more capacity and higher costs for rental, food, promotional and transportation services needed.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	32,612	33,305	34,199	34,892	40,828	46,822	47,822
Revenues	693	894	693	5,937	7,133	18,000	20,000
Expenditures	0	0	0	0	1,140	17,000	19,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	33,305	34,199	34,892	40,828	46,822	47,822	48,822
Encumbrances							
Unencumbered Cash Balance	33,305	34,199	34,892	40,828	46,822	47,822	48,822

**Additional Information:**

Covenants							
Amount from Bond Proceeds							

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Manoa Career Center)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

The Manoa Career Center supports student/alumni efforts to secure employment or gain admission to graduate schools by providing On-Campus and Off-Campus employment opportunities.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of students who attend the career fair and graduate and law school fair	500	500	500	500	500	500
2.	Number of community partnerships	140	190	190	190	190	190
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Undergraduate headcount enrollment	12,974	13,056	13,157	13,228	13,306	13,306	13,306
2.	Graduate headcount enrollment	4,901	4,908	4,914	4,922	4,929	4,934	4,934
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Manoa Career Center)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of job fairs conducted	2	3	3	3	3	3
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF (Manoa Career Center)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	17,000	19,000	19,000	19,000	19,000	19,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>17,000</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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.  
 FY 21 Given COVID, the PSY clinic ceased face-to-face services, which dramatically lowered revenues.  
 FY 21 Given COVID, psychology students needed less educational support (e.g. conference travel), which dramatically lowered expenses.  
 FY22 All revenue comes from students and faculty volunteering their time to provide this service to the community. Two things interferred with this work  
 FY22 With COVID-19 disruptions and shut downs, there were less student requests than anticipated.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Beginning Cash Balance	7,722	10,011	9,475	7,641	7,195	5,215	4,354
Revenues	3,480	613	2,218	343	18	0	0
Expenditures	1,191	1,150	4,051	789	1,997	861	861
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	10,011	9,475	7,641	7,195	5,215	4,354	3,493
Encumbrances							
Unencumbered Cash Balance	10,011	9,475	7,641	7,195	5,215	4,354	3,493

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Psy Clinic Fees)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

Provide reduced (sliding) fee psychological services to community members, with voluntary supervision by licensed psychologist faculty members, thereby providing learning opportunity to clinical psychology graduate students.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of graduate students learning in the clinic	12	12	15	15	15	15
2.	Revenue generated from auxiliary services provided	0	0	500.00	500.00	500.00	500.00
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2.	Graduate Students in training in the Clinical Studies Program	27	33	30	30	30	30	30
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (Psy Clinic Fees)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

<b>Fund Activities Encompassed</b>	FY	FY	FY	FY	FY	FY
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1. Number of sliding fee assessments provided to community members	0.00	0.00	0.00	0.00	0.00	0.00
2. Number of sliding fee psychotherapy sessions provided to community members	0.00	20.00	40.00	40.00	40.00	40.00
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF (Psy Clinic Fees)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	861	861	861	861	861	861
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>861</b>	<b>861</b>	<b>861</b>	<b>861</b>	<b>861</b>	<b>861</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
 Name of Fund: UH Auxiliary Enterprises SF (UHM Provost)  
 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.  
 To cover costs associated with processing application fees and operations for the Manoa International Exchange Program.

**Source of Revenues:**

Administrative fees assessed for immigration services for entrepreneurial and non-credit training programs.  
 Application Fees to Manoa International Exchange programs (MIX).

**Current Program Activities/Allowable Expenses:**

Direct expenses incurred in providing immigration and federal compliance services.  
 The costs of processing applications.

**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 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 decreased due to a reduction of visa applications and Manoa International Exchange Program applications and refunds of application fees.  
 Expenses decreased due to expenditure restrictions (i.e. travel, in-person gatherings etc.) and projected state budget decrease. Student help for ISS was not hired.  
 FY22 Revenues increase due to a increase of visa applications and Manoa International Exchange Program applications post pandemic.  
 Expenses increased due to travel and student help hired.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	64,780	56,105	42,340	34,314	33,164	27,868	22,868
Revenues	26,066	34,637	14,014	548	19,016	20,000	20,000
Expenditures	34,741	48,402	22,040	1,698	24,312	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	56,105	42,340	34,314	33,164	27,868	22,868	17,868
Encumbrances							
Unencumbered Cash Balance	56,105	42,340	34,314	33,164	27,868	22,868	17,868

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (UHM Provost)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

ISS - Meet federal compliance with regard to international students participating in entrepreneurship and non-credit training programs by providing immigration and federal compliances services, processing applications and providing cultural and social adjustment programs. MIX- Cover costs of processing applications as well as enhance services that MIX provides to students and streamline program management.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Revenue generated from auxiliary services provided (ISS & MIX)	20,000	20,000	20,000	20,000	20,000	20,000
2.	Number of degrees and certificates of achievement earned (ISS)	15	20	25	25	25	30
3.	Number of Degrees & Certificates of Achievement Earned (FY) (ISS)	15	20	25	25	25	30
4.	Number international students (participating in entrepreneurship and non-credit	49	49	59	69	74	84
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2.	Undergraduate headcount enrollment	12,974	13,056	13,157	13,228	13,306	13,306	13,306
3.	Graduate headcount enrollment	4,901	4,908	4,914	4,922	4,929	4,934	4,934
4.	Undergraduate headcount enrollment (ISS)	10	15.00	20.00	25.00	25.00	25.00	25.00
5.	Number of international students served (participating in	35	49.00	59.00	74.00	84.00	89.00	94.00
6.	Undergrad headcount enrollment (MIX)	101	105.00	105.00	115.00	115.00	115.00	115.00
7.	Graduate headcount enrollment (MIX)	2	5.00	5.00	5.00	5.00	5.00	5.00
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (UHM Provost)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

<b><u>Fund Activities Encompassed</u></b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of international students served (participating in entrepreneurship)	49	59	74	84	89	94
2. Number of community service/non-credit programs (ISS)	3	3	3	3	3	3
3. Number of visa documents issued ( I-20/ DS-2019 issued) to international	49	59	74	84	89	94
4. Number of events organized for international students (ISS)	3	3	3	3	3	3
5.						
6.						
7.						
8.						
9.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF (UHM Provost)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	25,000	25,000	25,000	25,000	25,000	25,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1	1	1	1	1	99,229	99,229
Revenues					0	0	0
Expenditures					900,772	1,000,000	1,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	1,000,000	1,000,000	1,000,000
Ending Cash Balance	1	1	1	1	99,229	99,229	99,229
Encumbrances							
Unencumbered Cash Balance	1	1	1	1	99,229	99,229	99,229

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Scholarship & Assistance SF (UHM Athletics Tuition Scholarship)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

**Statement of Objectives**

This fund is meant to help support students in affording the expenses of higher education. The scholarships/grants that this fund provides seek to help make attendance at the University of Hawai'i at Mānoa more affordable, enabling students to pursue higher education, and the university to meet its desired population targets.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Amount of institutional aid awarded to students	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Undergraduate student athletes							
2.	Graduate student athletes							
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Scholarship & Assistance SF (UHM Athletics Tuition Scholarship)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of scholarships awarded to student athletes	352	352	352	352	352	352
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Scholarship & Assistance SF (UHM Athletics Tuition Scholarship)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

**Report on Non-General Fund Information**  
for Submittal to the 2023 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 TFSS 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.

**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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues							
Expenditures	219,125						
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	219,125	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 Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

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

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

**Intended Purpose:**

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

**Source of Revenues:**

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

**Current Program Activities/Allowable Expenses:**

Grants and Scholarships

**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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		(478,500)	0	(173,229)	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	478,500	683,824	173,229	0	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	1,162,324	0	173,229	0	0	0
Ending Cash Balance	(478,500)	0	(173,229)	0	0	0	0
<b>Encumbrances</b>							
Unencumbered Cash Balance	(478,500)	0	(173,229)	0	0	0	0

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Scholarship & Assistance SF (Law Scholarships)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

**Statement of Objectives**

To minimize student financial debt for obtaining a Jurist Doctor degree. (Fund not currently being used)

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.							
2.							
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9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
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**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Scholarship & Assistance SF (Law Scholarships)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2159, HRS

**Fund Activities Encompassed**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Scholarship & Assistance SF (Law Scholarships)  
 Legal Authority: 304A-2159, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	0	0	0	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

None to report

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(226,160)	(1,603,065)	621,598	1,753,866	1,840,451	(911,709)	(911,709)
Revenues	0	0	0	0	0	0	0
Expenditures	35,346,793	31,740,256	34,004,402	35,671,734	38,509,539	38,729,728	38,729,728
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	33,969,889	33,964,919	35,136,670	35,758,319	35,757,379	38,729,728	38,729,728
Ending Cash Balance	(1,603,065)	621,598	1,753,866	1,840,451	(911,709)	(911,709)	(911,709)
Encumbrances							
Unencumbered Cash Balance	(1,603,065)	621,598	1,753,866	1,840,451	(911,709)	(911,709)	(911,709)

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Scholarship & Assistance SF (Manoa Tuition Scholarship)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

**Statement of Objectives**

This fund is meant to help support students in affording the expenses of higher education. The scholarships/grants that this fund provides seek to help make attendance at the University of Hawai'i at Mānoa more affordable, enabling students to pursue higher education, and the university to meet its desired population targets.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Degree attainment by Pell eligible students	820	820	820	820	820	820
2.	Number of degree and certificates of achievement earned	4,702	4,550	4,575	4,600	4,600	4,600
3.	Amount of institutional aid awarded to students (in millions)	38.50	38.50	38.50	38.50	38.50	38.50
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2.	Undergraduate headcount enrollment	14,059	14,186	14,313	14,440	14,567	14,694	14,821
3.	Graduate headcount enrollment	4,978	4,878	4,978	5,078	5,178	5,278	5,378
4.								
5.								
6.								
7.								
8.								
9.								
10.								



**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Scholarship & Assistance SF (Manoa Tuition Scholarship)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of scholarships awarded	9,900	9,900	9,900	9,900	9,900	9,900
2. Number of FAFSA submitted	33,000	33,500	34,000	34,000	34,000	34,000
3. Number of students packaged for financial aid	19,500	20,000	20,500	20,500	20,500	20,500
4.						
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**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Scholarship & Assistance SF (Manoa Tuition Scholarship)  
 Legal Authority: 304A-2159, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	38,729,728	38,729,728	38,729,728	38,729,728	38,729,728	38,729,728
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>38,729,728</b>	<b>38,729,728</b>	<b>38,729,728</b>	<b>38,729,728</b>	<b>38,729,728</b>	<b>38,729,728</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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 TFSS 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.

**Variances:**

FY21 Expenditure Variance due to disbursement of Summer 2021 scholarships later in the term, after July 1. Expense will show in FY22.  
 FY22 Expenditure Variance due to unused funds initially budgeted for Summer 2021 added to the Summer 2022 budget resulting in an increase in overall

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(66,428)	78,065	276,002	507,366	(471,069)	215,994	0
Revenues	0	0	0	0			
Expenditures	1,326,508	1,202,063	1,168,636	978,434	1,708,431	1,400,000	1,400,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	1,471,000	1,400,000	1,400,000	0	2,395,494	1,184,006	1,400,000
Ending Cash Balance	78,065	276,002	507,366	(471,069)	215,994	0	0
Encumbrances							
Unencumbered Cash Balance	78,065	276,002	507,366	(471,069)	215,994	0	0

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: \_UH Scholarship & Assistance SF (Outreach Tuition Scholarship)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

**Statement of Objectives**

Provide financial support to students in Summer Sessions based on need and merit.

**Fund Measures of Effectiveness**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Amount of institutional aid awarded to students (in millions)	1.2	1.2	1.2	1.2	1.2	1.2
2.						
3.						
4.						
5.						

**Program Size Indicators**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2. Undergraduate headcount enrollment	12,974	13,056	13,157	13,228	13,306	13,306	13,306
3. Graduate headcount enrollment	4,901	4,908	4,914	4,922	4,929	4,934	4,934
4.							
5.							

**Fund Activities Encompassed**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of students who applied for scholarships *from Summer Sessions	880	968	1064	1170	1287	1287
2.						
3.						
4.						
5.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: \_UH Scholarship & Assistance SF (Outreach Tuition Scholarship)  
 Legal Authority: 304A-2159, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Scholarship & Assistance SF (Provost 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.

**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.
- FY21 Student overawards were not claimed in a timely manner before the end of the FY, resulting in a positive balance.
- FY22 Student overawards were not claimed in a timely manner before the end of the FY, resulting in a positive balance.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	8,939	2,799	9,971	17,233	50,528	59,321	0
Revenues	0	0	0	0	0	200,000	200,000
Expenditures	6,140	(7,172)	(7,262)	(33,295)	(8,793)	259,321	200,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,799	9,971	17,233	50,528	59,321	0	0
Encumbrances							
Unencumbered Cash Balance	2,799	9,971	17,233	50,528	59,321	0	0

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Scholarship & Assistance SF (Provost ISS Scholarship Overaward)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

**Statement of Objectives**

Administrative operating fund

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A						
2.							
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10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A							
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**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Scholarship & Assistance SF (Provost ISS Scholarship Overaward)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2159, HRS

**Fund Activities Encompassed**

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
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8.							
9.							
10.							



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Scholarship & Assistance SF (Provost ISS Scholarship Overaward)  
 Legal Authority: 304A-2159, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	259,321	200,000	200,000	200,000	200,000	200,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>259,321</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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. Effective 7/1/2022, the special Nursing License fee will increase to \$60.00.

**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.

**Variances:**

FY 2018-2024 only actual and estimated interest revenue report as revenue; interest revenues fluctuate based on interest rate and cash during applicable fiscal years  
 FY 2018-2024 - special nursing fee reported in "Transfer" line from DCCA;  
 Revenue/transfers from DCCA 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 24 proj \$1,716,780) and lower volume in odd FYs (FY19 \$238,000, FY21 \$155,280). Revenues/transfers for FY 22 (\$79,040) and FY 23 (proj \$1,363,600) due to delayed transfer from DCCA of \$1,120,080 for the period 7/1/21-3/31/22 which posted in FY 23 instead of FY22.  
 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.  
 Difference between FY 2020 and FY 2021 expenditures are due to the receipt of reimbursement from HSCN partners for programs cost fees (approx. \$170,000) in FY 2021 for the CCPS, NRP, EBP & APIN programs administered by the HSCN.  
 Difference between FY 2022 and FY 2023 expenditures are due to CB increases (3.72% increase) and fringe benefits (52.61%).  
 Difference between FY 2023 and FY 2024 expenditures are due to CB increases (5% increase) and fringe benefits (65.06%).

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	463,306	463,306	463,306	463,306	463,306	463,306	463,306
Beginning Cash Balance	877,960	1,379,542	846,936	1,235,100	846,250	360,879	1,057,309
Revenues	10,181	14,379	15,247	6,404	1,626	2,000	2,000
Expenditures	562,000	784,985	720,244	550,534	566,036	669,170	682,555
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	1,053,400	238,000	1,093,160	155,280	79,040	1,363,600	1,716,780
Ending Cash Balance	1,379,542	846,936	1,235,100	846,250	360,879	1,057,309	2,093,534
Encumbrances	36,378	388	6	5	8,649		
Unencumbered Cash Balance	1,343,164	846,548	1,235,094	846,245	352,231	1,057,309	2,093,534

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Center for Nursing SF  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2163, HRS

**Statement of Objectives**

Providing academic organizations, healthcare facilities and the general public with programs, services and information that ensures the state has nursing resources to meet the health care needs of Hawai'i.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number (average) of nursing student clinical hours supported through the	208,719	208,719	208,719	208,719	208,719	208,719
2.	Number of preceptors recommended to receive HSCN preceptor tax credit	180	180	180	180	180	180
3.	Number of continuing nursing education activities offered by the HSCN Nursing	45	45	45	45	45	45
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	# of respondents to HSCN workforce survey	N/A	9,800	N/A	9,800	N/A	9,800	N/A
2.	# of student placements coordinated via HSCN CCPS	2,400	2,400	2,400	2,400	2,400	2,400	2,400
3.	# of hopsital partners in the HSCN Nurse Residency & Evidence	10	10	10	10	10	10	10
4.	# registered preceptors in the HSCN Preceptor Tax Program	560	560	560	560	560	560	560
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Center for Nursing SF  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2163, HRS

<b><u>Fund Activities Encompassed</u></b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. # of HSCN research products produced	6	6	6	6	6	6
2. # of continuing nursing education credits awarded by HSCN	1,000	1,000	1,000	1,000	1,000	1,000
3. # of participants in the Nurse Residency Program and HSCN EBP Program	77	77	77	77	77	77
4. # of HSCN preceptor tax credits allocated	370	370	370	370	370	370
5.						
6.						
7.						
8.						
9.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: Center for Nursing SF  
 Legal Authority: 304A-2163, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	712,390	726,635	741,165	755,985	771,105	790,383
B. Other Current Expenses	-43,220	-44,080	-44,960	-45,855	-46,775	-47,940
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>669,170</b>	<b>682,555</b>	<b>696,205</b>	<b>710,130</b>	<b>724,330</b>	<b>742,443</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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/postponed athletic season has created further loss in revenues (i.e. clothing sales are down 80% in-store).

Decrease in revenues from FY20 to FY21 due to AR adjustments made in FY21. Correction made in FY22.

Increase in revenues from FY21 to FY22 due to AR adjustments made in FY21 that was incorrect and corrected in FY22.

Increase in expenditures from FY21 to FY22 due to AP adjustments made in FY21 that was incorrect and corrected in FY22.

Decrease in revenues from FY22 to FY23 due to projected enrollment decreases. Revenues in FY22 also over inflated due to the AR adjustment corrections in FY22.

Decrease in expenditures from FY22 to FY23 due to expenditures being over inflated due to the AP adjustment corrections in FY22.

Increase in expenditures from FY23 to FY24 due to increase in payroll.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	5,582,097	4,528,911	3,264,315	(1,128,248)	(2,792,068)	(659,568)	(822,458)
Revenues	20,514,536	17,897,379	14,793,178	5,858,310	24,147,640	11,647,000	11,400,000
Expenditures	21,265,589	18,837,572	18,861,360	7,389,684	23,699,949	11,809,890	11,882,009
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
\$241,089.63 Transfer out for debt service (MA-2262862)							
\$2,005,899.08 Transfer in for lost revenue reimbursement (MA-2262752, 2262892, 2262882, 2262902, 2262912, 2300145)							
\$80,000.00 Transfer out for Campus Center - Bookstore's annual bond commitment (MA-2262752)							
Net Total Transfers	(302,133)	(324,403)	(324,381)	(338,471)	1,684,809	0	0
Ending Cash Balance	4,528,911	3,264,315	(1,128,248)	(2,998,094)	(659,568)	(822,458)	(1,304,467)
Encumbrances	1,799,434	2,433,709	2,520,705	1,311,638	1,195,773		
Unencumbered Cash Balance	2,729,477	830,606	(3,648,954)	(4,309,732)	(1,855,342)	(822,458)	(1,304,467)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow							

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Bookstore)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

To provide essential educational resources for students, faculty and staff. To provide University of Hawaii goods and services to the public that promote and foster goodwill towards the University.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Gross Revenue	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000
2.							
3.							
4.							
5.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of students enrolled (Avg Headcount enrollment calculated using Fall and Spring enrollment)	47,461	47,461	47,461	47,461	47,461	47,461	47,461
2.								
3.								
4.	Number of store locations	9	9	9	9	9	9	9
5.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of transactions	240,000	300,000	300,000	300,000	300,000	300,000
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Bookstore)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	1,792,675	1,876,058	1,911,080	1,911,080	1,911,080	1,911,080
B. Other Current Expenses	10,017,215	10,005,951	10,005,951	10,005,951	10,005,951	10,005,951
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>11,809,890</b>	<b>11,882,009</b>	<b>11,917,031</b>	<b>11,917,031</b>	<b>11,917,031</b>	<b>11,917,031</b>



**Report on Non-General Fund Information**  
for Submittal to the 2023 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 Kaiokahaloa Nui (K-Nui) housing projects with a wait list of faculty and staff.

**Variations:**

- 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
- Decrease in expenditures from FY20 to FY21 due to less scheduled R&R expenses
- Increase in expenditures from FY22 to FY23 due to increase in unit refurbishing and other large R&M projects. No unit refurbishing expenses in FY22
- Decrease in expenditures from FY23 to FY24 due to less scheduled R&R expenses.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	5,267,736	5,802,446	5,918,144	5,672,835	5,959,655	6,262,853	4,357,854
Revenues	3,081,807	3,123,176	3,253,049	3,018,046	2,987,267	3,077,025	3,273,536
Expenditures	1,522,508	1,894,631	2,386,079	1,646,269	1,596,109	3,898,161	3,096,529
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1,024,589)	(1,112,848)	(1,112,279)	(1,084,958)	(1,087,960)	(1,083,863)	(1,082,718)
Ending Cash Balance	5,802,446	5,918,144	5,672,835	5,959,655	6,262,853	4,357,854	3,452,143
Encumbrances	20,103	818,316	79,515	131,042	68,336		
Unencumbered Cash Balance	5,782,343	5,099,828	5,593,320	5,828,613	6,194,517	4,357,854	3,452,143

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Faculty Housing)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

Provide support for the university's competitive strategy in personnel recruitment by providing transitional housing assistance.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total Number of Eligible Employees Who Had a Lease During the Period	250	250	250	250	250	250
2.	Total Number of Employees Entering into New Leases	60	60	60	60	60	60
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of University Personnel Meeting Employment Eligibility	4700	4700	4700	4700	4700	4700	4700
2.	Number of Personnel Meeting Highest Priority Employment Eligibility	290	290	290	290	290	290	290
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Faculty Housing)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2167.5, HRS

**Fund Activities Encompassed**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Total Number of Applications Received for All Properties Including Those Not	75	75	75	75	75	75
2. Total Number of Eligible Employees Who Had a Lease Durring the Period	250	250	250	250	250	250
3. Total Number of Employees Entering into New Leases	60	60	60	60	60	60
4. Number of Housing Units	208	208	208	208	208	208
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Faculty Housing)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	109,212	110,640	116,172	116,172	116,172	116,172
B. Other Current Expenses	3,788,949	2,985,889	3,027,054	1,734,434	1,777,682	1,822,011
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>3,898,161</b>	<b>3,096,529</b>	<b>3,143,226</b>	<b>1,850,606</b>	<b>1,893,854</b>	<b>1,938,183</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

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.

Decrease in revenues from FY20 to FY21 due to COVID/distance learning, the campus population was significantly decreased during this period.

Food Services business is predicated on the number of customers, therefore as the number of customers were diminished, the revenue garnered by

Food Services' contractors was reduced. In addition, Coca-Cola was renegotiating its contract with Athletics due to COVID therefore the annual payment from Coca-Cola was not received in FY21 and will be deposited in FY22.

Decrease in expenditures from FY20 to FY21 due to decrease in utilities expenses, R&M expenses, and OHA ceded land payment

Increase in revenues from FY21 to FY22 due to increase in campus population and FY21 Coca-Cola payment for FY21 deposited in FY22

Increase in expenditures from FY21 to FY22 due to increase in utilities expenses

Increase in revenues from FY22 to FY23 due assumption that campus population and sales will increase to pre-COVID levels

Increase in expenditures from FY22 to FY23 due to the increase in payroll, utilities, R&M, OHA Ceded land, and Aux overhead assessment expenses.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	553,441	553,441	553,441	553,441	553,441	553,441	553,441
Beginning Cash Balance	767,307	834,473	870,545	781,404	576,495	739,128	414,276
Revenues	719,425	703,848	653,111	89,205	444,646	616,678	623,324
Expenditures	383,017	470,751	389,299	285,162	327,897	411,579	438,206
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(269,243)	(197,024)	(352,953)	(8,953)	45,885	(529,951)	(195,953)
Ending Cash Balance	834,473	870,545	781,404	576,495	739,128	414,276	403,441
Encumbrances	47,183	20,211	26,675	38,654	34,816		
Unencumbered Cash Balance	787,290	850,334	754,729	537,840	704,312	414,276	403,441

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Food Services)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

Satisfy the nutritional needs of the University community via food service vendors and a campus-wide vending program.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total Number of Annual Transactions	227,000	227,000	227,000	227,000	227,000	227,000
2.	Total Number of Annual Vending Transactions	270,000	270,000	270,000	270,000	270,000	270,000
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total Number of Students	19,000	19,000	19,000	19,000	19,000	19,000	19,000
2.	Total Number of Personnel	6,150	6,150	6,150	6,150	6,150	6,150	6,150
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Food Services)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2167.5, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Total Number of Annual Transactions	227,000	227,000	227,000	227,000	227,000	227,000
2. Total Number of Annual Vending Transactions	270,000	270,000	270,000	270,000	270,000	270,000
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Food Services)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	127,233	146,751	152,788	152,788	152,788	152,788
B. Other Current Expenses	284,346	291,455	298,741	306,209	313,864	321,711
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>411,579</b>	<b>438,206</b>	<b>451,529</b>	<b>458,997</b>	<b>466,652</b>	<b>474,499</b>



**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Decrease in revenues from FY19 to FY20 due to decrease in daily parking, parking pass, and citation revenues.  
 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  
 Decrease in revenues from FY20 to FY21 due to COVID/distance learning, less people on campus required parking permits & passes  
 Decrease in expenditures from FY20 to FY21 due to FY20 having several large one-time expenses for parking lot repaving. Commuter Services also significantly reduced FY21 contracted services for gate, citation, enforcement and shuttle services due to COVID.  
 Increase in revenues from FY21 to FY22 due to higher than anticipated demand for parking due to the campus reopening to the public & more in-person classes.  
 Increase in revenues from FY23 to FY24 due to projected increase as the campus community returns to campus and with the approved parking rate increases  
 Increase in expenditures from FY22 to FY23 due to several one-time large expenses: Cart replacement, message boards, striper, LPR hardware, computer replacements, and towing sign installation

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	4,634,112	5,189,712	6,368,862	6,265,023	5,638,239	8,916,395	8,783,292
Revenues	5,641,165	5,990,458	5,740,964	2,993,583	5,049,526	4,858,849	6,327,569
Expenditures	5,085,565	4,811,308	5,838,973	3,525,074	3,328,822	4,347,373	3,779,177
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(5,830)	(95,294)	1,557,453	(644,579)	(646,126)
Ending Cash Balance	5,189,712	6,368,862	6,265,023	5,638,239	8,916,395	8,783,292	10,685,558
Encumbrances	2,354,614	2,324,529	3,743,292	1,555,350	1,395,125		
Unencumbered Cash Balance	2,835,098	4,044,333	2,521,731	4,082,889	7,521,270	8,783,292	10,685,558

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Parking Operations)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

To provide parking for students, employees, and visitors to the university, and through the sales of various types of parking, provide for all parking operational expenses, repairs, maintenance, and new facilities.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of visitor parking transactions (all types - not by rate/time)	210,104	420,207	420,207	420,207	420,207	420,207
2.	Number of parking employee and student parking permits (all types)	11,335	11,335	11,335	11,335	11,335	11,335
3.	Number of parking passes (all types)	313	313	313	313	313	313
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<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Employees, Students, and Visitors of the University - 2011	20K-25K	20K-25K	20K-25K	20K-25K	20K-25K	20K-25K	20K-25K
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**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Parking Operations)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2167.5, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of stalls maintained in inventory	5675	5675	5675	5675	5675	5675
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**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Parking Operations)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	1,289,768	1,429,153	1,498,150	1,500,672	1,503,256	1,505,905
B. Other Current Expenses	3,057,605	2,350,024	2,408,775	2,468,993	2,018,219	2,068,674
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>4,347,373</b>	<b>3,779,177</b>	<b>3,906,925</b>	<b>3,969,665</b>	<b>3,521,475</b>	<b>3,574,579</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

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

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

**Intended Purpose:**

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

This major appropriation provides funding to cover principal and interest payments of the State General Obligation & Revenue bonds sold to provide construction, renovation, and repair funds for the Campus Center Complex, which includes the Campus Center, Hemenway Hall, and the Warrior Recreation Center. Funds are also used to cover costs of operations and maintenance of the Campus Center Complex programs, services, and activities, which are 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, and food service commissions.

**Current Program Activities/Allowable Expenses:**

Daily operations of the Campus Center Complex includes the Ticket & Information Desk, Computer Lab, Marketing & Graphics, Meeting & Events, Building Operations, Grounds Maintenance, Leisure Classes, Leisure Rentals, Recreational Sports Program, and the recreational center.

Allowable expenses include personnel, general operating expenses, repair & maintenance costs, utilities, equipment, advertising, travel, food, and other operations-related expenses.

**Variances:**

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

In FY 2021 Revenue decrease due to Covid. Student fee lower as classes are online only; sales reduced due to reduction/closure of services.

Expenditures increase from pay out for large repair and maintenance projects for HEM, WRC, and Campus Center. In addition, pay out water utility.

FY22 Revenue increase due to increase of collectable student fee and recovery of loss revenue from HEERF. Expense drop from less CIP payment as project completes

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	15,545,344	16,094,975	20,059,041	19,248,240	16,245,610	16,883,333	17,709,027
Revenues	7,498,128	8,080,439	7,121,075	5,439,236	8,019,949	8,230,380	8,394,987
Expenditures	5,169,468	5,308,471	6,441,503	10,504,497	6,772,587	5,480,696	5,888,469
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1,779,029)	1,192,098	(1,490,373)	2,062,630	(609,638)	(1,923,990)	(2,113,348)
Ending Cash Balance	16,094,975	20,059,041	19,248,240	16,245,610	16,883,333	17,709,027	18,102,197
Encumbrances	347,236	740,358	8,897,832	2,791,907	453,099		
Unencumbered Cash Balance	15,747,740	19,318,684	10,350,408	13,453,703	16,430,235	17,709,027	18,102,197

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Campus Center Operations & Recreation Services)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

The Campus Center Board is the governing chartered student organization responsible for the programs, services and facilities of the Campus Center Complex, which includes Campus Center, Hemenway Hall, and the Warrior Recreation Center. The Campus Center Complex serves as a learning lab for students and a focal point for special programs, services and activities designed to meet the social, intellectual, recreational, and cultural needs of the campus community.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of events and activities in reservable spaces at the Campus Center	5,000	5,500	6,000	6,500	6,750	6,750
2.	Number of user counts at the Campus Center Computer Lab and Lounge.	8,000	8,250	8,500	8,750	9,000	9,000
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<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Undergraduate headcount enrollment	12,974	13,056	13,157	13,228	13,306	13,306	13,306
2.	Graduate headcount enrollment	4,901	4,908	4,914	4,922	4,929	4,934	4,934
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**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Campus Center Operations & Recreation Services)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2167.5, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of reservations placed in the reservation system.	5,100	5,610	6,120	6,630	6,885	6,885
2. The number of student exit interviews conducted when students leave the	15	15	15	15	15	15
3. Number of marketing activities to inform students about the availability of the Campus Center Lab and Lounge.	2	2	2	2	2	2
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**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Campus Center Operations & Recreation Services)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	3,319,153	3,664,500	3,854,500	4,014,500	4,134,500	4,294,500
B. Other Current Expenses	2,161,543	2,223,969	1,723,755	6,738,912	6,751,447	6,762,371
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>5,480,696</b>	<b>5,888,469</b>	<b>5,578,255</b>	<b>10,753,412</b>	<b>10,885,947</b>	<b>11,056,871</b>



**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		73,784	54,954	24,167	24,308	12,295	(0)
Revenues	12	848	551	142	64	25	
Expenditures	0	19,679	31,338	0	12,077	12,320	
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	73,773	0	0	0	0	0	0
Ending Cash Balance	73,784	54,954	24,167	24,308	12,295	(0)	(0)
Encumbrances		2,499			346		
Unencumbered Cash Balance	73,784	52,455	24,167	24,308	11,949	(0)	(0)

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (MCO Soda Fund)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

Administrative operating fund

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A						
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<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
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**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (MCO Soda Fund)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2167.5, HRS

**Fund Activities Encompassed**

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
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**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (MCO Soda Fund)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	12,320	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>12,320</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

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

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

**Intended Purpose:**

Per statute, the fund was established to provide for all costs of construction, operation, repair, and maintenance of a University project, University system network, or any combination thereof, including reserves therefor. Student Housing Services is a self-supporting University Project. It is an integral part of the educational program and academic support services. It assists in the recruitment and retention of students by providing safe and reasonably priced accommodations conducive to student learning and affords opportunities for personal growth and individual development. Voluntary and Mandatory R&R reserves are established to maintain the physical infrastructure and appearance of the Student Housing residence halls and apartments. As part of the University Bond System, Student Housing is required to fund and maintain reserves for projects related to renovation, repair and maintenance.

**Source of Revenues:**

Revenues are derived from rental income, application fees, commissions and rebates, investment income and miscellaneous fees and fines.

**Current Program Activities/Allowable Expenses:**

On-campus accommodations are available for approximately 3,900 students. In typical years, approximately 51% are Hawai'i residents and 49% from the For FY 2023, there are 3160 available beds with Hale Noelani remaining closed. 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 personnel 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. The Voluntary Reserve balance will be reinvested in the project through critically needed equipment replacement and renovation and renewal of facilities.

**Revenue Variance Explanations:**

FY 2020 revenues were down due to the COVID-19 pandemic; students who chose to move out prior to the end of their Spring 2020 housing contracts were refunded prorated rent. The Summer 2020 Conference Housing program was also cancelled, resulting in YOY drop in revenues.

FY 2021 - down 44% from FY 2020 due to reduction in available beds to 2,148 as a result of COVID-19 social distancing requirements. Occupancy averaged 52.5% on the reduced number of available beds (35.3% of normal available bed count of 3200).

The Conference Housing program for Summer 2020 was cancelled. Bookings were taken during the academic year and Summer 2021, but revenues were much lower than usual as a result of customer caution amidst the continuing pandemic conditions.

FY 2022 rental revenues were up \$10.4M due the increase in available beds from 2148 in FY 2021 to 2980 when double occupancy was reinstated since all residents were required to be vaccinated against Covid-19. Conference Housing revenues also increased by \$287.6K when conference housing was reopened from Summer 2021. Additional revenues of \$521.9K were realized due to reinstatement of charging cancellation penalties from Spring 2021; assessing cancellation penalties was suspended in Fall 2020 when UH began online classes to limit students' presence on campus due to the pandemic.

FY 2023 revenues were budgeted to be \$2.2M better than FY 2022 due to increase in occupancy with high demand. Occupancy is projected at 95% in Fall 2022 and 90% in Spring 2023, compared to the FY 2022 average occupancy of 88% for Fall 2021 and 83% for Spring 2022. Conference Housing revenues are projected to be \$192K better than prior year due to return of business in Summer 2022. Dining Services income will be down \$1.1M in FY 2023 compared to prior year because Student Housing's share of the FY 2020 distribution (as part of the prior Sodexo agreement) of \$1.2M was posted in FY 2022. For FY 2023, the only income will be commissions at 4% of sales.

FY 2024 rental revenues are projected to increase by 2.7% over FY 2023; although a 5% rate increase was budgeted, occupancy is expected to decrease due to opening of the Atherton Residence Hall, which will be competing with Student Housing. Conference Housing revenues are projected to increase 23%, almost completely returning to prior levels of business. Dining Services revenues budgeted to increase by \$1.7M due to return to 14.05% contracted commissions from FY 2024.

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Expense Variance Explanations:

FY 2021: Expenses were \$2.8M lower than prior year due to fringe benefits costs lower at 48.5% of payroll vs 59.7% prior year, six general-funded positions paid by Office of Student Affairs, reduction in expenses resulting from drop in number of residents, including utilities, repairs, and cost-savings measures such as consolidation of community service desks and fewer in-person resident programming events.

FY 2022: Utilities costs were up \$989.8K over prior year for electricity and gas were up with more residents and increases in unit costs (27.8% for electricity, 35.4% for gas). Telephone costs were higher due to increase in internet usage with return of resident population and five quarters billed this year compared to three quarters in FY 2021 at lower cost. Outside cleaning services and billbacks from the UH Facilities Dept for custodial staff were needed due to Covid protocols and full-time staff absences. FY 2021 cleaning costs were also lower due to CARES Act reimbursements of FY 2020 and FY 2021 expenses. Bank service charges were up \$112.6K over last year due to high demand for Fall 2022 which resulted in more payments.

FY 2023: Payroll and benefits expenses are projected to increase by \$1.7M in FY 2023 due to union wages increases of 3.72% as of 7/1/22 (for BU08) and 10/1/22 (for BU01/02/03). One-time payments of 1% (BU08) and \$1000 (for BU 01/02/03) also contributed to the higher payroll. Several positions that were vacated in FY 2022 have also been budgeted to be filled. Fringe costs at 52.61% were up from 46.2% actual in FY 2022. Student payroll costs projected to increase by \$177K due to increase in required number of resident advisors, filling of vacant position in all areas, and 18% raise in wages for students assistants effective 10/1/22. Utilities costs are budgeted with a 20% increase. Repairs and maintenance expenses will increase with all buildings fully occupied. FY 2023 projects which will utilize voluntary reserve funds include boiler replacement, Gateway Hall exhaust system, wifi access points, replacement housing software, design work for Frear Hall's AC system, Hale Wainani plumbing upgrade, and a centralized service center.

FY 2024: Payroll will increase due to 5% union wage increases; fringe costs are budgeted at 65.06% per budget assumptions. Student assistant wages will increase 16% on 1/1/24. FY 2024 projects totaling \$5.1M include Frear Hall's AC system, Hale Wainani plumbing upgrade, boiler replacements, and new centralized service center.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	30,242,840	0	0	0	32,033,942	0	0
Revenues	26,290,298	24,197,439	19,554,790	10,949,722	22,092,106	22,900,145	25,290,678
Expenditures	14,748,656	14,768,577	14,536,624	11,693,334	13,041,962	18,838,875	23,637,712
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfers-out for debt service	(6,514,584)	(6,384,103)	(6,326,133)	(6,319,696)	(6,319,770)	(6,322,965)	(6,322,965)
Transfers-in from UH for Atherton		80,000	60,000		825,000		
Transfers-in from UH-COVID Relief Fund for lost revenues				1,950,560			
Transfers-in from UH-HEERF for lost revenues					15,380,315		
Transfers-in from UH-SEED Awards					2,500		
<b>Net Total Transfers</b>	<b>(6,514,584)</b>	<b>(6,304,103)</b>	<b>(6,266,133)</b>	<b>(4,369,136)</b>	<b>9,888,045</b>	<b>(6,322,965)</b>	<b>(6,322,965)</b>
Ending Cash Balance							
Encumbrances							
Unencumbered Cash Balance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report**  
**for submittal to the 2023 Legislature**  
**Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Student Housing - OSA)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

Student Housing Services is comprised of three divisions: Administration (MAADSH), Residential Life (MASHS) and Operations (MAOPSH). Administration: SHS is required to fund all housing operations and projects supported by revenue bonds and must maintain reserves to support future improvements and debt service. One priority is to maximize revenue collections to minimize accounts receivable from students and conference programs. Residential Life establishes and enforces community standards guidelines and performs behavioral interventions in accordance with student development theory and University policy. Operations is responsible for managing maintenance and custodial services in a manner that provides well-maintained, clean, and safe facilities for the residential community and Student Housing workforce.

<b>Fund Measures of Effectiveness</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Net revenues collected annually.	\$22,900,145	\$25,290,678	\$25,706,371	\$26,867,380	\$28,086,473	\$29,365,721
2. Number of students residing in residence halls (average).	2,901	2,864	2,864	2,864	2,864	2,864
3. Number of available beds.	3,200	3,200	3,200	3,200	3,200	3,200
4.						
5.						

<b>Program Size Indicators</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Undergraduate headcount enrollment	12,974	13,056	13,157	13,228	13,306	13,306	13,306
2. Graduate headcount enrollment	4,901	4,908	4,914	4,922	4,929	4,934	4,934
3.							
4.							
5.							

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of applications processed for residence hall occupancy.	4,860	4,200	4,200	4,200	4,200	4,200
2. Dollar amount of repairs completed during FY (including major projects)	\$2,989,700	\$6,422,000	\$1,355,000	\$6,688,900	\$6,723,600	\$6,759,200
3.						
4.						
5.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Student Housing - OSA)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	7,651,937	9,653,697	10,085,334	10,202,955	10,202,955	10,317,889
B. Other Current Expenses	11,186,938	13,984,015	9,407,022	14,633,850	14,866,473	15,105,127
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>18,838,875</b>	<b>23,637,712</b>	<b>19,492,356</b>	<b>24,836,805</b>	<b>25,069,428</b>	<b>25,423,016</b>



**Report on Non-General Fund Information**  
for Submittal to the 2023 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

**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.

Decrease in Revenue for fy21 was the result of less telecom requests received from depts for moves, add and changes

Decrease in expenditures for fy21 was the result of shipping delay for add'tl wireless equipment expansion/upgrade for the University

Increase in expenditures for fy22 was the result of battery replacement for telecom equipment

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	4,003,711	2,843,411	3,639,174	4,869,213	6,088,013	6,674,590	7,831,940
Revenues	3,213,678	2,608,804	3,045,028	2,585,145	2,448,206	2,582,000	2,582,000
Expenditures	3,161,309	1,626,781	1,814,989	1,366,345	1,861,629	1,424,650	1,424,650
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1,212,670)	(186,260)	0	0	0	0	0
Ending Cash Balance	2,843,411	3,639,174	4,869,213	6,088,013	6,674,590	7,831,940	8,989,290
Encumbrances	1,205,662	1,501,491	1,068,533	821,001	1,476,352		
Unencumbered Cash Balance	1,637,749	2,137,683	3,800,680	5,267,012	5,198,238	7,831,940	8,989,290

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Telecommunications)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5. HRS

**Statement of Objectives**

The fund supports the ongoing maintenance of the telecommunications plant and equipment supporting the Manoa campus, as well as the periodic replacement of both core service and customer premise equipment that support the use of the telecommunications plant.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Amount invested in maintenance of facilities	200,000	200,000	200,000	200,000	200,000	200,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Faculty, Staff and Researchers (UHM)	5,785	5,677	5,677	5,677	5,677	5,677	5,677
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Telecommunications)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2167.5. HRS

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Amount invested in maintenance and capital refresh of facilities	600,000	200,000	200,000	200,000	200,000	200,000
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Telecommunications)  
 Legal Authority: 304A-2167.5. HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,424,650	1,424,650	1,424,650	1,424,650	1,424,650	1,424,650
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,424,650</b>	<b>1,424,650</b>	<b>1,424,650</b>	<b>1,424,650</b>	<b>1,424,650</b>	<b>1,424,650</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Revenues - pool interest distribution

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	11,856,374	11,981,286	12,056,022	12,127,513	12,172,371	12,190,360	12,109,843
Revenues	37,796	72,575	74,684	44,966	19,678	19,000	19,000
Expenditures	0	0	0	0	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
transfer in - tobacco settlement	9,397,426	9,399,587	9,396,394	9,396,286	9,394,598	9,295,081	9,295,081
transfer out - debt service	(9,310,310)	(9,397,426)	(9,399,587)	(9,396,394)	(9,396,286)	(9,394,598)	(9,395,223)
Net Total Transfers	87,116	2,160	(3,193)	(108)	(1,688)	(99,517)	(100,142)
Ending Cash Balance	11,981,286	12,056,022	12,127,513	12,172,371	12,190,360	12,109,843	12,028,701
Encumbrances							
Unencumbered Cash Balance	11,981,286	12,056,022	12,127,513	12,172,371	12,190,360	12,109,843	12,028,701

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (UBS Admin)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

Administrative operating fund

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (UBS Admin)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (UBS Admin)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	0	0	0	0	0	0



**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	108,599	154,938	220,735	286,889	166,163	(72,434)	(49,010)
Revenues	774	2,909	3,638	1,228	24,234	24,234	24,234
Expenditures	34,490	662	388	353	50,437	60,000	60,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	80,056	63,551	62,904	(121,600)	(212,394)	59,190	59,190
Ending Cash Balance	154,938	220,735	286,889	166,163	(72,434)	(49,010)	(25,586)
Encumbrances				20,324	4,116		
Unencumbered Cash Balance	154,938	220,735	286,889	145,839	(76,550)	(49,010)	(25,586)

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Ching Field)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

To cover costs of repair and maintenance of the Ching Complex.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Ability to cover repair and maintenance of the Ching Complex that supports 4 programs (Beach VB, Women's Soccer, Women's Track and Football)	4.00	4.00	4.00	4.00	4.00	4.00
2.							
3.							
4.							
5.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Ability to cover repair and maintenance of the Ching Complex that supports 4 programs (Beach VB, Women's Soccer, Women's Track and Football)	4.00	4.00	4.00	4.00	4.00	4.00	4.00
2.								
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Ability to cover repair and maintenance of the Ching Complex that supports 4 programs (Beach VB, Women's Soccer, Women's Track and Football)	4.00	4.00	4.00	4.00	4.00	4.00
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Ching Field)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	60,000	60,000	60,000	60,000	60,000	60,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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

**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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	6,231,613	6,271,351	6,153,750	6,193,147	5,430,816	4,811,794	4,182,143
Revenues	43,706	85,984	79,522	36,742	14,743	0	0
Expenditures	3,968	203,585	40,125	577,073	633,765	629,651	645,392
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
2267482	7,868,843	7,862,984	7,856,625	6,226,235			
2275932	(7,868,843)	(7,862,984)	(7,856,625)	(6,448,235)			
Net Total Transfers	0	0	0	(222,000)	0	0	0
Ending Cash Balance	6,271,351	6,153,750	6,193,147	5,430,816	4,811,794	4,182,143	3,536,751
Encumbrances	112,878	33,836	0	481,034	511,231		
Unencumbered Cash Balance	6,158,473	6,119,914	6,193,147	4,949,781	4,300,563	4,182,143	3,536,751

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Cancer Center)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

To reduce the burden of cancer through research, education, patient care and community outreach with an emphasis on the unique ethnic, cultural and environmental characteristics of Hawai'i and the Pacific.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Extramural Research Fund Support (\$ millions per FY)	19,185,776	19,185,776	19,185,776	19,185,776	19,185,776	19,185,776
2.	Extramural Educational Support (\$ millions per FY)	2,457,307	2,457,307	2,457,307	2,457,307	2,457,307	2,457,307
3.	# Clinical Trials Active	152	152	152	152	152	152
4.	# Graduate Degrees Attained	20	20	20	20	20	20
5.	# Peer-reviewed publications	260	260	260	260	260	260
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	# Cancer Center Members (as defined by NCI-designation)	70	68	68	68	68	68	68
2.	# Collaborating Members	25	27	27	27	27	27	27
3.	# Clinical Members (Physicians at clinical sites involved in clinical	82	84	84	84	84	84	84
4.	# Graduate and professional trainees	55	67	67	67	67	67	67
5.	# Undergraduate trainees	18	18	18	18	18	18	18
6.	# Postdoc Trainees	22	19	19	19	19	19	19
7.	# Employees	265	275	275	275	275	275	275
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Cancer Center)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2167.5, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. # Total publication	285	285	285	285	285	285
2. # Clinical trials accruals	821	821	821	821	821	821
3. # Peer-reviewed grants funded	105	105	105	105	105	105
4. # Students in educational programs	85	85	85	85	85	85
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Cancer Center)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	629,651	645,392	661,528	678,065	695,018	712,393
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>629,651</b>	<b>645,392</b>	<b>661,528</b>	<b>678,065</b>	<b>695,018</b>	<b>712,393</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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

**Variances:**

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

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	334	27,377	74,496	121,652	168,494	224,746	270,765
Revenues	15	637	1,101	782	511	0	0
Expenditures	366	429	315	309	481	350	350
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	27,394	46,910	46,369	46,369	56,223	46,369	46,369
Ending Cash Balance	27,377	74,496	121,652	168,494	224,746	270,765	316,784
Encumbrances							
Unencumbered Cash Balance	27,377	74,496	121,652	168,494	224,746	270,765	316,784

**Additional Information:**

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



**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (IFA - PANSTARRS 2)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

These accounts serve as Bond Fund Operating and Repair & Replacement Reserve for the IFA Pan-STARRS 2 revenue bond (Series 2020D and 2020E). Repair and Replacement Reserve transfers are required per UH Executive Policy 2.212.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Amount invested in maintenance of facilities	214,513.00	260,532.00	306,551.00	352,570.00	398,589.00	398,589.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (IFA - PANSTARRS 2)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (IFA - PANSTARRS 2)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	350	350	350	350	350	350
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Revenue and expenditures reflect annual rating agency fees and audit costs

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	34	(0)	0	(0)	43,086	111,184	179,092
Revenues	80	149	78	87	190	80	80
Expenditures	394	394	413	408	396	476	476
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	280	246	334	43,408	68,304	68,304	68,304
Ending Cash Balance	(0)	0	(0)	43,086	111,184	179,092	247,000
Encumbrances					0		
Unencumbered Cash Balance	(0)	0	(0)	43,086	111,184	179,092	247,000

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Law - Exp/Mod Oper)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

To keep the Clinical Building in good operating and physical condition.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Amount invested in maintenance of facilities.	68,304	68,304	68,304	68,304	68,304	68,304
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of employees.	5	5	7	7	12	12	12
2.	Number of office spaces.	14	14	14	14	14	14	14
3.	Square footage of classroom and office space.	2,194	2,194	2,194	2,194	2,194	2,194	2,194
4.	Square footage of non-assignable space.	1,270	1,270	1,270	1,270	1,270	1,270	1,270
5.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of work orders submitted.	10	10	15	15	20	20
2.	Number of major repair and maintenance projects.	0	0	0	1	1	1
3.	Occupancy	35%	50%	50%	85%	85%	85%
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Law - Exp/Mod Oper)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	476	476	476	476	476	476
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>476</b>	<b>476</b>	<b>476</b>	<b>476</b>	<b>476</b>	<b>476</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	3	3	3	3	3	3	3
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	3	3	3	3	3	3	3
Encumbrances							
Unencumbered Cash Balance	3	3	3	3	3	3	3

Additional Information:

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (Regional Biolab)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

Administrative operating fund

**Fund Measures of Effectiveness**

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							

**Program Size Indicators**

		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A							
2.								
3.								
4.								
5.								

**Fund Activities Encompassed**

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (Regional Biolab)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: \_\_\_S-306-F\_\_\_\_\_

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	0	0	0	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

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

Contact Name: 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.

**Variances:**

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

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2	(0)	0	1	3	(3,446)	(6,894)
Revenues	16	912	1,044	481	205	205	205
Expenditures	2,658	4,352	1,886	1,646	3,653	3,653	3,653
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	2,639	3,441	843	1,167	0	0	0
Ending Cash Balance	(0)	0	1	3	(3,446)	(6,894)	(10,342)
Encumbrances							
Unencumbered Cash Balance	(0)	0	1	3	(3,446)	(6,894)	(10,342)

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (VCRGE)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

Administrative operating fund

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A							
2.								
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Repo  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (VCRGE)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>
A. Personal Services	0	0	0
B. Other Current Expenses	3,653	3,653	3,653
C. Equipment	0	0	0
M. Motor Vehicles	0	0	0
L. Leases	0	0	0
<b>TOTAL</b>	<b>3,653</b>	<b>3,653</b>	<b>3,653</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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 elimination of Governor's allocation of reserve funds.

Debt Service transfers reduced in FY21 due to restructuring of debt, offsetting cigarette tax revenue reduction.

FY22 Revenue decrease due to reduced cig tax deposit from State of Hawaii. Expenditures decreased due to other funds utilized to offset revenue decrease.

FY23 Expenditures expected to increase due to key faculty hires and collective bargaining increase across all employees.

Net transfers reflect debt service transfers out entirely.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	26,000,000	26,000,000	26,000,000	26,000,000			
Beginning Cash Balance	20,086,765	19,787,472	19,048,684	20,690,732	21,178,839	20,247,698	17,685,762
Revenues	13,919,479	13,408,486	12,900,280	12,120,809	10,761,608	10,116,651	9,707,456
Expenditures	6,349,930	6,284,289	3,401,607	5,406,467	4,774,390	5,761,454	6,180,643
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Debt service (2265392)	(7,868,843)	(7,862,984)	(7,856,625)	(6,226,235)			
Repair reserve (2265392)							
<b>Net Total Transfers</b>	<b>(7,868,843)</b>	<b>(7,862,984)</b>	<b>(7,856,625)</b>	<b>(6,226,235)</b>	<b>(6,918,359)</b>	<b>(6,917,133)</b>	<b>(6,912,633)</b>
Ending Cash Balance	19,787,472	19,048,684	20,690,732	21,178,839	20,247,698	17,685,762	14,299,942
Encumbrances	412,063	246,499	256,525	226,859	539,435		
Unencumbered Cash Balance	19,375,409	18,802,186	20,434,207	20,951,980	19,708,263	17,685,762	14,299,942

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Hawaii Cancer Research SF  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2168, HRS

**Statement of Objectives**

To reduce the burden of cancer through research, education, patient care and community outreach with an emphasis on the unique ethnic, cultural and environmental characteristics of Hawai'i and the Pacific.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Extramural Research Fund Support (\$ millions per FY)	19,185,776	19,185,776	19,185,776	19,185,776	19,185,776	19,185,776
2.	Extramural Educational Support (\$ millions per FY)	2,457,307	2,457,307	2,457,307	2,457,307	2,457,307	2,457,307
3.	# Clinical Trials Active	152	152	152	152	152	152
4.	# Graduate Degrees Attained	20	20	20	20	20	20
5.	# Peer-reviewed publications	260	260	260	260	260	260
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Hawaii Cancer Research SF  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2168, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. # Total publication	285	285	285	285	285	285
2. # Clinical trials accruals	821	821	821	821	821	821
3. # Peer-reviewed grants funded	105	105	105	105	105	105
4. # Students in educational programs	85	85	85	85	85	85
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: Hawaii Cancer Research SF  
 Legal Authority: 304A-2168, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	3,806,118	3,996,424	4,196,246	4,196,246	4,196,246	4,196,246
B. Other Current Expenses	1,955,336	2,184,219	2,238,825	2,294,795	2,352,166	2,410,970
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>5,761,454</b>	<b>6,180,643</b>	<b>6,435,071</b>	<b>6,491,041</b>	<b>6,548,412</b>	<b>6,607,216</b>



**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
Energy Systems Development SF (OPF -  
 Name of Fund: Sustainability Initiative)  
 Legal Authority 304A-2169.1, HRS

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

**Intended Purpose:**

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

**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 reflect one energy efficient project scheduled.

FY22 revenue decreased, in FY21 revenues including energy rebates for large projects such as Freezer Replacement \$70K, Hawaii Hall \$31.5K, and Hamilton Library Addition \$49.3K. In FY22, \$28,550 in lighting rebates collected.

FY22 expense increased due to the project for retrofit/upgrade of pole fixtures with LED in FY22

FY23 revenue increased due to anticipated energy rebates to be received.

FY23 expense increased due to an anticipated project for additional light poles and recollection of light poles.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	14,588	46,292	46,928	70,418	302,095	328,416	390,965
Revenues	31,704	636	23,490	231,677	29,447	102,549	101,000
Expenditures	0	0	0	0	3,125	40,000	40,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	46,292	46,928	70,418	302,095	328,416	390,965	451,965
<b>Encumbrances</b>							
Unencumbered Cash Balance	46,292	46,928	70,418	302,095	328,416	390,965	451,965

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Energy Systems Development SF (OPF - Sustainability Initiative)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2169.1, HRS

**Statement of Objectives**

To track, harness and reinvest cost savings from green projects.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Savings from RIM Project(kwh)	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00
2.							
3.							
4.							
5.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	# of buildings on campus	519	535	535	535	535	535	535
2.	Total Campus Energy usage (kwh)	103,961,729	106,337,361	106,337,361	106,337,361	106,337,361	106,337,361	106,337,361
3.	Campus Square footage	9,700,479	9,687,162	9,687,162	9,687,162	9,687,162	9,687,162	9,687,162
4.								
5.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	# of projects applied for rebates	10.00	10.00	10.00	10.00	10.00	10.00
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: Energy Systems Development SF (OPF - Sustainability Initiative)  
 Legal Authority: 304A-2169.1, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	40,000	40,000	40,000	40,000	40,000	40,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variations:**

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 FY22. The variance in revenue (Net Total Transfers) in the prior year 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.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Beginning Cash Balance	4,916,949	6,368,415	8,399,840	9,660,083	11,439,923	12,658,993	12,588,993
Revenues	39,428	102,827	113,375	60,376	32,878	30,000	30,000
Expenditures	1,165,740	736,783	1,427,694	461,466	868,019	2,200,000	2,200,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	2,577,779	2,665,380	2,574,563	2,180,929	2,054,211	2,100,000	2,100,000
Ending Cash Balance	6,368,415	8,399,840	9,660,083	11,439,923	12,658,993	12,588,993	12,518,993
Encumbrances	15,000	62,105	10,350	0	2,500		
Unencumbered Cash Balance	6,353,415	8,337,735	9,649,733	11,439,923	12,656,493	12,588,993	12,518,993

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Energy Systems Development SF (SOEST - HNEI)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2169.1, HRS

**Statement of Objectives**

The Energy Systems Development Special Fund supports a broad range of research areas, including: Analysis of Grid Operations with High Solar Penetration, Regulatory and Policy Support, Alternative Fuels and Energy Production, and Energy Efficiency and Transportation. Over twenty specific projects in these areas were included in HNEI's Triannual ESDSF Review Report that was submitted to the legislature and to an external review committee in December 2020.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Matching funds obtained (in \$)	\$10m	\$10m	\$10m	\$10m	\$10m	\$10m
2.	Projects awarded	15-20	15-20	15-20	15-20	15-20	15-20
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Energy Systems Development SF (SOEST - HNEI)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2169.1, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Proposals submitted for matching funds	15-20	15-20	15-20	15-20	15-20	15-20
2. Total amount of funds encumbered and expended (\$ millions)	2.20	2.20	2.20	2.20	2.20	2.20
3. Number of projects completed	varies	varies	varies	varies	varies	varies
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: Energy Systems Development SF (SOEST - HNEI)  
 Legal Authority: 304A-2169.1, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	500,000	500,000	500,000	500,000	500,000	500,000
B. Other Current Expenses	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>2,200,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

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

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

**Intended Purpose:**

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

**Source of Revenues:**

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

**Current Program Activities/Allowable Expenses:**

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

**Variances:**

FY 19: Decrease in revenues due to timing of project assessments. Increase in expenditures due to increased CIP projects.  
 FY 20: Increase in revenues CIP assessments made on CIP projects. Decrease in expenditures due to restrictions on travel.  
 FY 21: Decrease in revenues due to timing of project assessments. Increase in expenditures due to additional software purchased.  
 FY22 Increase in revenue was due to \$76.5 in assessment collected.  
 FY22 Increase in expenditures is due to \$18K for training costs.  
 FY23 Decrease in revenue is due to the projections being based on the average revenue for the last 3 years.  
 FY24 Increase in projected expenditures is for the upgrade of computers & AutoCAD.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		24,596	28,711	82,871	75,735	132,629	160,629
Revenues	32,250	18,806	58,634	465	76,780	45,000	45,000
Expenditures	7,654	14,691	4,473	7,601	19,886	17,000	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	24,596	28,711	82,871	75,735	132,629	160,629	180,629
Encumbrances							
Unencumbered Cash Balance	24,596	28,711	82,871	75,735	132,629	160,629	180,629

**Additional Information:**

Covenants							
Amount from Bond Proceeds							



**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH CIP Project Assessment SF (OPF - Other Special CIP Assessment Special Fund)  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2172, HRS

**Statement of Objectives**

To finance operating cost to assist with proper development of a CIP project. This includes researching new building system technologies, proper tools to monitor design and construction work, training for proper operation of building systems and any other related objective to assure a successful CIP funded project.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of RIM / CRDM projects completed or closed	212.00	212.00	212.00	212.00	212.00	212.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Campus Gross Square Footage	9,700,479	9,687,162	9,687,162	9,687,162	9,687,162	9,687,162	9,687,162
2.	Campus Deferred Maintenance Backlog (\$000)	664,276	678,735	678,735	678,735	678,735	678,735	678,735
3.	Campus Current Replacement Value (\$000)	5,742,508	5,984,266	5,984,266	5,984,266	5,984,266	5,984,266	5,984,266
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH CIP Project Assessment SF (OPF - Other Special CIP Assessment Special Fund)

Apprn. Acct. Number: S-306-F

Fund Type (MOF): B

Legal Authority: 304A-2172, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Amount of CIP/RIM Administered (\$ millions)	43.0	50.0	50.0	50.0	50.0	50.0
2. Number of projects being design/planned under the supervision of COPF	81	81	81	81	81	81
3. Number of projects under construction being observed by COPF	118	118	118	118	118	118
4. Amount of design & construction contracts executed (\$ millions)	34.1	34.1	34.1	34.1	34.1	34.1
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH CIP Project Assessment SF (OPF - Other Special CIP Assessment Special Fund)  
 Legal Authority: 304A-2172, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	17,000	25,000	25,000	25,000	25,000	25,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>17,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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 decreased due to UHMCC operating at lower enrollment. Guidance from the Hawaii Department of Human Services remained the same; UHMCC must operate under 6/9/20 guidance even though there have been updates from CDC, City & County of Honolulu, State of Hawaii and the University. These guidelines encourage physical distancing, especially at nap time & limited close contact activities which prohibit UHMCC from being fully enrolled, thus directly limiting the number of children that we are able to enroll during any specific semester. DOE dramatically reduced the number of children we were allowed to have on site.

The reduction of our overall expenditures was due to UHMCC receiving a tuition allocation from VPSS to help cover the projected deficit as a result of a full year of COVID restrictions.

FY 2022 - Revenue increase is related to the combination of approximately 76 additional children and an approved 5% rate increase. The demand for childcare changed as individuals returned back to campus (a larger amount where from faculty/staff individuals who are typically step 4-5 paying a higher fee than student/parents), in addition our two Satellite campuses that are located on DOE sites relaxed the restrictions on the number of children we could enroll on their site. The reduction of our overall expenditures was due our payroll being significantly lower from the transfer of approximately \$500,000 payroll cost to our tuition account to use the unbudgeted tuition allocation from VPSS.

FY 2023 - The increase in estimated revenue is based on the approved 5% rate increase and returning back to full enrollment (additional 40-50 children). Estimated expenditure increased due to reverting \$500,000 payroll amount back to UHMCC special fund and including the appropriate CB agreement increases. Increased various expenditures (food cost, supplies, excursions, etc.) in correlation with the estimated enrollment increase.

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,500,000	1,500,000	1,500,000	1,500,000			
Beginning Cash Balance	390,920	0	0	0	42,682	0	0
Revenues	1,110,170	1,202,908	944,385	770,042	1,090,686	1,200,000	1,300,000
Expenditures	1,098,518	1,208,096	1,311,049	765,881	529,603	1,133,500	1,236,760
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers							
Ending Cash Balance							
Encumbrances							
<b>Additional Information:</b>							
Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Child Care Programs SF  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2173, HRS

**Statement of Objectives**

UHMCC provides child care to UHM students, faculty, and staff with young children, 75% of our child care slots are prioritized for UHM students to improve graduation rates for an at-risk population.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of student parents assisted	75	99	99	114	114	114
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Undergraduate headcount enrollment	12,974	13,056	13,157	13,228	13,306	13,306	13,306
2.	Graduate headcount enrollment	4,901	4,908	4,914	4,922	4,929	4,934	4,934
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Child Care Programs SF  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2173, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Family support workshops	12	14	14	14	14	14
2. Number of children enrolled	132	132	132	132	132	132
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: Child Care Programs SF  
 Legal Authority: 304A-2173, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	985,000	1,083,000	1,134,000	1,134,000	1,134,000	1,134,000
B. Other Current Expenses	148,500	153,760	159,030	163,300	166,570	170,840
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,133,500</b>	<b>1,236,760</b>	<b>1,293,030</b>	<b>1,297,300</b>	<b>1,300,570</b>	<b>1,304,840</b>



**Report on Non-General Fund Information**  
for Submittal to the 2023 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, Ching Complex 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 2021 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. FY 2023-2024 revenues assume that the department receives \$7.2M in general funds from the legislature for student-athlete support.

**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 2021 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.

FY 2023-2024 expenses assume that the department receives \$7.2M in general funds from the legislature for student-athlete support.

**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 to 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

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

and NCAA distributions. FY 21 revenues decreased due to COVID causing the cancellation of the women's volleyball season, cancellation of many games and not allowing fans at any sporting events in FY 21. This resulted in no ticket sales, concessions, AKA donations, and lower game guarantees, corporate partnerships, tv and radio rights revenues, etc. Expenditures also decreased in FY 21 due to the cancellation of many games, decreasing team travel costs, game guarantees, game expenses, etc. We expect to get \$6,000,000 in FY 2022 for FY 2021 lost revenue due to COVID. FY 2022 revenues increased as fans were allowed to attend most games (with the exception of 4 football and most of the women's volleyball season) and teams played mostly full schedules. FY 2022 expenses increased due to teams playing mostly full schedules and incurring all expenses relating to the games. FY 2023 revenues are expected to increase as we expect to have full attendance at all sporting events, facility rentals and sport camps. FY 2023 expenses are expected to increase as teams are playing full schedules and back to normal travel squad sizes and all sports having full scholarships restored (no opt out option for Covid).

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	(22,113,783)	(25,021,483)	(27,202,498)	(30,439,960)	(39,363,995)	(27,775,513)	(23,160,295)
Revenues	20,695,758	22,707,780	19,557,589	6,291,150	14,922,202	22,213,665	23,117,630
Expenditures	24,463,951	25,909,454	23,617,652	17,199,498	21,779,280	25,444,638	27,161,711
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
7199592	Covid loss revenue - 2300526				6,000,000	5,100,000	
7251427	106 EM Transfer of Funds for Athletics - 2301147				1,000,000	1,000,000	1,000,000
7207163	082-Transfer Funds for Athletics Schol - 2304356				1,000,000	1,000,000	1,000,000
7207179	039-Transfer Funds for Athletics Schol - 2304356				500,000	500,000	500,000
7976771	ARPA V-FUNDS - ATHLETICS				3,240,000		
7416751	Coke Sponsorship - Ching Field - 2289372				187,000	187,000	187,000
7849650	Ching Repair & Replacement Reserve - 2289372				59,190	59,190	59,190
Close out of historical accounts					6,459,371		
Net Total Transfers	860,492	1,020,659	822,601	1,984,312	18,445,561	7,846,190	2,746,190
Ending Cash Balance	(25,021,483)	(27,202,498)	(30,439,960)	(39,363,995)	(27,775,513)	(23,160,295)	(24,458,186)
Encumbrances	1,090,919	431,249	452,092	415,391	1,433,146		
Unencumbered Cash Balance	(26,112,402)	(27,633,748)	(30,892,052)	(39,779,386)	(29,208,659)	(23,160,295)	(24,458,186)

Additional Information:

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Intercollegiate Athletics SF  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2176, HRS

**Statement of Objectives**

The objective of the Intercollegiate Athletics SF is to support the intercollegiate athletics program at the University of Hawaii at Manoa which represents the State at the highest collegiate athletics competitive level (i.e., NCAA Division I, Football Bowl Subdivision).

<b>Fund Measures of Effectiveness</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1.	Number of Student Athletes	430	430	430	430	430	430
2.	NCAA Academic Awards	106	106	106	106	106	106
3.	NCAA Athletic Awards	22	22	22	22	22	22
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2.	Undergraduate headcount enrollment	12,974	13,056	13,157	13,228	13,306	13,306	13,306
3.	Graduate headcount enrollment	4,901	4,908	4,914	4,922	4,929	4,934	4,934
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Intercollegiate Athletics SF  
 Apprn. Acct. Number: S-306-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2176, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of athletic competitions sponsored on O'ahu/Neighbor Island	200	200	200	200	200	200
2. Number of athletic competitions participated in the mainland	200	200	200	200	200	200
3. Season Ticket Sales (\$)	2,140,293	2,677,134	2,710,425	2,744,381	2,779,017	2,814,345
4. General Ticket Sales (\$)	1,368,384	1,711,610	1,732,894	1,754,605	1,776,749	1,799,336
5. Corporate Sponsorships (\$)	2,500,000	2,600,000	2,700,000	2,800,000	2,900,000	2,900,000
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: Intercollegiate Athletics SF  
 Legal Authority: 304A-2176, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-306-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	13,017,241	14,369,958	14,866,920	15,131,374	15,411,769	15,709,011
B. Other Current Expenses	12,427,397	12,791,753	14,050,425	13,735,401	14,206,713	14,728,865
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>25,444,638</b>	<b>27,161,711</b>	<b>28,917,345</b>	<b>28,866,775</b>	<b>29,618,482</b>	<b>30,437,876</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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

**Variations:**

Funds returned to state due to lapsing of the original appropriation in FY2022.

NOTE: Balances transferred back to State in July 2021 (FY22).

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	87,660	87,660	87,660	87,660	87,660	(0)	(0)
Revenues					(87,660)		
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	(0)	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	87,660	87,660	87,660	87,660	(0)	(0)	(0)

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Less students accepted the loan from the previous year.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	625,000	625,000	625,000	625,000			
Beginning Cash Balance	1,259,421	1,015,403	1,011,576	1,122,605	1,235,699	1,477,393	1,477,393
Revenues	623,188	653,285	736,092	666,818	627,085	627,085	627,085
Expenditures	867,205	657,113	625,064	553,724	385,391	627,085	627,085
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,015,403	1,011,576	1,122,605	1,235,699	1,477,393	1,477,393	1,477,393
Encumbrances							
Unencumbered Cash Balance	1,015,403	1,011,576	1,122,605	1,235,699	1,477,393	1,477,393	1,477,393

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: State Higher Education Loan Fund  
 Apprn. Acct. Number: S-350-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2160, HRS

**Statement of Objectives**

Loan funds offered to enrolled Hawai'i resident students to assist in paying for their higher education costs

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total amount of loans awarded	230	230	230	230	230	230
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Undergraduate headcount enrollment (Hawai'i resident)	8,572	8,192	8,500	8,500	8,500	8,500	8,500
2.	Graduate headcount enrollment (Hawai'i resident)	2,882	2,735	2,880	2,880	2,880	2,880	2,880
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of Hawai'i resident students enrolled who apply for federal aid	6,750	7,000	7,250	7,250	7,250	7,250
2.							
3.							
4.							
5.							



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: State Higher Education Loan Fund  
 Legal Authority: 304A-2160, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-350-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	627,085	627,085	627,085	627,085	627,085	627,085
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>627,085</b>	<b>627,085</b>	<b>627,085</b>	<b>627,085</b>	<b>627,085</b>	<b>627,085</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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

**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

Revenues for FY23-24 are expected to be in line with FY22. Increased FY22 expenditures were high due to payments to an outside consultant for revenues received in FY21.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	36,718	18,167	(269,395)	(343,198)	40,440	(183,206)	(135,206)
Revenues	408,314	788,370	919,244	1,190,165	1,028,314	1,020,000	1,050,000
Expenditures	479,346	1,075,932	993,047	806,526	1,251,960	972,000	1,012,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	52,482	0	0	0	0	0	0
Ending Cash Balance	18,167	(269,395)	(343,198)	40,440	(183,206)	(135,206)	(97,206)
Encumbrances	1,364	150,699	23,455	220,394	1,483		
Unencumbered Cash Balance	16,803	(420,094)	(366,653)	(179,954)	(184,688)	(135,206)	(97,206)

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (Architecture - HIDESIGN Community Design Center)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

UHCDC provides a collaborative platform that gathers faculty, staff, and students across disciplines to work on built environment projects for the state, city, county, and non-profit organizations. The program offers applied learning and workforce training opportunities for students; fosters collaboration between faculty members, and provides public and non-profit partners with essential outreach, research, planning, and design services. Public facing objectives include: meaningful public sector partnership, increased civic engagement and community-informed visioning, policy-making, and CIP budget requests.

<b>Fund Measures of Effectiveness</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Students served through employment	25	25	25	25	25	25
2. Students served through UHCDC related coursework	200	200	200	200	200	200
3. Number of projects demonstrating financial viability	15	15	15	15	15	15
4. Number of community partnerships (primarily state agencies)	8	8	8	8	8	8
5. Number of people reached through outreach events	200-400 Directly/15,000 via outreach mailers	200-400 Directly/15,000 via outreach mailers	200-400 Directly/15,000 via outreach mailers	200-400 Directly/15,000 via outreach mailers	200-400 Directly/15,000 via outreach mailers	200-400 Directly/15,000 via outreach mailers
6. Revenue generated through commercial enterprise projects	\$1,020,000	\$1,050,000	1,080,000	1,080,000	\$1,080,000	\$1,080,000

<b>Program Size Indicators</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2.							
3.							
4.							
5.							
6.							

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of commercial enterprise projects	18	18	18	18	18	18
2. Number of outreach events (symposia, competitions, exhibitions)	2	2	2	2	2	2
3.						
4.						
5.						
6.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Commercial Enterprises RF (Architecture - HIDE SIGN Community Design Center)  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	842,000	877,000	915,000	915,000	915,000	915,000
B. Other Current Expenses	130,000	135,000	140,000	140,000	140,000	140,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>972,000</b>	<b>1,012,000</b>	<b>1,055,000</b>	<b>1,055,000</b>	<b>1,055,000</b>	<b>1,055,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

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

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

**Intended Purpose:**

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

For the H Zone stores and online operations. The H Zone stores opened on July 1, 2014 under the Mānoa Athletics Department. An agreement was made effective July 1, 2017, to return operations of the H-Zone stores to the Manoa Bookstore. The Ward store was closed in May 2017.

**Source of Revenues:**

Revenues are from the sales of merchandise (Hawai'i Athletics apparel and accessories). Beginning in 2018, revenues are from profit sharing via the agreement with the Manoa Bookstore. Beginning in 2022, Manoa Athletics took over the collegiate licensing program from the UH System, after Debbie

**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.

**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.

Decrease in revenues in 2021 due to COVID and no spectators/fans being allowed to attend athletic contests and therefore having no sales at the athletic events.

In 2021, revenues were transferred from the Bookstore to the Athletics Department via a transfer verse a credit to revenue as was done in past years.

In 2022, revenue increased due to the collegiate licensing program being transferred to Manoa Athletics from the UH System from January 2022. Revenue is expected to increase in 2023 due to the licensing revenue being received for royalties.

In 2022, expenses increased due to the collegiate licensing program being transferred to Manoa Athletics from the UH System from January 2022 and expenses being incurred to run the licensing program. Expenses are expected to increase in 2023 due to the licensing expenses being incurred for 12 months instead of 6 months in 2022.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(88,106)	(1,860)	126,779	270,481	289,379	597,603	722,603
Revenues	102,116	128,924	143,878	1,585	174,204	425,000	450,000
Expenditures	15,870	285	176	104	69,345	200,000	200,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	17,418	203,365	(100,000)	(125,000)
Ending Cash Balance	(1,860)	126,779	270,481	289,379	597,603	722,603	847,603
Encumbrances	1,142						
Unencumbered Cash Balance	(3,001)	126,779	270,481	289,379	597,603	722,603	847,603

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (Athletics)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

The objective of the UH Commercial Enterprises RF (Athletics) is to raise funds to support the operations of the Manoa Intercollegiate Athletics Department through sales of merchandise through the H Zone stores and online operations.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Net revenue produced by H Zone operations and shared with the Athletics	125,000	125,000	125,000	125,000	125,000	125,000
2.	Net revenue produced by the Licensing program for the University	200,000	225,000	250,000	275,000	300,000	325,000
3.							
4.							
5.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total number of tickets sold to Athletics Events (*optimistic	249,866	304,394	324,350	331,381	338,622	346,081	346,081
2.								
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of competitions the H Zone store is able to sell merchandise at. COVID	75	75	75	75	75	75
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Commercial Enterprises RF (Athletics)  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	140,000	140,000	140,000	140,000	140,000	140,000
B. Other Current Expenses	60,000	60,000	60,000	60,000	60,000	60,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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 (CES dissolved in FY21) on behalf of its sponsors and H-Zone stores.

**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.

**Variances:**

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

FY20 revenue decline is a direct correlation to the various restrictions brought on by the COVID-19 pandemic. In-person retail activity in the apparel & spirit item categories were highly impacted with the loss of the tourist customer base.

FY21 declines are also attributed to the pandemic as there are fewer sporting events with fan attendance & less in-person sales transactions due to the shutdown of UH campuses to the general public. 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.

Increase in revenues from FY21 to FY22 due to return of athletics sports events to campus with limited capacity and addition of football sales from TC Ching field.

Increase in expenditures from FY21 to FY22 due to additional inventory needed to supply for return of athletics events.

Projected increase in revenues from FY22 to FY23 based on assumption of return to full capacity at all athletic events

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	6,000,000	6,000,000	6,000,000	6,000,000			
Beginning Cash Balance	(1,289,180)	(902,099)	(606,769)	(993,884)	(1,440,072)	(1,412,670)	(1,358,195)
Revenues	1,160,805	1,563,987	862,556	(71,734)	275,230	325,250	325,250
Expenditures	773,724	1,268,658	1,249,671	168,429	247,828	270,775	269,119
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(902,099)	(606,769)	(993,884)	(1,234,046)	(1,412,670)	(1,358,195)	(1,302,064)
Encumbrances	5,877	237,568	64,357	(9,278)	(9,667)		
Unencumbered Cash Balance	(907,975)	(844,337)	(1,058,241)	(1,224,768)	(1,403,004)	(1,358,195)	(1,302,064)

**Additional Information:**

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



**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (Auxiliary Services)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

To be a self-sustaining operation that sells and promotes University of Hawaii goods and services to the public.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Net Revenue collected	325,250	325,250	325,250	325,250	325,250	325,250
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of students enrolled	47,461	47,461	47,461	47,461	47,461	47,461	47,461
	(Avg Headcount enrollment calculated using Fall and Spring enrollment)							
2.								
3.								
4.	Number of store locations	3	3	3	3	3	3	3
5.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of customers serviced (# of transactions)	7,500	7,500	7,500	7,500	7,500	7,500
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Commercial Enterprises RF (Auxiliary Services)  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	118,891	118,891	118,891	118,891	118,891	118,891
B. Other Current Expenses	151,884	150,228	150,228	150,228	150,228	150,228
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>270,775</b>	<b>269,119</b>	<b>269,119</b>	<b>269,119</b>	<b>269,119</b>	<b>269,119</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

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

Contact Name: Sandy French  
 Phone: 956-5495

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

**Intended Purpose:**

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

**Source of Revenues:**

Manoa revenue derived from patents and licenses royalties arranged through OTTED

**Current Program Activities/Allowable Expenses:**

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

**Variances:**

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

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	113,385	105,762	106,262	106,825	216,252	196,519	196,519
Revenues	0	1,357	1,240	661	568	600	600
Expenditures	7,623	857	677	857	31,963	600	600
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	116,180	11,662	0	0
Ending Cash Balance	105,762	106,262	106,825	222,810	196,519	196,519	196,519
Encumbrances							
Unencumbered Cash Balance	105,762	106,262	106,825	222,810	196,519	196,519	196,519

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Commercial Enterprises RF (Discoveries and Inventions)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

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.

<b><u>Fund Measures of Effectiveness</u></b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A							
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: Commercial Enterprises RF (Discoveries and Inventions)  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	600	600	600	600	600	600
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

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

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

**Intended Purpose:**

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

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

**Source of Revenues:**

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

**Current Program Activities/Allowable Expenses:**

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

**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 1st year on concession contract. Prolonged Covid shut down caused reduced meal sales resulting in lower commission. Expense is lower as it is for remaining management fee and utility and repair & maintenance. FY 2022-23 estimated expenses are for utility and repair & maintenance.

FY22 Variance on Revenues due to last major food service distribution of income from the prior contract. Variance on Expenditures (R&M) due to delay in project design for remaining University R&M responsibilities.

FY23 Variance on Revenues is due to the last lump sum concession payment occurring in FY24 due to the contract MOD and return to full commission rate.

FY23 and FY24 on Variances in R&M depend on when remaining University food service projects can get completed. After that R&M will belong to the contractor.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000
Beginning Cash Balance		6,667,408	4,678,430	4,095,032	3,411,119	959,502	859,502
Revenues	10,621,570	11,117,162	8,723,207	111,083	(2,446,293)	896,000	4,300,000
Expenditures	10,445,934	10,429,129	9,306,480	1,927,864	5,323	100,000	300,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	6,491,772	(2,677,011)	(125)	1,132,868	0	(896,000)	(4,300,000)
Ending Cash Balance	6,667,408	4,678,430	4,095,032	3,411,119	959,502	859,502	559,502
Encumbrances	160,982	461,960	356,714	80,872	121,040		
Unencumbered Cash Balance	6,506,426	4,216,470	3,738,319	3,330,247	838,462	859,502	559,502

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (Division Food Service)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

To provide innovative dining services to satisfy the nutritional needs of the University of University of Hawai'i at Mānoa community.

<b>Fund Measures of Effectiveness</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of Student Housing and Commuter Meal Plans sold for Fall & Spring.	400	100	100	100	100	100
2. Percentage increase sales at the program's retail locations.	2%	2%	3%	3%	3%	3%
3. Maintain an overall customer satisfaction rate at 80% or higher.	82%	82%	84%	84%	85%	85%
4. Number of retail dining locations.	9	9	9	9	9	9
5. Number of Customer Satisfaction Survey respondents and focus	1,500	1,700	1,800	1,900	2,000	2,000
6.						

<b>Program Size Indicators</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Undergraduate headcount enrollment	12,974	13,056	13,157	13,228	13,306	13,306	13,306
2. Graduate headcount enrollment	4,901	4,908	4,914	4,922	4,929	4,934	4,934
3.							
4.							
5.							
6.							

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of programmed marketing events to increase meal plan participation.	4	4	4	4	4	4
2. New or renovated retail dining location work completed.	1	1	1	1	2	2
3. Annual surveys and focus groups conducted to receive customer input and feedback.	2	2	2	2	2	2
4.						
5.						
6.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Commercial Enterprises RF (Division Food Service)  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	100,000	300,000	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>100,000</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

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

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

**Intended Purpose:**

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

The One Card Program was a UHM Campus Center Board funded initiative to develop, implement, and manage One Card technology services that help improve the campus life experience at UHM and the entire University of Hawaii System.

**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.

**Variations:**

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).

FY 2021 lower revenue due to prolonged Covid shut down with lower expenditure in accounts payable (less users loading one card points as most classes moved to online).

FY22 This account holds cash value until customers spend it as Campus Cash. Fiscal year variance is in revenues are due to more usage of Campus cash as more locations to use it become available. It is likely that the cash and the management of usage will be transferred to a contractor.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	19,255	29,043	39,965	48,681	51,598	59,542	59,542
Revenues	292	1,048	709	312	178	1,000	1,000
Expenditures	(9,496)	(9,874)	(8,006)	(2,606)	(7,766)	1,000	1,500
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	29,043	39,965	48,681	51,598	59,542	59,542	59,042
Encumbrances							
Unencumbered Cash Balance	29,043	39,965	48,681	51,598	59,542	59,542	59,042

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (OSA - Mānoa One Card)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

To develop, implement, and manage One Card technology services that help improve the campus life experience at UHM and the entire University of Hawaii System.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of programs that accept and utilize Campus Cash.	7	8	8	9	10	10
2.							
3.							
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Undergraduate headcount enrollment	12,974	13,056	13,157	13,228	13,306	13,306	13,306
2.	Graduate headcount enrollment	4,901	4,908	4,914	4,922	4,929	4,934	4,934
3.	Number of employees (UH Wide)	9,557	9,557	9,557	9,557	9,557	9,557	9,557
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of One Card outreach meetings to other campuses.	2	2	2	2	2	2
2.	Campus Cash promotional marketing events per year.	2	2	2	2	2	2
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Commercial Enterprises RF (OSA - Mānoa One Card)  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,000	1,500	1,500	2,000	2,000	2,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,000</b>	<b>1,500</b>	<b>1,500</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

Variations: Increase in expenses in FY23 of 13.7% due to the estimated CBA increases of 3.75%, APT lump sum bonuses of 1%, inflation of operating

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	2,015,043	1,519,828	1,148,547	1,143,007	1,567,255	1,978,355	1,874,806
Revenues	4,289,259	4,125,559	4,314,901	4,355,552	4,283,345	4,300,000	4,300,000
Expenditures	4,784,474	4,496,839	4,320,441	3,931,303	3,872,246	4,403,549	4,584,635
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,519,828	1,148,547	1,143,007	1,567,255	1,978,355	1,874,806	1,590,171
Encumbrances	1,342,591	633,165	733,866	727,232	827,107	849,439	870,675
Unencumbered Cash Balance	177,237	515,382	409,141	840,023	1,151,248	1,025,367	719,496

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (UH Press)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

University of Hawai'i Press advances knowledge by publishing and disseminating scholarship of enduring academic merit and cultural value, extending the mission of the University of Hawai'i at Mānoa to the diverse communities on our islands and throughout the world.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of print books disseminated	150,000	145,500	141,135	136,901	132,794	128,810
2.	Number of print journals disseminated	6,500	6,500	6,500	6,500	6,500	6,500
3.	Total downloads of UH Press Open Access editions from ScholarSpace	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total number of active books (works) available	3,603	3,713	3,823	3,933	4,043	4,153	4,263
2.	Total number of active journals (issues) available	1,919	1,970	2,021	2,072	2,123	2,174	2,174
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of new books (works) added	110	110	110	110	110	110
2.	Number of new journals (issues) added	51	51	51	51	51	51
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Commercial Enterprises RF (UH Press)  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	2,238,840	2,365,809	2,387,584	2,387,584	2,387,584	2,387,584
B. Other Current Expenses	2,164,709	2,218,826	2,274,297	2,331,154	2,389,434	2,449,169
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>4,403,549</b>	<b>4,584,635</b>	<b>4,661,881</b>	<b>4,718,738</b>	<b>4,777,018</b>	<b>4,836,753</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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,

**Variances:**

FY20-21 Manoa Conference Center discontinued operations and therefore transferred the remaining balance of revenues held into the revolving account.

FY21-22 A large portion of registration fees were received after FY22. More supplies and materials support for ALI fellows were included increasing expenditures.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	3,495	13,445	11,219	13,419
Revenues			3,495	11,750	2,700	7,200	7,200
Expenditures			0	1,800	4,926	5,000	5,125
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	3,495	13,445	11,219	13,419	15,494
Encumbrances							
Unencumbered Cash Balance	0	0	3,495	13,445	11,219	13,419	15,494

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (VCAA)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

To increase faculty's knowledge and skills in learning outcomes assessment. To support continuous improvement of the center and the center's capacity in supporting faculty doing assessment work.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of Assessment Leadership Fellows supported	3	4	4	4	4	4
2.	Number of training events attended	4	4	4	4	4	4
3.	Number of supplies/technologies related to knowledge/skills used	20	20	20	20	20	20
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of faculty directly benefited from the activities	16	10	10	10	10	10	10
2.	Undergraduate headcount enrollment	14,175	14,220	14,290	14,354	14,417	14,480	14,480
3.	Graduate headcount enrollment	4,987	4,994	4,999	5,006	5,012	5,018	5,018
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Support Assessment Leadership Fellows	5	5	5	5	5	5
2.	Attend assessment training events	4	4	4	4	4	4
3.							
4.							
5.							



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Commercial Enterprises RF (VCAA)  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	5,000	5,125	5,253	5,384	5,519	5,657
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>5,000</b>	<b>5,125</b>	<b>5,253</b>	<b>5,384</b>	<b>5,519</b>	<b>5,657</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variations:**

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.

Expenditures are expected to increase toward pre-pandemic levels of operation.

**Transfers:**

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

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	33,317,341	33,317,341	33,317,341	33,317,341	33,317,341	33,317,341	33,317,341
Beginning Cash Balance	23,288,067	24,564,834	16,758,229	18,535,416	19,705,303	24,630,473	27,052,810
Revenues	29,904,940	23,655,874	33,156,124	30,960,165	28,785,671	28,984,349	28,984,349
Expenditures	26,790,839	29,662,544	29,513,981	27,961,698	21,967,804	24,816,308	25,703,027
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1,837,335)	(1,799,935)	(1,864,956)	(1,828,580)	(1,892,698)	(1,745,704)	(3,307,567)
Ending Cash Balance	24,564,834	16,758,229	18,535,416	19,705,303	24,630,473	27,052,810	27,026,565
Encumbrances	1,805,293	2,474,672	1,785,601	1,367,282	1,460,013		
Unencumbered Cash Balance	22,759,541	14,283,557	16,749,815	18,338,021	23,170,460	27,052,810	27,026,565

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Research and Training RF  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2253, HRS

**Statement of Objectives**

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.

<b><u>Fund Measures of Effectiveness</u></b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Extramural fund support (\$ millions)	391.29	410.85	431.40	452.97	475.61	475.61
2. Indirect Cost Recovery (\$ millions)	42.22	42.64	43.07	43.50	43.93	44.37
3.						
4.						
5.						

<b><u>Program Size Indicators</u></b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Total State Population (in thousands)	1,464	1,473	1,482	1,491	1,499	1,508	1,518
2.							
3.							
4.							
5.							

<b><u>Fund Activities Encompassed</u></b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of grants submitted	2,183	2,204	2,226	2,249	2,271	2,294
2. Number of Extramural grants funded	1,619	1,635	1,652	1,668	1,685	1,702
3.						
4.						
5.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: Research and Training RF  
 Legal Authority: 304A-2253, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	12,425,063	13,037,873	13,681,296	13,681,296	13,681,296	13,681,296
B. Other Current Expenses	12,391,245	12,665,154	12,938,541	13,218,763	13,505,991	13,800,398
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>24,816,308</b>	<b>25,703,027</b>	<b>26,619,837</b>	<b>26,900,059</b>	<b>27,187,287</b>	<b>27,481,694</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

FY 2021 - Variance primarily due to full FY impact of COVID-19; most students enrolled in all online classes so no health fees assessed, resulting in

FY 2022 - Variance primarily due to increased enrollment & more students on campus, resulting in revenue increase; decreased expenditures due to VPSS absorbing all GF permanent position payroll rather than UHS paying for some of it with Revolving Funds & incurring fringe costs. Net transfers =

FY 2023 - Variance primarily due to UHS paying for part of its GF payroll using Revolving Funds, resulting in increased expenditures as well as projected

FY 2023 & FY 2024 - Expenditures include clinic renovation payments estimated at \$500,000 in FY 2023 and \$1,833,333 in FY 2024.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	7,232,494	7,862,682	8,452,254	8,802,293	9,167,694	10,895,929	11,255,029
Revenues	4,996,484	4,967,444	4,594,325	3,893,697	4,626,697	4,810,000	4,655,000
Expenditures	4,366,296	4,377,872	4,244,285	3,528,295	3,073,014	4,450,900	5,931,233
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	174,551	0	0
Ending Cash Balance	7,862,682	8,452,254	8,802,293	9,167,694	10,895,929	11,255,029	9,978,796
Encumbrances	3,158	228,074	204,847	116,643	143,518		
Unencumbered Cash Balance	7,859,524	8,224,180	8,597,446	9,051,052	10,752,411	11,255,029	9,978,796

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: University Health Center RF  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2255, HRS

**Statement of Objectives**

To achieve and maintain a healthy student and university community body by providing medical services, promoting public health, and delivering health promotion education to UH Mānoa that are easily accessible and available at a reasonable cost.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Maintain student graduation rates through support of student wellness	80%	80%	80%	80%	80%	80%
2.							
3.							
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Patient visits	10120	10626	11160	11160	11160	11160	11160
2.								
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Quality improvement studies conducted	2	2	2	2	2	2
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: University Health Center RF  
 Legal Authority: 304A-2255, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	3,314,900	3,446,000	3,611,800	3,618,100	3,624,600	3,631,300
B. Other Current Expenses	1,136,000	2,485,233	2,501,533	2,518,234	702,000	719,600
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>4,450,900</b>	<b>5,931,233</b>	<b>6,113,333</b>	<b>6,136,334</b>	<b>4,326,600</b>	<b>4,350,900</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Expenditures decreased due to current expenses paid from a different source.

FY22 expenditures increased due to filling of positions.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	425,000	425,000	425,000	425,000	425,000	425,000	425,000
Beginning Cash Balance	280,689	214,534	148,613	88,651	119,348	130,526	95,526
Revenues	321,040	307,351	270,534	265,246	277,104	265,000	265,000
Expenditures	387,195	373,271	330,496	234,549	265,926	300,000	300,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	214,534	148,613	88,651	119,348	130,526	95,526	60,526
Encumbrances	9,350	10,167			24,394		
Unencumbered Cash Balance	205,184	138,446	88,651	119,348	106,132	95,526	60,526

**Additional Information:**

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



**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Transcript and Diploma RF  
 Apprn. Acct. Number: S-350-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2256, HRS

**Statement of Objectives**

The Transcript and Diploma revolving fund (RF) supports costs related to the processing of academic transcript requests and graduation applications.

**Fund Measures of Effectiveness**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of Degrees & Certificates of Achievement Earned (AY)	4,702	4,550	4,575	4,600	4,600	4,600
2. Number of transcripts provided	18,079	18,158	18,237	18,316	18,395	18,474
3. Number of diplomas provided	7,144	7,288	7,432	7,576	7,720	7,864
4.						
5.						

**Program Size Indicators**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Resident Undergrad Degrees & Certs of Achievement Earned 18-24	1,189	1,211	1,222	1,233	1,244	1,255	1,266
2. Resident Undergrad Degrees & Certs of Achievement Earned 18+	2,479	2,427	2,525	2,626	2,731	2,840	2,941
3.							
4.							
5.							

**Fund Activities Encompassed**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of graduation application requests processed	4,714	4,928	5,142	5,356	5,570	5,784
2. Number of transcripts issued	18,079	18,158	18,237	18,316	18,395	18,474
3. Number of diplomas issued	7,144	7,288	7,432	7,576	7,720	7,864
4.						
5.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: Transcript and Diploma RF  
 Legal Authority: 304A-2256, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-350-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	265,000	265,000	265,000	265,000	265,000	265,000
B. Other Current Expenses	35,000	35,000	35,000	35,000	35,000	35,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Student Activities RF (Associated Students of  
the University of Hawaii)  
 Name of Fund: 304A-2257, HRS  
 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 student 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 General Fund for Student Services (through senate acts), ASUH Scholarships, ASUH Graduate Test Prep and Research Awards, ASUH Registered Independent Organization Funding, 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.

**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.

In FY 2021, ASUH requested \$150,000 from the Stadium Endowment fund vs. \$200,000 in FY 2020. For expenditures, lower number and \$ amount of RIO awards processed and approved

FY22 Variance on revenue due to increase amount of Stadium stock draw down. Depend on need.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	436,187	436,187	436,187	436,187	436,187	436,187	436,187
Beginning Cash Balance	37,022	100,563	162,239	118,090	65,755	124,939	155,671
Revenues	449,971	402,059	299,410	251,019	358,159	350,000	350,000
Expenditures	377,280	337,383	343,560	303,353	297,976	319,268	324,367
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(9,150)	(3,000)	0	0	(1,000)	0	0
Ending Cash Balance	100,563	162,239	118,090	65,755	124,939	155,671	181,304
Encumbrances	9,434	7,114	2,533	1,567	8,052		
Unencumbered Cash Balance	91,129	155,125	115,557	64,188	116,887	155,671	181,304

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Associated Students of the University of Hawaii)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

**Statement of Objectives**

The Associated Students of the University of Hawaii (ASUH) is a chartered student organization elected to represent full-time, classified, undergraduates at UHM. ASUH uses the fund to represent, advocate for, and support undergraduate students at UHM and to carry out educational responsibilities, programs, and related activities.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of ASUH Graduate Test Prep and Research Awards Awarded	5	5	5	5	5	5
2.	Number of ASUH Scholarships Awarded	140	140	140	140	140	140
3.	Number of ASUH RIO Funding (Registered Independent Organizations)	50	50	75	75	75	75
4.	Number of ASUH General Fund for Student Services (GFSS) Awarded	25	25	25	25	25	25
5.	Number of Student Leadership Senate Member Opportunities	38	38	38	38	38	38
6.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of UHM Undergraduates Constituents	10,000	10,000	10,000	10,000	10,000	10,000	10,000
2.	Number of UHM RIOs	100	200	200	250	250	300	300
3.								
4.								
5.								
6.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of Graduate Test Prep and Research Awards Applications	5	10	10	20	20	20
2.	Number of Scholarships Applications	195	190	190	170	170	170
3.	Number of RIOs Applications	50	50	75	75	100	100
4.	Number of Programs, Events, Activities, Etc Considered for GFSS	27	27	27	27	27	27
5.	Number of Semester Surveys to Solicit Student Input on Student Issues	3	3	3	3	3	3
6.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University Of Hawaii  
 Name of Fund: UH Student Activities RF (Associated Students of the University of Hawaii)  
 Legal Authority: 304A-2257, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	132,985	138,084	141,947	141,947	141,947	141,947
B. Other Current Expenses	186,283	186,283	186,283	186,283	186,283	186,283
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>319,268</b>	<b>324,367</b>	<b>328,230</b>	<b>328,230</b>	<b>328,230</b>	<b>328,230</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Student Activities RF (Broadcast  
 Name of Fund: Communication 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 Student Media Board (SMB) is the chartered student organization responsible for the funds derived from the Student Broadcast Fee.

The fund's 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 90.1 FM - the campus radio station operating with a FCC license to provide alternative musical, cultural and educational programming, 24 hours per day. UH Productions provides students with technical and management training in video and film production. UH Productions produces video for broadcast over online channels.

Allowable expenses include personnel costs, general operating expenses, repairs and maintenance, advertising, travel, stipends, food and other program-related expenses. Other allowable expense relates to expenses that the SMB may incur to operate as the governing organization.

**Variances:**

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

FY22 expenditure decrease due to low number of stipend and cash award payout.

FY23 revenue to be closer to FY19 pandemic level as UH open back up & enrollment expect to increase. As for expense, FY23 will be similar to FY22 as utilities are very constant. Anticipate more on stipends process and back payment as FY22 is inexpertly low.

FY24 expect collectable student fee to slowly increase as UH open for in person class

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	220,000	220,000	220,000	220,000	220,000	220,000	220,000
Beginning Cash Balance	90,241	101,935	105,179	79,016	39,377	62,822	63,529
Revenues	119,637	116,497	114,287	103,307	110,024	125,000	150,000
Expenditures	107,943	114,502	140,450	142,947	86,579	124,293	123,786
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	1,250	0	0	0	0	0
Ending Cash Balance	101,935	105,179	79,016	39,377	62,822	63,529	89,743
Encumbrances		863					
Unencumbered Cash Balance	101,935	104,316	79,016	39,377	62,822	63,529	89,743

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Broadcast Communication Authority)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

**Statement of Objectives**

Funds derived through the Broadcast Communication Authority student activity fee will allow students to engage, learn and experience how to operate broadcasts media programs. This fund allows the Student Media Board (SMB) as a chartered student organization to govern and operate broadcast facilities for the education and entertainment of the University community and the public, and provide an avenue for the training and education of students involved in broadcast media and

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of students that can participate in the broadcast programs.	17,500	17,500	17,500	17,500	17,500	17,500
2.	Number of students and community DJs that participate in the KTUH program.	50	54	56	56	56	56
3.							
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Undergraduate headcount enrollment	12,974	13,056	13,157	13,228	13,306	13,306	13,306
2.	Graduate headcount enrollment	4,901	4,908	4,914	4,922	4,929	4,934	4,934
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of identified projects and activities that promote collaboration between student media programs.	4	4	4	4	4	4
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Student Activities RF (Broadcast Communication Authority)  
 Legal Authority: 304A-2257, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	49,413	48,906	48,906	48,906	48,906	48,906
B. Other Current Expenses	74,880	74,880	74,880	74,880	74,880	74,880
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>124,293</b>	<b>123,786</b>	<b>123,786</b>	<b>123,786</b>	<b>123,786</b>	<b>123,786</b>



**Report on Non-General Fund Information**  
for Submittal to the 2023 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 Student Media Board (SMB) is responsible for all student publications supported by funds derived from the Student Publication Fee. 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 - student online and print newspaper; and Hawai'i Review - UH Mānoa literary journal; Student Media Board operation.

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

**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.

FY 2021, BOP expenses decrease due to Covid (reduction in office supplies needed; decrease in print media expense).

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	209,471	155,359	211,200	260,305	365,919	493,154	592,542
Revenues	504,515	515,454	452,244	452,472	447,940	450,000	460,000
Expenditures	558,627	459,612	403,140	346,858	320,704	350,612	369,800
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	155,359	211,200	260,305	365,919	493,154	592,542	682,742
Encumbrances	53,393	60,730	99,819	101,217	6,646		
Unencumbered Cash Balance	101,966	150,470	160,486	264,702	486,508	592,542	682,742

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Board of Publications)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

**Statement of Objectives**

Funds derived from the Board of Publications Fee allows the Student Media Board a chartered student organization to govern student publication programs. The objective of these programs is to provide an educational environment where students will learn to deliver the best journalistic and literary services possible through on-the-job training and development in the field of media and organizational leadership.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of students participating in the publication and marketing programs.	40.00	40.00	40.00	40.00	40.00	40.00
2.	Strengthened community partnerships that support student media as indicated by increased community collaborations and interactions.	60.00	70.00	70.00	70.00	70.00	70.00
3.	Sustained investment in technology platforms for the delivery of news and literary stories (e.g. online, mobile application, video streaming and social media) to ensure that the learning environment is relevant.	5,500.00	6,000.00	6,500.00	7,000.00	7,500.00	7,500.00
4.	Increased access of Ka Leo as the main source for student news and information (based on derived analytics on media platforms).	80.00	85.00	90.00	90.00	90.00	90.00
5.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Undergraduate headcount enrollment	12,974	13,056	13,157	13,228	13,306	13,306	13,306
2.	Graduate headcount enrollment	4,901	4,908	4,914	4,922	4,929	4,934	4,934
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of community collaborations and interactions	60	70	70	70	70	70
2.	Number of surveys and polls conducted to obtain feedback from students	2	2	2	2	2	2
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Student Activities RF (Board of Publications)  
 Legal Authority: 304A-2257, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	242,612	261,800	272,600	272,923	272,923	272,923
B. Other Current Expenses	108,000	108,000	108,000	108,000	108,000	108,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>350,612</b>	<b>369,800</b>	<b>380,600</b>	<b>380,923</b>	<b>380,923</b>	<b>380,923</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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 Board's Activities Council (CCB AC) and Campus Center Board's Recreation Sports Council (CCB RSC) presents co-curricular programs, primarily for mandatory fee paying students.

**Source of Revenues:**

Mandatory student fees, interest income

**Current Program Activities/Allowable Expenses:**

The CCB AC and CCB RSC sponsor programs primarily for UHM student mandatory fee payers.

Some programs are open to all University community members.

Programs categories are recreation, education, cultural, personal wellness, and special programming.

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

**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.

FY2021, decreased expenditure due to prolonged covid shutdown reducing student activities such as Aloha Bash, Taste of Manoa, Cram Jam; further cancel of other activities such as Movie night

FY22, Revenue increased with increase of collectable student fees and sales from CCB events such as Taste of Manoa.

FY23, Revenue expected to continue to increase with collectable student fees and sales from programmed CCB events such as Taste of Manoa and Aloha Bash.

As for expense expecting more programming than past several years e.g. Movie Night, Taste of Manoa, etc. and is expecting to have a larger production for Aloha Bash 2023.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,029,000	1,029,000	1,029,000	1,029,000	1,029,000	1,029,000	1,029,000
Beginning Cash Balance	461,245	383,825	340,984	442,390	642,503	913,386	1,167,586
Revenues	495,229	504,078	474,341	434,393	511,454	567,000	600,000
Expenditures	572,648	539,420	372,935	234,280	240,570	312,800	312,800
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	(7,500)	0	0	0	0	0
Ending Cash Balance	383,825	340,984	442,390	642,503	913,386	1,167,586	1,454,786
Encumbrances	1,382	863	3,270	2,040	105		
Unencumbered Cash Balance	382,443	340,121	439,119	640,463	913,281	1,167,586	1,454,786

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Campus Center Board)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

**Statement of Objectives**

The Campus Center Board (CCB) is a chartered student organization which serves as a policy governance board for the Campus Center Complex. The Board establishes the annual operating and programming budgets as well as policy for the Complex including Hemenway Hall, Campus Center, and the Warrior Recreation Center. The CCB primarily offers programming through two programming entities: The CCB Activities Council and the CCB Recreation Sports Council. The impact of the Programming Fund is through this fund. The impact of the Operations fund are listed under the Campus Center Operations and Recreation Fund currently under the UH Undertakings Fund.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of UHM student leadership opportunities on CCB	14	14	14	14	14	14
2.	Number of UHM student leadership opportunities with programming bodies	10	10	10	10	10	10
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Undergraduate headcount enrollment	12,974	13,056	13,157	13,228	13,306	13,306	13,306
2.	Graduate headcount enrollment	4,901	4,908	4,914	4,922	4,929	4,934	4,934
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Annual surveys conducted to receive input and feedback	3	3	3	3	3	3
2.	Evaluations conducted to receive feedback	6	6	6	6	6	6
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Student Activities RF (Campus Center Board)  
 Legal Authority: 304A-2257, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	142,000	142,000	142,000	142,000	142,000	142,000
B. Other Current Expenses	170,800	170,800	170,800	170,800	170,800	170,800
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>312,800</b>	<b>312,800</b>	<b>312,800</b>	<b>312,800</b>	<b>312,800</b>	<b>312,800</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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 leadership education for students and student groups (chartered student organization and registered independent clubs and organizations), student food insecurity, 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, awards for service, travel, food, and other program-related expenses.

**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.

FY 2021, Main revenue is only from interest income. Expense decrease due to prolonged Covid shutdown reducing services across the board.

FY22 Variance on revenue due to low interest rate. Increase in intramural operating expense from UH reopens

FY23 revenue expect to be at \$1000 as the main revenue comes from interest income (due to much higher interest rate). As for expense, expect to increase as Food Vault will serve UH community and this service may expend as cost of living increase. Intramuralsport will return to increase expense to operate.

FY24 expect expense will increase for Food Vault as the service might increase.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	451,450	305,166	205,450	186,080	180,054	171,364	156,664
Revenues	130,143	(51,787)	2,413	1,060	490	1,000	1,000
Expenditures	158,825	56,875	21,783	7,086	9,181	15,700	18,700
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(117,602)	8,946	(1)	1,060	0	0	0
	158,825	56,875	21,783	7,086			
Ending Cash Balance	305,166	205,450	186,080	181,114	171,364	156,664	138,964
Encumbrances	16,617						
Unencumbered Cash Balance	288,548	205,450	186,080	181,114	171,364	156,664	138,964

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Co-Curricular Activities)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

**Statement of Objectives**

This fund serves a myriad of student needs including leadership education for students and student groups (chartered student organization and registered independent organizations), student food insecurity, student transportation services, and program equipment reserve and replacement.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of students participating in leadership workshops	1,214	1,214	1,214	1,214	1,214	1,214
2.	Number of UHM students requesting food and toiletries from the pantry	100	500	500	500	500	500
3.							
4.							
5.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Undergraduate headcount enrollment	12,974	13,056	13,157	13,228	13,306	13,306	13,306
2.	Graduate headcount enrollment	4,901	4,908	4,914	4,922	4,929	4,934	4,934
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of credit courses in leadership and mentoring offered in partnership with	3	3	3	3	3	3
2.	Food and toiletries provided for basic needs challenged UHM students (in	8,000	20,000	20,000	20,000	20,000	20,000
3.							
4.							
5.							



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Student Activities RF (Co-Curricular Activities)  
 Legal Authority: 304A-2257, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	15,700	18,700	18,700	18,700	18,700	18,700
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>15,700</b>	<b>18,700</b>	<b>18,700</b>	<b>18,700</b>	<b>18,700</b>	<b>18,700</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	7,363,074	0	0	0	0	0	0
Revenues	28,817						
Expenditures	900,094						
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(6,491,797)	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 Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-100  
UH Student Activities RF (Graduate Student  
 Name of Fund: Organization)  
 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".

**Source of Revenues:**

Mandatory student fees and interest income

**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.

**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.

FY 2021 lower expense due to Covid reducing the number and \$ amount of GSO Grants and Award such as conference travel along with GSO meeting expenses.

FY 22 expenditures was higher due to timing of cash merit award processed and increase GSO Grants and Award processed.

FY 23 revenue expect to slight increase of collectable student fee as return of first full in person academic year and same goes for FY24

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	179,300	179,300	179,300	179,300	179,300	179,300	179,300
Beginning Cash Balance	92,289	97,820	121,777	130,852	164,544	186,181	212,008
Revenues	97,689	98,319	97,215	93,897	97,539	108,400	119,300
Expenditures	92,157	74,361	88,140	60,204	75,903	82,573	82,573
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	97,820	121,777	130,852	164,544	186,181	212,008	248,735
Encumbrances	1,952	1,815					
Unencumbered Cash Balance	95,868	119,962	130,852	164,544	186,181	212,008	248,735

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Graduate Student Organization)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

**Statement of Objectives**

The University of Hawai'i at Mānoa Graduate Student Organization's kuleana is to serve, advocate for, and support graduate students at UH Mānoa; to foster community engagement; to facilitate positive change; and to encourage a Hawaiian place of learning. The UH Mānoa GSO currently represents the academic interests of the 5,000 graduate students attending the flagship campus of the UH system. We place a particular emphasis on fostering excellence in research at both the PhD and Master's levels. As such, we endeavor to facilitate research initiatives through our Grants & Awards program, as well as other funding and networking opportunities. We also provide input on all issues affecting UH Mānoa graduate students. With representatives sitting on over 40 university committees, and sustained participation in a wide variety of graduate student, campus, and community events, we strive to provide students with a supportive academic environment. GSO provides Graduate students travel funding through the Grants & Awards to provided support to graduate students in attending professional conferences, research travel/materials, and professional development experiences.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of UHM Student Leadership Opportunities in the GSO	100	100	100	100	100	100
2.	Number of graduate students receiving awards through Grants and Awards	200	200	200	200	200	200
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Graduate headcount enrollment	4,901	4,908	4,914	4,922	4,929	4,934	4,934
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of Social and professional development events	3.00	3.00	3.00	3.00	3.00	3.00
2.	Number of advisory bodies and campus-wide committees with GSO	3.00	3.00	3.00	3.00	3.00	3.00
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Student Activities RF (Graduate Student Organization)  
 Legal Authority: 304A-2257, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	27,638	27,638	28,000	28,000	28,000	28,000
B. Other Current Expenses	54,935	54,935	54,950	54,950	54,950	54,950
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>82,573</b>	<b>82,573</b>	<b>82,950</b>	<b>82,950</b>	<b>82,950</b>	<b>82,950</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	216,495	233,988	15	0	0	0	0
Revenues	51,639	15					
Expenditures	34,145	0					
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	(233,988)	(15)	0	0	0	0
Ending Cash Balance	233,988	15	0	0	0	0	0
<b>Encumbrances</b>							
Unencumbered Cash Balance	233,988	15	0	0	0	0	0

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Student Athletic Fee)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

**Statement of Objectives**

Fund disbanded in FY2020; 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.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A						
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A							
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A						
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Student Activities RF (Student Athletic Fee)  
 Legal Authority: 304A-2257, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>						



**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

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

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

**Intended Purpose:**

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

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

**Source of Revenues:**

Mandatory student fees, interest income

**Current Program Activities/Allowable Expenses:**

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

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

**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.

FY 2021 prolonged Covid shutdown reduced RIO activities therefore lower number and \$ amount of RIO awards processed and approved.

FY22 possible student fee collect increase as UH reopens for in class for Sp 22

FY23 Expense expect to return closer to FY19 pre covid level, as RIO having more actives and more award request.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	408,200	408,200	408,200	408,200	408,200	408,200	408,200
Beginning Cash Balance	233,644	147,366	226,607	361,397	563,095	817,610	997,952
Revenues	395,474	400,377	376,834	349,903	413,502	430,000	430,000
Expenditures	480,522	314,905	242,044	148,204	158,987	249,658	249,658

**Transfers**

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

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Net Total Transfers	(1,230)	(6,230)	0	0	0	0	0
Ending Cash Balance	147,366	226,607	361,397	563,095	817,610	997,952	1,178,294
Encumbrances	17,407	9,451	5,977	121	17,472		
Unencumbered Cash Balance	129,959	217,155	355,420	562,974	800,138	997,952	1,178,294

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Student Activity & Program Fee Board)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

**Statement of Objectives**

To ensure the allocation and distribution of the Student Activity and Program Fee, a mandatory fee all students pay every semester (\$12 per semester; \$5 per summer session), supports the quality of and maximally benefit co-curricular programs and activities on the University of Hawai'i at Mānoa Campus.

<b>Fund Measures of Effectiveness</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of UHM Student Leadership Opportunities on SAPFB	8	8	8	8	8	8
2. Number of RIOs supported by SAPFB	200	200	250	250	300	300
3.						
4.						
5.						

<b>Program Size Indicators</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Undergraduate headcount enrollment	12,974	13,056	13,157	13,228	13,306	13,306	13,306
2. Graduate headcount enrollment	4,901	4,908	4,914	4,922	4,929	4,934	4,934
3.							
4.							
5.							

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of informational sessions for SAPFB funding held per year	6	6	6	6	6	6
2. Amount of funding provided to supplement the cost of student tickets per year	51,000	51,000	51,000	51,000	51,000	51,000
3. % of applications for funding from RIOs and other groups that are awarded each	100	100	125	125	150	150
4.						
5.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Student Activities RF (Student Activity & Program Fee Board)  
 Legal Authority: 304A-2257, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	43,158	43,158	43,158	43,158	43,158	43,158
B. Other Current Expenses	206,500	206,500	206,500	206,500	206,500	206,500
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>249,658</b>	<b>249,658</b>	<b>249,658</b>	<b>249,658</b>	<b>249,658</b>	<b>249,658</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

FY 2021 Due to Covid classes moved to online decreasing mandatory Upass amount and decreasing opt-in Upass sales.

FY 22 Revenue increase due to increase on collectable student fee and Summer Upass as UH reopens for in person class from Sp 22

Expenditures will also increase as the collected fee will be remit to CC Honolulu

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,000,000	1,000,000	1,000,000	1,000,000			
Beginning Cash Balance	307,859	319,343	331,458	258,873	216,962	232,851	237,851
Revenues	1,588,264	1,627,290	1,519,435	1,391,650	1,650,689	1,650,000	1,650,000
Expenditures	1,576,780	1,615,175	1,592,020	1,433,560	1,634,800	1,645,000	1,655,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	319,343	331,458	258,873	216,962	232,851	237,851	232,851
Encumbrances				5,400			
Unencumbered Cash Balance	319,343	331,458	258,873	211,562	232,851	237,851	232,851

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (UPASS Transportation Program)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

**Statement of Objectives**

University of Hawaii at Mānoa student constituents of the Associated Students of the University of Hawaii (ASUH) and the Graduate Student Organizations (GSO) have access to subsidized semester passes on theBus. MOA between the UHM campus and City and County of Honolulu is implemented.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of Unique UHM Students Using the UPASS	4,000	4,500	4,500	5,000	5,000	5,000
2.							
3.							
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Undergraduate headcount enrollment	12,974	13,056	13,157	13,228	13,306	13,306	13,306
2.	Graduate headcount enrollment	4,901	4,908	4,914	4,922	4,929	4,934	4,934
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of Students UHM with UPASS Sticker and/or UPASS Card	7,500	10,000	15,000	15,000	15,000	15,000
2.	Number of annual surveys sent to ASUH and GSO constituents who are eligible for the UPASS for input	1	1	1	1	1	1
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Student Activities RF (UPASS Transportation Program)  
 Legal Authority: 304A-2257, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,645,000	1,655,000	1,655,000	1,705,000	1,705,000	1,705,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,645,000</b>	<b>1,655,000</b>	<b>1,655,000</b>	<b>1,705,000</b>	<b>1,705,000</b>	<b>1,705,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.).

**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-FY20 Revenues significantly decrease due to a reduction of NSE attendees and applications due to the pandemic.

Decrease in expenses due to expenditure restrictions (i.e. travel, in-person gatherings & activities).

FY22 Revenues significantly increased due to a return of NSE attendees and applications post pandemic.

Increase in expenses due to return of in person activities and NSE staff travel to conferences..

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	8,475	8,399	10,527	20,266	26,235	36,863	45,863
Revenues	10,483	17,193	20,453	10,151	20,952	20,000	21,000
Expenditures	10,559	15,065	10,713	4,182	10,324	11,000	11,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	8,399	10,527	20,266	26,235	36,863	45,863	55,863
Encumbrances	488						
Unencumbered Cash Balance	7,911	10,527	20,266	26,235	36,863	45,863	55,863

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF - National Student Exchange  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

Allow for efficient program operations for students, faculty, and office supplies. For students, funds are used to organize semester activities. For faculty, funds are used for professional development opportunities.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of incoming undergraduate exchange students	200	201	220	220	240	240
2.	Number of outgoing undergraduate exchange students	40	41	42	50	50	50
3.							
4.							
5.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Undergraduate headcount enrollment	12,974	13,056	13,157	13,228	13,306	13,306	13,306
2.								
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	# of students attending activities	150	150	150	150	150	150
2.	Dollars spent student activities/student life	3,000	3,000	3,200	3,200	3,200	3,200
3.							
4.							
5.							



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Student Activities RF - National Student Exchange  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	11,000	11,000	12,000	12,000	13,000	13,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>11,000</b>	<b>11,000</b>	<b>12,000</b>	<b>12,000</b>	<b>13,000</b>	<b>13,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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.

FY20-21 Revenue increase due to increase in Graduate Applications during the pandemic. Expenditures decreased due to expenditure restrictions (i.e. travel, in-person events) and projected state budget decrease.

FY22 Revenue decrease due to decrease in Graduate Applications. Expenditures decreased due to expenditure restrictions (i.e. travel, in-person events) and loss of 1.0 FTE employee.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	600,000	600,000	600,000	600,000			
Beginning Cash Balance	451,418	427,269	274,743	134,558	154,356	206,483	307,166
Revenues	433,407	421,625	411,502	468,661	395,134	415,000	415,000
Expenditures	457,556	574,151	551,687	448,863	343,008	314,317	314,317
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	427,269	274,743	134,558	154,356	206,483	307,166	407,849
Encumbrances	7,780	9,519	9,118	11,220	15,549		
Unencumbered Cash Balance	419,489	265,224	125,440	143,136	190,934	307,166	407,849

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Graduate Application RF (Grad Division)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2260, HRS

**Statement of Objectives**

The funds associated with this account support the costs related to the evaluation and processing of applications, the use of a web-based application and other related costs pertaining to the admissions process of graduate students.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of admitted students	2,600	2,625	2,650	2,650	2,650	2,700
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of Applications processed	5000	5100	5200	5200	5250	5300
2.	Participation at local graduate fairs	2.00	2.00	3.00	3.00	3.00	3.00
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Graduate Application RF (Grad Division)  
 Legal Authority: 304A-2260, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	314,317	314,317	314,317	314,317	314,317	314,317
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>314,317</b>	<b>314,317</b>	<b>314,317</b>	<b>314,317</b>	<b>314,317</b>	<b>314,317</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variations:**

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.

There was an accounting error in FY21 (\$57,755.25) and was adjusted in FY22.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	72,000	72,000	72,000	72,000	72,000	72,000	72,000
Beginning Cash Balance	18,418	(2,881)	(14,020)	1,389	3,771	12,264	12,375
Revenues	35,747	41,116	30,727	9,808	101,767	45,111	50,000
Expenditures	57,045	52,255	15,319	7,426	93,274	45,000	50,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(2,881)	(14,020)	1,389	3,771	12,264	12,375	12,375
Encumbrances	75	75	75	75	75		
Unencumbered Cash Balance	(2,956)	(14,095)	1,314	3,696	12,189	12,375	12,375

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Graduate Application RF (Law School)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2260, HRS

**Statement of Objectives**

To attract well qualified students for admission to law school.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of enrolled students	100	105	110	115	121	127
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of applications received	745	782	821	862	905	950
2.	Number of admitted students	224	235	246	259	272	285
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Graduate Application RF (Law School)  
 Legal Authority: 304A-2260, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	50,000	52,500	52,500	52,500	55,125	57,880
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>50,000</b>	<b>52,500</b>	<b>52,500</b>	<b>52,500</b>	<b>55,125</b>	<b>57,880</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

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.

The variance in revenues from FY2020 to FY2021 is due to an increase in applications. The increase in expenditures in FY2021 is due to increased costs due the increase in revenues.

The variance in revenues from FY2021 to FY2022 is due to an decrease in applications. The decrease in expenditures in FY2022 is due to decreased costs due the decrease in revenues.

The variance in revenues from FY2022 to FY2023 is due to anticipated return to pre-pandemic increase in applications. The anticipated increase in in expenditures in FY 2023 is due to increased costs due to the anticipated increase in revenues.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	21,380	4,752	4,141	2,617	5,161	2,594	1,975
Revenues	19,291	18,963	26,158	29,766	20,333	28,800	30,000
Expenditures	35,919	19,575	27,681	27,223	22,900	29,419	29,445
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	4,752	4,141	2,617	5,161	2,594	1,975	2,530
Encumbrances	1,480	1,441	1,441	1,511	1,518		
Unencumbered Cash Balance	3,273	2,700	1,176	3,650	1,076	1,975	2,530

**Additional Information:**

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



**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Graduate Application RF (Shidler)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2260, HRS

**Statement of Objectives**

Graduate application fees are collected to defray costs associated with Shidler College of Business student services function related to reviewing and processing applications to the Masters programs in the Shidler College of Business.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of admitted students	160	180	180	180	180	180
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of Applications processed	530	500	550	500	550	550
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Graduate Application RF (Shidler)  
 Legal Authority: 304A-2260, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	28,800	28,800	30,800	30,800	30,800	30,800
B. Other Current Expenses	619	645	753	645	753	645
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>29,419</b>	<b>29,445</b>	<b>31,553</b>	<b>31,445</b>	<b>31,553</b>	<b>31,445</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variations:**

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.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	68,264	68,264	68,264	68,264	68,264	68,264	68,264
Beginning Cash Balance	13,598	3,944	16,021	40,156	84,974	96,534	96,534
Revenues	40,577	39,529	55,352	62,474	51,998	50,000	50,000
Expenditures	50,230	27,452	31,217	17,656	40,438	50,000	50,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3,944	16,021	40,156	84,974	96,534	96,534	96,534
Encumbrances							
Unencumbered Cash Balance	3,944	16,021	40,156	84,974	96,534	96,534	96,534

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Seed Distribution Program RF  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2263, HRS

**Statement of Objectives**

To cultivate and produce vegetable and garden seeds for sale to farmers, homeowners, seed companies, researchers, and the general public.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of sales transactions.	1,100	1,100	1,100	1,100	1,100	1,100
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of Home Garden Packets "HGP" sold.	10,000	10,000	10,000	10,000	10,000	10,000
2.	Ounces of bulk seeds sold.	11,000	11,000	11,000	11,000	11,000	11,000
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: Seed Distribution Program RF  
 Legal Authority: 304A-2263, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	25,000	25,000	25,000	25,000	25,000	25,000
B. Other Current Expenses	25,000	25,000	25,000	25,000	25,000	25,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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 as follows:

The purpose of the Facility Fund account is to support the Kennedy Theatre equipment and facility needs in repairing, replacing, and maintaining as needed. This is funded by rentals from other campus organizations. This also allows for current Theatre and Dance students to have on the job training working live theatrical events as well as employing outside theatrical professionals to work these events.

**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.

**Variations:**

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 year before to purchase the sound equipment as mentioned above, we did not need to purchase as much in 2020. FY2021, revenues were down from prior year because of almost no outside rentals or income due to the COVID pandemic. Expenditures were up from prior year due to a single large audio line project being executed while the theater was not being utilized. FY2022, we will see an increase in income if we are able to start having rentals again. If we are still under COVID restrictions then revenue and expenditures will be down or flat. FY2023 revenues are estimated to increase due to the easing restrictions of COVID. We are seeing more of our returning customers, especially the returning of the Ohana Arts program this past summer. FY2023 & FY2024 expenditure variances are increasing due to replacing outdated equipment and the additional overtime costs for personnel due to COVID and the retirement of our Lighting & Design faculty and Theatre Stage Technician.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		91,509	77,428	80,399	19,966	59,718	76,218
Revenues	43,691	45,711	27,507	1,325	22,663	125,000	125,000
Expenditures	(47,818)	59,792	24,536	61,758	(17,090)	108,500	195,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	91,509	77,428	80,399	19,966	59,718	76,218	6,218
Encumbrances	150				13,272		
Unencumbered Cash Balance	91,359	77,428	80,399	19,966	46,446	76,218	6,218

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Real Property & Facilities Use RF (Arts & Humanities)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

**Statement of Objectives**

The purpose of the Facility Fund account is to support the Kennedy Theatre equipment and facility needs in repairing, replacing, and maintaining as needed. This is funded by rentals from other campus organizations and community organizations. This also allows for current Theatre and Dance students to have on the job training working live theatrical events as well as employing outside theatrical professionals to work these events.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Stage Equipment	27,500	35,000	35,000	35,000	35,000	35,000
2.	Room Use	15,000	30,000	30,000	30,000	30,000	30,000
3.	Shop Material	6,000	8,000	8,000	8,000	8,000	8,000
4.	Labor	60,000	75,000	75,000	75,000	75,000	75,000
5.	Prop Rental	750	1,000	1,000	1,000	1,000	1,000
6.	Costume Rental	750	1,000	1,000	1,000	1,000	1,000

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Gross square footage available for leasing	61,441	61,441	61,441	61,441	61,441	61,441	61,441
2.								
3.								
4.								
5.								
6.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of Event Agreements	30.00	45.00	45.00	45.00	45.00	45.00
2.	Number of Prop/Costume Rentals	10.00	10.00	10.00	10.00	10.00	10.00
3.							
4.							
5.							
6.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Real Property & Facilities Use RF (Arts & Humanities)  
 Legal Authority: 304A-2274, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	80,000	80,000	80,000	80,000	80,000	80,000
B. Other Current Expenses	28,500	115,000	15,000	65,000	15,000	40,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>108,500</b>	<b>195,000</b>	<b>95,000</b>	<b>145,000</b>	<b>95,000</b>	<b>120,000</b>



**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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

FY21 Revenues associated with renting shell space for TV show production. Bulk of related expenditures will occur in FY22.

FY22 Revenue decreased due to late payment of rental fees. Expenditures increase and decrease with availability of revenue generated.

FY23 Revenue estimate based on on-time payments, price escalation, and assumption of Disney's renewal for season 3 of its show. Expenditures increase and decrease with availability of revenue generated.

FY24 Revenue estimate decreased on uncertainty of Disney's renewal of show so far in the future. Expenditures increase and decrease with availability of revenue generated.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	8,461	18,414	22,986	27,132	292,583	81,361	23,624
Revenues	9,964	4,571	4,146	277,481	149,847	350,000	5,000
Expenditures	10	0	0	12,030	361,069	407,737	3,482
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	18,414	22,986	27,132	292,583	81,361	23,624	25,142
Encumbrances	877	250	0	600	200		
Unencumbered Cash Balance	17,537	22,736	27,132	291,983	81,161	23,624	25,142

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Real Property & Facilities Use RF (CRCH)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

**Statement of Objectives**

To reduce the burden of cancer through research, education, patient care and community outreach with an emphasis on the unique ethnic, cultural and environmental characteristics of Hawai'i and the Pacific.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Lease revenue generated	5,000	5,000	5,000	5,000	5,000	5,000
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Gross square footage available for leasing	18,726	2,500	2,500	2,500	2,500	2,500	2,500
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of real property lease agreements	10	10	10	10	10	10
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Real Property & Facilities Use RF (CRCH)  
 Legal Authority: 304A-2274, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	4,340	0	0	0	0	0
B. Other Current Expenses	403,397	3,482	3,569	3,658	3,750	3,843
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>407,737</b>	<b>3,482</b>	<b>3,569</b>	<b>3,658</b>	<b>3,750</b>	<b>3,843</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

No expenditures charged this year. We anticipate using these funds to maintain off campus research and extension stations. Additionally, CTAHR is currently in the process of developing a program to charge for facility usage that will fall under this fund. We expect that program to begin in FY2024, and anticipate an increase in revenues as well as expenses to maintain and repair facilities.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	125,000	125,000	125,000	125,000			
Beginning Cash Balance	124,196	116,173	124,247	132,151	138,849	172,271	177,271
Revenues	6,978	8,074	7,904	6,698	31,522	25,000	25,000
Expenditures	15,000	0	0	0	(1,900)	80,000	25,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	60,000	0
Ending Cash Balance	116,173	124,247	132,151	138,849	172,271	177,271	177,271
Encumbrances							
Unencumbered Cash Balance	116,173	124,247	132,151	138,849	172,271	177,271	177,271

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Real Property & Facilities Use RF (CTAHR)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

**Statement of Objectives**

To collect revenue from rentals of CTAHR facilities and space. Funds will be used to maintain and service the facilities as needed.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of customers served	0	10	25	25	25	25
2.	Number of non-UH customers served	0	5	20	20	20	20
3.	Lease revenue generated	7,000	7,000	7,000	7,000	7,000	7,000
4.							
5.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of CTAHR available rooms for lease	15	15	15	15	15	15	15
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of CTAHR faculty projects	160	160	160	160	160	160
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Real Property & Facilities Use RF (CTAHR)  
 Legal Authority: 304A-2274, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	80,000	25,000	25,000	25,000	25,000	25,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>80,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

FY23 variance due to anticipated repairs for Mees Facility on Haleakala.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2	12,227	33,896	56,629	79,813	103,648	106,348
Revenues	12,225	23,531	24,708	25,098	25,703	24,500	24,500
Expenditures	0	1,862	1,975	1,913	1,867	21,800	21,800
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	12,227	33,896	56,629	79,813	103,648	106,348	109,048
Encumbrances							
Unencumbered Cash Balance	12,227	33,896	56,629	79,813	103,648	106,348	109,048

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Real Property & Facilities Use RF (IFA)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

**Statement of Objectives**

Funds collected in these accounts are to be expended for infrastructure support of the Maunakea and Haleakala observatories.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Lease revenue generated	24,500	24,500	24,500	24,500	24,500	24,500
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Gross square footage available for leasing	394	394	394	394	394	394	394
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of real property lease agreements	2	2	2	2	2	2
2.							
3.							
4.							
5.							



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Real Property & Facilities Use RF (IFA)  
 Legal Authority: 304A-2274, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	21,800	21,800	21,800	21,800	21,800	21,800
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>21,800</b>	<b>21,800</b>	<b>21,800</b>	<b>21,800</b>	<b>21,800</b>	<b>21,800</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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 FY22 expenses decreased due to large non-recurring expenditures for Boom Truck and UHWO Relocation of creative media paid in FY21.

FY23 projected expenses increased due to expected expenses for non-recurring expenditures for Garbage Truck, Compact Excavator, and Lift truck.

FY24 projected expenses decreased due to non-recurring expenditures (Garbage Truck, Compact Excavator, and Lift truck) expected to be paid in FY23.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Beginning Cash Balance	756,173	727,283	827,394	1,155,632	616,244	1,423,230	964,635
Revenues	217,814	291,135	356,514	337,364	626,417	627,000	639,000
Expenditures	24,720	27,023	16,749	675,926	23,224	935,088	229,775
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(221,984)	(164,000)	(11,528)	(200,827)	203,794	(150,507)	(149,500)
Ending Cash Balance	727,283	827,394	1,155,632	616,244	1,423,230	964,635	1,224,360
Encumbrances	734	574,178	578,439	14,141	96,955		
Unencumbered Cash Balance	726,549	253,216	577,193	602,103	1,326,275	964,635	1,224,360

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Real Property & Facilities Use RF (OPF)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

**Statement of Objectives**

Non-General fund objective is to assist with keeping the building and the respective operating system functional and in safe and usable condition. This include having proper service equipment, supplies, tools, resources necessary to accomplish this objective.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Lease revenue/license generated	\$ 597,000	\$ 610,000	\$ 629,000	\$ 629,000	\$ 629,000	\$ 629,000
2.	Gross square footage of real property leased	10,675	10,675	10,675	10,675	10,675	10,675
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Gross square footage available for leasing	9,700,479	9,687,162	9,687,162	9,687,162	9,687,162	9,687,162	9,687,162
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of real property lease/antenna license agreements	7	7	7	7	7	7
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Real Property & Facilities Use RF (OPF)  
 Legal Authority: 304A-2274, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	122,088	138,650	145,583	145,583	145,583	145,583
B. Other Current Expenses	813,000	91,125	91,253	81,384	91,519	91,657
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>935,088</b>	<b>229,775</b>	<b>236,836</b>	<b>226,967</b>	<b>237,102</b>	<b>237,240</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Variance in NWS revenue due to lease agreements ending mid-fiscal year. Expenditures vary based on programmatic needs and funding availability.

NWS agreement ended in March of 2021.

Variance in Lord Estate revenue to due rent collection starting in December 2021. Expenditures vary based on programmatic needs and funding ability.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	45,555	198,955	373,892	275,404	284,531	218,684	172,984
Revenues	154,010	195,777	163,361	163,361	33,774	27,000	30,000
Expenditures	611	20,840	261,849	154,234	51,450	72,700	103,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	(48,171)	0	0
Ending Cash Balance	198,955	373,892	275,404	284,531	218,684	172,984	99,984
Encumbrances			37,936	1,241	0		
Unencumbered Cash Balance	198,955	373,892	237,468	283,290	218,684	172,984	99,984

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Real Property & Facilities Use RF (SOEST)  
 Apprn. Acct. Number: S-351-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

**Statement of Objectives**

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 cost of operating University facilities.

<b><u>Fund Measures of Effectiveness</u></b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.								
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Real Property & Facilities Use RF (SOEST)  
 Legal Authority: 304A-2274, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-351-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	50,000	50,000	0	0	0	0
B. Other Current Expenses	22,700	53,000	3,000	3,000	3,300	3,300
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>72,700</b>	<b>103,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,300</b>	<b>3,300</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Revenues based on student loan repayments. Should students meet the loan requirements they are not required to repay the loan.  
 Expenditures based on loans issued; in FY20 no loans were issued.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Beginning Cash Balance	19,973	23,239	26,374	28,203	21,075	17,984	6,984
Revenues	3,161	3,136	1,829	1,387	59	0	0
Expenditures	(105)	0	0	8,515	3,150	11,000	6,984
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	23,239	26,374	28,203	21,075	17,984	6,984	(0)
Encumbrances							
Unencumbered Cash Balance	23,239	26,374	28,203	21,075	17,984	6,984	(0)

**Additional Information:**

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



**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Hawaii Educator Loan Program RF  
 Apprn. Acct. Number: S-350-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2276, HRS

**Statement of Objectives**

Loans funds offered to enrolled College of Education students to assist in paying for their higher education costs.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of student enrolled	19,250	19,500	20,000	20,000	20,000	20,000
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of student enrolled in College of Education	1,925	1,950	1,975	2,000	2,000	2,000	2,000
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of students enrolled in College of Education who apply for federal aid	1,350	1,375	1,400	1,400	1,400	1,400
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: Hawaii Educator Loan Program RF  
 Legal Authority: 304A-2276, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-350-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	11,000	6,984	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>11,000</b>	<b>6,984</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	(1,051,193)	(1,051,193)
Revenues	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
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	(1,051,193)	(1,051,193)	(1,051,193)
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	(1,051,193)	(1,051,193)	(1,051,193)

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Federal Work Study Program  
 Apprn. Acct. Number: S 202 F  
 Fund Type (MOF): N  
 Legal Authority: Federal Fund

**Statement of Objectives**

Federal aid funds provided to UH Manoa to hire and pay students for work in designated fields/office on and off-campus.

<b><u>Fund Measures of Effectiveness</u></b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of students enrolled	19,031	19,500	20,000	20,000	20,000	20,000
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of students enrolled who apply for federal aid	12,014	12,100	12,100	12,100	12,100	12,100	12,100
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of students enrolled offered Federal Work Study funds	3,250	3,250	3,250	3,250	3,250	3,250
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: Federal Work Study Program  
 Legal Authority: Federal Fund  
 Fund Type (MOF): N  
 Apprn. Acct. Number: S 202 F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	886,193	886,193	886,193	886,193	886,193	886,193
B. Other Current Expenses	165,000	165,000	165,000	165,000	165,000	165,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>1,051,193</b>	<b>1,051,193</b>	<b>1,051,193</b>	<b>1,051,193</b>	<b>1,051,193</b>	<b>1,051,193</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

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

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(144,628)	(247,593)	(350,558)	(381,325)	(514,879)	(584,993)	(514,879)
Revenues	433,167	433,167	507,511	329,603	776,011	675,077	552,796
Expenditures	536,132	536,132	538,278	463,157	846,125	604,963	552,796
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(247,593)	(350,558)	(381,325)	(514,879)	(584,993)	(514,879)	(514,879)
Encumbrances							
Unencumbered Cash Balance	(247,593)	(350,558)	(381,325)	(514,879)	(584,993)	(514,879)	(514,879)

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Federal Grants-In-Aid For Natural Resources - Experiment Stations  
 Apprn. Acct. Number: S 202 F  
 Fund Type (MOF): N  
 Legal Authority: Hatch Act (P.L. 84-352) - Multi State

**Statement of Objectives**

CTAHR is the land grant institution of the State of Hawaii. Federally appropriated capacity funds support and enhance faculty projects in the areas of research and extension as well as public outreach and education efforts.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total number of CTAHR extramural projects	160.00	160.00	160.00	160.00	160.00	160.00
2.							
3.							
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total number of CTAHR faculty	128.65	128.65	130.00	130.00	135.00	135.00	135.00
2.								
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total number of CTAHR proposals submitted	265.00	265.00	265.00	265.00	265.00	265.00
2.	Total number of CTAHR awards funded	160.00	160.00	160.00	160.00	160.00	160.00
3.	Total value of CTAHR extramural funding	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
4.	Total value of CTAHR capacity grant program	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000
5.							

**Non-General Fund Cost Element Repo  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: Federal Grants-In-Aid For Natural Resources - Experiment Station:  
 Legal Authority: Hatch Act (P.L. 84-352) - Multi State  
 Fund Type (MOF): N  
 Apprn. Acct. Number: S 202 F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>
A. Personal Services	93,297	85,252	85,252
B. Other Current Expenses	72,042	65,830	65,830
C. Equipment	439,623	401,714	401,714
M. Motor Vehicles			
L. Leases			
<b>TOTAL</b>	<b>604,963</b>	<b>552,796</b>	<b>552,796</b>



**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

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

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(352,815)	(683,980)	(1,015,145)	(1,129,591)	(1,058,301)	(1,080,343)	(1,058,300)
Revenues	914,241	914,241	1,473,589	312,047	1,276,841	1,271,201	1,170,012
Expenditures	1,245,406	1,245,406	1,588,035	240,757	1,298,884	1,249,158	1,170,012
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(683,980)	(1,015,145)	(1,129,591)	(1,058,301)	(1,080,343)	(1,058,300)	(1,058,300)
Encumbrances							
Unencumbered Cash Balance	(683,980)	(1,015,145)	(1,129,591)	(1,058,301)	(1,080,343)	(1,058,300)	(1,058,300)

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow							

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Federal Grants-In-Aid For Natural Resources - Experiment Stations  
 Apprn. Acct. Number: S 202 F  
 Fund Type (MOF): N  
 Legal Authority: Hatch Act, As Amended (P.L. 84-352)

**Statement of Objectives**

CTAHR is the land grant institution of the State of Hawaii. Federally appropriated capacity funds support and enhance faculty projects in the areas of research and extension as well as public outreach and education efforts.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total number of CTAHR extramural projects	160.00	160.00	160.00	160.00	160.00	160.00
2.							
3.							
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total number of CTAHR faculty	128.65	128.65	130.00	130.00	135.00	135.00	135.00
2.								
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total number of CTAHR proposals submitted	265.00	265.00	265.00	265.00	265.00	265.00
2.	Total number of CTAHR awards funded	160.00	160.00	160.00	160.00	160.00	160.00
3.	Total value of CTAHR extramural funding	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
4.	Total value of CTAHR capacity grant program	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: Federal Grants-In-Aid For Natural Resources - Experiment Stations  
 Legal Authority: Hatch Act, As Amended (P.L. 84-352)  
 Fund Type (MOF): N  
 Apprn. Acct. Number: S 202 F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	1,203,313	1,127,071	1,127,071	1,127,071	1,127,071	1,127,071
B. Other Current Expenses	36,587	34,269	34,269	34,269	34,269	34,269
C. Equipment	9,259	8,672	8,672	8,672	8,672	8,672
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>1,249,159</b>	<b>1,170,012</b>	<b>1,170,012</b>	<b>1,170,012</b>	<b>1,170,012</b>	<b>1,170,012</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(13,680)	(26,717)	(39,754)	(36,457)	(23,108)	(75,100)	(23,107)
Revenues	284,614	284,614	455,699	377,797	232,142	434,391	288,393
Expenditures	297,651	297,651	452,402	364,447	284,135	382,398	288,393
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(26,717)	(39,754)	(36,457)	(23,108)	(75,100)	(23,107)	(23,107)
Encumbrances							
Unencumbered Cash Balance	(26,717)	(39,754)	(36,457)	(23,108)	(75,100)	(23,107)	(23,107)

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow							

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Federal Grants-In-Aid For Natural Resources - Experiment Stations  
 Apprn. Acct. Number: S 202 F  
 Fund Type (MOF): N  
 Legal Authority: McIntire-Stennis Act (P.L. 87-788)

**Statement of Objectives**

CTAHR is the land grant institution of the State of Hawaii. Federally appropriated capacity funds support and enhance faculty projects in the areas of research and extension as well as public outreach and education efforts.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total number of CTAHR extramural projects	160.00	160.00	160.00	160.00	160.00	160.00
2.							
3.							
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total number of CTAHR faculty	128.65	128.65	130.00	130.00	135.00	135.00	135.00
2.								
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total number of CTAHR proposals submitted	265.00	265.00	265.00	265.00	265.00	265.00
2.	Total number of CTAHR awards funded	160.00	160.00	160.00	160.00	160.00	160.00
3.	Total value of CTAHR extramural funding	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
4.	Total value of CTAHR capacity grant program	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: Federal Grants-In-Aid For Natural Resources - Experiment Stations  
 Legal Authority: McIntire-Stennis Act (P.L. 87-788)  
 Fund Type (MOF): N  
 Apprn. Acct. Number: S 202 F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	313,352	230,714	230,714	230,714	230,714	230,714
B. Other Current Expenses	69,046	57,679	57,679	57,679	57,679	57,679
C. Equipment	0					
M. Motor Vehicles	0					
L. Leases	0					
<b>TOTAL</b>	<b>382,398</b>	<b>288,393</b>	<b>288,393</b>	<b>288,393</b>	<b>288,393</b>	<b>288,393</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

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

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues	11,334	11,334	2,572	2,370	0	3,118	4,227
Expenditures	11,334	11,334	2,572	2,370	0	3,118	4,227
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
<b>Encumbrances</b>							
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Federal Grants-In-Aid For Natural Resources - Experiment Stations  
 Apprn. Acct. Number: S 202 F  
 Fund Type (MOF): N  
 Legal Authority: P.L. 95-113 Section 1433

**Statement of Objectives**

CTAHR is the land grant institution of the State of Hawaii. Federally appropriated capacity funds support and enhance faculty projects in the areas of research and extension as well as public outreach and education efforts.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total number of CTAHR extramural projects	160.00	160.00	160.00	160.00	160.00	160.00
2.							
3.							
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total number of CTAHR faculty	128.65	128.65	130.00	130.00	135.00	135.00	135.00
2.								
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total number of CTAHR proposals submitted	265.00	265.00	265.00	265.00	265.00	265.00
2.	Total number of CTAHR awards funded	160.00	160.00	160.00	160.00	160.00	160.00
3.	Total value of CTAHR extramural funding	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
4.	Total value of CTAHR capacity grant program	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000
5.							



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: Federal Grants-In-Aid For Natural Resources - Experiment Stations  
 Legal Authority: P.L. 95-113 Section 1433  
 Fund Type (MOF): N  
 Apprn. Acct. Number: S 202 F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	923	1,835	1,835	1,835	1,835	1,835
B. Other Current Expenses	2,196	2,392	2,392	2,392	2,392	2,392
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>3,118</b>	<b>4,227</b>	<b>4,227</b>	<b>4,227</b>	<b>4,227</b>	<b>4,227</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(522,581)	(832,886)	(1,143,191)	(856,777)	(817,007)	(534,044)	(817,007)
Revenues	1,364,748	1,364,748	2,077,217	424,962	1,254,179	705,114	1,474,177
Expenditures	1,675,053	1,675,053	1,790,804	385,191	971,216	988,077	1,474,177
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(832,886)	(1,143,191)	(856,777)	(817,007)	(534,044)	(817,007)	(817,007)
Encumbrances							
Unencumbered Cash Balance	(832,886)	(1,143,191)	(856,777)	(817,007)	(534,044)	(817,007)	(817,007)

**Additional Information:**

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow							

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: Federal Grants-In-Aid For Natural Resources - Agricultural Extension Service  
 Apprn. Acct. Number: S 202 F  
 Fund Type (MOF): N  
 Legal Authority: Smith-Lever Act, As Amended (7 U.S.C)

**Statement of Objectives**

CTAHR is the land grant institution of the State of Hawaii. Federally appropriated capacity funds support and enhance faculty projects in the areas of research and extension as well as public outreach and education efforts.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total number of CTAHR extramural projects	160.00	160.00	160.00	160.00	160.00	160.00
2.							
3.							
4.							
5.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total number of CTAHR faculty	125.65	128.65	128.65	130.00	130.00	135.00	135.00
2.								
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total number of CTAHR proposals submitted	265.00	265.00	265.00	265.00	265.00	265.00
2.	Total number of CTAHR awards funded	160.00	160.00	160.00	160.00	160.00	160.00
3.	Total value of CTAHR extramural funding	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
4.	Total value of CTAHR capacity grant program	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: Federal Grants-In-Aid For Natural Resources - Agricultural Extension Service  
 Legal Authority: Smith-Lever Act, As Amended (7 U.S.C)  
 Fund Type (MOF): N  
 Apprn. Acct. Number: S 202 F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	979,971	1,462,083	1,462,083	1,462,083	1,462,083	1,462,083
B. Other Current Expenses	8,106	12,094	12,094	12,094	12,094	12,094
C. Equipment	0					
M. Motor Vehicles	0					
L. Leases	0					
<b>TOTAL</b>	<b>988,077</b>	<b>1,474,177</b>	<b>1,474,177</b>	<b>1,474,177</b>	<b>1,474,177</b>	<b>1,474,177</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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  
 Revenues FY 2021: Variance due to receipt of FY20 premium reimbursements in FY21  
 Revenues FY 2022: Variance due to malpractice premium contributions now handled by Queen's and HPH eff Sept 2021. Contribution collections in process.  
 Revenues FY 2023: Variance due to malpractice premium contributions now handled by Queen's and HPH

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  
 Expenditures FY 2021: Variance due to decrease in claims cost  
 Expenditures FY 2022: Variance due to decrease in premium cost.  
 Expenditures FY 2023: Variance due to malpractice premium costs being covered by Queen's and HPH

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Beginning Cash Balance	1,132,520	999,745	798,635	576,532	518,311	349,213	349,213
Revenues	663,667	392,688	432,087	462,181	2,759	31,200	31,200
Expenditures	796,443	593,798	654,189	520,402	171,857	100,000	100,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	68,800	68,800
Ending Cash Balance	999,745	798,635	576,532	518,311	349,213	349,213	349,213
Encumbrances				1,625	11,163		
Unencumbered Cash Balance	999,745	798,635	576,532	516,686	338,050	349,213	349,213

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH at Manoa Malpractice SF  
 Apprn. Acct. Number: S-185-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2152, HRS

**Statement of Objectives**

Per statute, this fund shall be used to provide for costs arising from the defense and settlement of claims against the University, it's students, or it's faculty for professional malpractice in programs that provide professional services.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of malpractice cases	15	15	15	15	15	15
2.							
3.							
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Faculty, Staff and Students under malpractice insurance policy	762	820	817	811	810	810	810
2.								
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Conduct Risk Management quality control courses	4	4	4	4	4	4
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH at Manoa Malpractice SF  
 Legal Authority: 304A-2152, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-185-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services						
B. Other Current Expenses	100,000	100,000	100,000	100,000	100,000	100,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Revenues FY2016-2021: Service revenues collected on aged account receivables plus accrued interest

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	525,000	525,000	525,000	525,000	525,000	525,000	525,000
Beginning Cash Balance	2,393	2,535	2,570	2,603	2,618	2,626	2,634
Revenues	142	35	32	15	8	8	8
Expenditures	0	0	0	0	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,535	2,570	2,603	2,618	2,626	2,634	2,642
Encumbrances							
Unencumbered Cash Balance	2,535	2,570	2,603	2,618	2,626	2,634	2,642

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							



**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF (JABSOM Hyperbaric Treatment Center)  
 Apprn. Acct. Number: S-185-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

Per statute, all revenues collected shall be expended solely for the costs of operating the hyperbaric treatment center. The UH Hyperbaric Treatment Center (HTC) is the largest multiperson chamber in the Pacific Islands and the only facility providing emergency 24/7 hyperbaric oxygen(HBO) treatment to civilians.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Patients requiring emergency treatment receive HBO within one hour	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%
2.	Patients Treated - Elective	1,500	1,500	1,500	1,500	1,500	1,500
3.	Patients Treated - Emergency	50	50	50	50	50	50
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total state population (in thousands)	1,420	1,420	1,420	1,420	1,420	1,420	1,420
2.								
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	HTC recruits, trains and sustains physician, nurse & tech staff for 24/7 avail	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University Of Hawaii  
 Name of Fund: UH Auxiliary Enterprises SF (JABSOM Hyperbaric Treatment Center)  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-185-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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)

Expenditures FY21: Leftover scholarship funds awarded.

Expenditures FY22: Spent down on Scholarship fund balance. Hereafter, all scholarship activity is handled by UH Manoa Financial Aids office. unspent funds were transferred back to UH Manoa

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		(964,320)	293,180	293,180	266,180	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	964,320	606,820	0	27,000	237,000	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	1,864,320	0	0	(29,180)	0	0
Ending Cash Balance	(964,320)	293,180	293,180	266,180	0	0	0
Encumbrances							
Unencumbered Cash Balance	(964,320)	293,180	293,180	266,180	0	0	0

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Scholarship & Assistance SF (JABSOM Scholarship)  
 Apprn. Acct. Number: S-185-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

**Statement of Objectives**

Per statute, this fund shall be used to provide financial assistance to qualified students enrolled at JABSOM. Beginning FY2020, UH Manoa has centralized payment of all student scholarships.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Expected MD degrees bestowed	77.00	77.00	77.00	77.00	77.00	77.00
2.							
3.							
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total state population (in thousands)	1,420	1,420	1,420	1,420	1,420	1,420	1,420
2.								
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Awarded scholarships (count)	0.00	0.00	0.00	0.00	0.00	0.00
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Scholarship & Assistance SF (JABSOM Scholarship)  
 Legal Authority: 304A-2159, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-185-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	0	0	0	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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.

Revenues FY 2021: Interest revenue on transferred in funds.

Revenues FY 2022: 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

Expenditures FY 2021: Agency and Bond arbitrage fees charged to this account

Expenditures FY 2022: Full amount of Agency and Bond arbitrage fees charged to this account

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		(10)	(19)	318	(1)	67	192
Revenues	15	276	318	125	67	125	125
Expenditures	9,733	22,474	0	7,102	21,801	21,801	21,801
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	9,708	22,189	19	6,657	21,801	21,801	21,801
Ending Cash Balance	(10)	(19)	318	(1)	67	192	317
Encumbrances							
Unencumbered Cash Balance	(10)	(19)	318	(1)	67	192	317

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Revenue Undertakings Fund (JABSOM)  
 Apprn. Acct. Number: S-185-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

Per statute, this 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. The completed structure is used to train and graduate new physicians.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Expected MD,MS, PhD and undergrad degrees bestowed	105.00	105.00	105.00	105.00	105.00	105.00
2.							
3.							
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total state population (in thousands)	1,420	1,420	1,420	1,420	1,420	1,420	1,420
2.								
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	MD,MS, PhD and undergrad program enrollment	433.00	433.00	433.00	433.00	433.00	433.00
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Revenue Undertakings Fund (JABSOM)  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-185-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	21,801	21,801	21,801	21,801	21,801	21,801
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>21,801</b>	<b>21,801</b>	<b>21,801</b>	<b>21,801</b>	<b>21,801</b>	<b>21,801</b>



**Report on Non-General Fund Information**  
for Submittal to the 2023 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

**Variances:**

Revenues FY 2017: Physician license renewal fees are collected/received biannually.  
 Revenues FY 2018: Physician license renewal fees are collected/received biannually.  
 Revenues FY 2019: Physician license renewal fees are collected/received biannually. Revenues should have been recorded in FY18  
 Revenues FY 2020: FY20 Physician license renewal fees were booked in FY21  
 Revenues FY2021: would typically not receive revenues other than interest, similar to FY23)  
 Revenues FY 2022: Physician license renewal fees should have been recorded in FY2022 but was collected in FY2023. Only interest received in FY22  
 Revenues FY 2023: Physician license renewal fees should have been recorded in FY2022 but was collected in FY2023.  
 Expenditures FY 2021: Agency and Bond arbitrage fees charged to this account  
 Expenditures FY 2022: Decrease due to reduction in supply cost  
 Expenditures FY 2023: Will increase due to added cost of housing and scholarship repayments for clinicians and students serving in rural communities.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	245,000	245,000	245,000	245,000	245,000	450,000	450,000
Beginning Cash Balance	665,913	755,407	735,417	501,179	843,122	640,689	762,469
Revenues	334,494	225,006	10,743	586,875	4,842	521,780	522,000
Expenditures	245,000	244,996	244,981	244,933	207,274	400,000	402,432
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	755,407	735,417	501,179	843,122	640,689	762,469	882,037
Encumbrances	97,822	129,774	0	0	116,436		
Unencumbered Cash Balance	657,585	605,643	501,179	843,122	524,253	762,469	882,037

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: John A. Burns School of Medicine SF - Physician Workforce Assessment  
 Apprn. Acct. Number: S-185-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2171, HRS

**Statement of Objectives**

Per statute, this fund was established to support JABSOM's activities related to physician workforce assessment and planning. This program is funded by medical license renewal fees charged to physicians.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Expected MD,MS, PhD and undergrad degrees bestowed	105.00	105.00	105.00	105.00	105.00	105.00
2.							
3.							
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total state population (in thousands)	1,420	1,420	1,420	1,420	1,420	1,420	1,420
2.								
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	MD,MS, PhD and undergrad program enrollment	433.00	433.00	433.00	433.00	433.00	433.00
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: John A. Burns School of Medicine SF - Physician Workforce Assessment  
 Legal Authority: 304A-2171, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-185-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	144,697	151,931	159,528	163,516	167,604	171,794
B. Other Current Expenses	255,303	250,501	250,501	250,501	250,501	250,501
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>400,000</b>	<b>402,432</b>	<b>410,029</b>	<b>414,017</b>	<b>418,105</b>	<b>422,295</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variations:**

Revenues FY 2017: Variance due to decrease in volume of applicants.  
 Revenues FY 2020: Variance due to increase in volume of applicants.  
 Revenues FY 2021: Variance due to increase in volume of applicants.  
 Revenues FY 2022: Variance due to decrease in volume of applicants.  
 Expenditures FY 2018: AMCAS licensing fees

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Beginning Cash Balance	230,385	249,512	250,669	272,216	440,962	515,154	600,651
Revenues	218,020	208,449	236,197	365,501	281,814	300,000	300,000
Expenditures	198,894	207,292	214,650	196,755	207,622	214,503	224,097
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	249,512	250,669	272,216	440,962	515,154	600,651	676,554
Encumbrances	12,390	4,139	3,623	13,322	16,620		
Unencumbered Cash Balance	237,122	246,530	268,593	427,639	498,534	600,651	676,554

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Graduate Application RF (JABSOM)  
 Apprn. Acct. Number: S-381-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2260, HRS

**Statement of Objectives**

Per statute, application processing fees shall be used to pay the costs of processing applications to all JABSOM graduate programs

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Expected MD program degrees bestowed	77.00	77.00	77.00	77.00	77.00	77.00
2.							
3.							
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total MD program enrollment count	308.00	308.00	308.00	308.00	308.00	308.00	308.00
2.								
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total MD program applications processed (count)	2,400.00	2,600.00	2,800.00	3,000.00	3,200.00	3,200.00
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Graduate Application RF (JABSOM)  
 Legal Authority: 304A-2260, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-381-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	191,873	201,467	211,540	216,829	222,249	227,806
B. Other Current Expenses	22,630	22,630	22,630	22,630	22,630	22,630
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>214,503</b>	<b>224,097</b>	<b>234,170</b>	<b>239,459</b>	<b>244,879</b>	<b>250,436</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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

Revenues FY 2021: Increase in parking collections due to reduced demand for parking spaces

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

Expenditures FY2021: Parking lease fees were charged to tuition in FY21 in our effort to replenish cash reserve.

Expenditures FY2022: Increase due to parking refunds and funds transferred to debt service to cover bond admin support costs

Expenditures FY2023: Increase due to resumption of parking lease fees being charged to this revolving fund

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	300,000	400,000	400,000	400,000	400,000	400,000	400,000
Beginning Cash Balance	115,633	108,112	54,683	61,238	319,850	498,262	573,569
Revenues	275,973	307,175	345,492	327,005	346,559	539,307	509,300
Expenditures	273,786	338,415	338,918	61,736	146,347	464,000	434,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(9,708)	(22,189)	(19)	(6,657)	(21,801)	0	0
Ending Cash Balance	108,112	54,683	61,238	319,850	498,262	573,569	648,869
Encumbrances	15,193	184,318	102,927	106,287	126,214		
Unencumbered Cash Balance	92,919	(129,635)	(41,689)	213,564	372,048	573,569	648,869

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Real Property & Facilities Use RF (JABSOM)  
 Apprn. Acct. Number: S-381-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

**Statement of Objectives**

This fund was established to provide coverage for JABSOM facility operating costs which include repairs and maintenance, contractor services, supplies, security janitorial services and leased parking. This revolving fund is funded by rental of JABSOM facilities that include buildings, grounds, furnishings and equipment.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Expected facility leased revenues	236,000	206,000	206,000	206,000	206,000	206,000
2.							
3.							
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Gross square footage available for leasing	7,200	7,200	7,200	7,200	7,200	7,200	7,200
2.								
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of real property lease agreements	3	3	3	3	3	3
2.							
3.							
4.							
5.							



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Real Property & Facilities Use RF (JABSOM)  
 Legal Authority: 304A-2274, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-381-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	81,755	51,843	51,935	51,993	52,053	52,115
B. Other Current Expenses	382,245	382,157	382,065	382,007	381,947	381,885
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>464,000</b>	<b>434,000</b>	<b>434,000</b>	<b>434,000</b>	<b>434,000</b>	<b>434,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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 Waikīkī Aquarium by providing a fund to receive revenue and process expenditures that occur in the daily operations.

**Source of Revenues:**

Revenues are derived from admission fees, education program fees, rental of the facility, and other miscellaneous activities that occur at the Aquarium site.

**Current Program Activities/Allowable Expenses:**

Expenses are incurred for the general operations of the Aquarium including salaries of non-general funded employees.

Funds are also used to assist in the maintenance of the Waikīkī Aquarium facility as needed.

**Variances:**

Aquarium reopened on July 1, 2021 at the peak of summer visitor season. Since reopening admissions have climbed to pre pandemic levels from North America. Unfortunately, the Asian market which we depend during the low season has not returned due to Covid restrictions abroad. We anticipate those restrictions to ease later this Fall.

As is the trend in the industry, staffing has been a challenge. We are focusing hiring efforts in critical areas such as Visitor Services and Exhibits.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	291,054	(38,187)	244,869	47,176	(642,856)	273,690	253,690
Revenues	2,735,465	2,848,424	2,758,611	275,134	1,644,019	1,700,000	1,800,000
Expenditures	3,064,706	2,565,368	2,956,304	965,165	727,473	1,720,000	1,720,000
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	(38,187)	244,869	47,176	(642,856)	273,690	253,690	333,690
Encumbrances	90,302	151,736	44,462	53,455	35,230		
Unencumbered Cash Balance	(128,489)	93,132	2,713	(696,311)	238,459	253,690	333,690

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: State Aquarium SF  
 Apprn. Acct. Number: S-304-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2165, HRS

**Statement of Objectives**

To inspire and promote understanding, appreciation, and conservation of Pacific Marine Life through educational living exhibits and informative educational programs.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Annual number of Aquarium visitors	280,000	280,000	300,000	300,000	310,000	310,000
2.	Number of local school children in education programs	25,000	30,000	30,000	30,000	30,000	30,000
3.							
4.							
5.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Annual visitors to Oahu	1.5 mil	2.0 mil	2.0 mil	5.6 mil	5.6 mil	5.6 mil	5.6 mil
2.	Oahu population	980,000	980,000	980,000	980,000	980,000	980,000	980,000
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Renovate aquarium public galleries	280,000	280,000	300,000	300,000	300,000	300,000
2.	Increase educational offerings and program diversity - local school children participating	25,000	30,000	30,000	30,000	30,000	30,000
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: State Aquarium SF  
 Legal Authority: 304A-2165, HRS  
 Fund Type (MOF): B  
 Apprn. Acct. Number: S-304-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	1,070,000	1,070,000	1,070,000	1,070,000	1,070,000	1,070,000
B. Other Current Expenses	650,000	650,000	650,000	650,000	650,000	650,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>1,720,000</b>	<b>1,720,000</b>	<b>1,720,000</b>	<b>1,720,000</b>	<b>1,720,000</b>	<b>1,720,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Source of Revenues:**

Revenue is earned through sales of marine-related merchandise.

**Current Program Activities/Allowable Expenses:**

Expenses are incurred for the general operations of the gift shop, including salaries of non-general funded employees.

**Variations:**

The Gift Shop reopened on July 1, 2021 with minimal staff. Since reopening sales have increased proportionately

Sales were driven from the North American market. We will see a decline in sales during the slow season but anticipate with easing of travel restrictions from from Asia, sales should recover.

Large variances year over year is attributed to our closure and reopening. Those variances will reduce as we return to capacity in terms of visitors and staffing.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	996,499	996,499	996,499	996,499	996,499	996,499	996,499
Beginning Cash Balance		326,769	273,450	(60,376)	2,847	675,076	1,337,076
Revenues	552,955	1,120,561	133,549	60,734	1,279,929	1,400,000	1,400,000
Expenditures	226,186	1,173,880	467,376	17,277	607,700	738,000	763,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	326,769	273,450	(60,376)	(16,919)	675,076	1,337,076	1,974,076
Encumbrances	17,607	17,551	(871)	(771)	49,597		
Unencumbered Cash Balance	309,162	255,899	(59,505)	(16,148)	625,478	1,337,076	1,974,076

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH Commercial Enterprises RF (WAQ Giftshop)  
 Apprn. Acct. Number: S-342-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

To provide marine related items of educational value or which inspire an appreciation of the ocean.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Annual number of Gift Shop visitors	210,000	210,000	225,000	225,000	225,000	225,000
2.	Gross Sales	720,000	1 mil	1 mil	1.5 mil	1.5 mil	1.5 mil
3.							
4.							
5.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Annual visitors to Oahu	1.5 mil	2.0 mil	2.0 mil	5.6 mil	5.6 mil	5.6 mil	5.6 mil
2.	Oahu population	980,000	980,000	980,000	980,000	980,000	980,000	980,000
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Renovate and expand Gift Shop area	50,000	100,000	100,000	100,000	100,000	100,000
2.	Support Aquarium operations.	250,000	250,000	250,000	250,000	250,000	250,000
3.	Gift Shop Operations	250,000	250,000	250,000	250,000	250,000	250,000
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH Commercial Enterprises RF (WAQ Giftshop)  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Apprn. Acct. Number: S-342-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	250,000	250,000	250,000	250,000	250,000	250,000
B. Other Current Expenses	488,000	513,000	513,000	513,000	513,000	513,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>738,000</b>	<b>763,000</b>	<b>763,000</b>	<b>763,000</b>	<b>763,000</b>	<b>763,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: UH Tuition and Fees SF  
 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.

**Variances:**

The decrease in revenue for FY 2021 is due to an overall enrollment decline which required spending adjustments and cost saving measures were set in place. Higher declines were in the non-resident population and Doctor of Pharmacy program. In FY 2022, due to reduced general funds, expenditures were transferred to the Tuition and Fees SF resulting in increased expenditures.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	31,148,577	31,849,364	31,717,740	31,554,650	31,554,650	28,754,650	28,754,650
Beginning Cash Balance	5,192,961	6,442,123	5,906,946	4,586,155	3,531,468	2,941,795	3,000,000
Revenues	35,184,495	34,366,018	33,062,622	29,840,659	29,612,096	25,313,849	25,356,848
Expenditures	24,266,560	23,012,626	23,225,958	13,939,201	16,619,109	22,030,500	17,840,855
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer in for Summer Session	389,364	478,568	641,015	719,712	606,249	636,561	668,390
Transfer out for URUF Debt Service	(674,881)	(489,887)	(490,676)	(488,550)	(488,493)	(488,026)	(488,026)
Transfer out for URUF R&R	(37,705)	(37,705)	(37,705)	(93,308)	(133,024)	(133,024)	(133,024)
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 Assessments	(801,633)	(779,602)	(862,754)	(912,157)	(735,566)	(793,505)	(793,505)
Transfer out for Programmatic Support	(668,231)	(670,773)	(656,239)	(871,547)	(877,020)	(649,461)	(672,990)
Transfer in/out for Act 236	(1,325,687)	(3,839,171)	(3,201,096)	(8,760,295)	(7,684,806)	4,752,311	453,162
Transfer in for HEERF	0	0	0	0	2,280,000	0	0
<b>Net Total Transfers</b>	<b>(9,668,773)</b>	<b>(11,888,570)</b>	<b>(11,157,455)</b>	<b>(16,956,145)</b>	<b>(13,582,660)</b>	<b>(3,225,144)</b>	<b>(7,515,993)</b>
Ending Cash Balance	6,442,123	5,906,946	4,586,155	3,531,468	2,941,795	3,000,000	3,000,000
Encumbrances	6,412,576	5,813,793	4,605,635	3,528,210	2,974,191	3,000,000	3,000,000
Unencumbered Cash Balance							0



**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

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Additional Information:

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Tuition and Fees SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2153, HRS

**Statement of Objectives**

Develop eligible individuals to higher levels of intellectual, personal, social and vocational competency by providing occupational, general academic and professional training leading to certificates or degrees

<b>Fund Measures of Effectiveness</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Degree attainment by Native Hawaiians	230	242	254	267	280	294
2. Number of degrees and certificates of achievement earned	854	897	942	989	1,039	1,091
3. Number of pell grant recipients	1,670	1,670	1,670	1,670	1,670	1,670
4. Extramural fund support (\$ millions)	17.6	18.5	19.4	20.4	21.4	22.5
5. Number of degrees in STEM fields	182	191	200	210	221	232
6. Number of transfers from UH 2 year campuses	404	424	446	468	491	516
7.						

<b>Program Size Indicators</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Total State Population (in thousands)	1,418	1,430	1,441	1,453	1,464	1,476	1,488
2. Resident Undergrad Degrees & Certs of Achievement Earned 18-24	272	283	295	307	319	332	345
3. Resident Undergrad Degrees & Certs of Achievement Earned 18+	455	459	464	468	473	478	482
4.							
5.							
6.							
7.							

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Undergraduate headcount enrollment	2,679	2,642	2,615	2,608	2,609	2,609
2. Graduate headcount enrollment	598	602	606	610	613	613
3. Number of student semester hours	41,937	41,495	41,178	41,123	41,169	41,169
4. Number of classes	711	711	711	711	711	711
5. Number of applications for admissions	4,651	4,697	4,744	4,792	4,839	4,888
6. Number of financial aid applications processed	8,603	8,603	8,603	8,603	8,603	8,603
7. Number of baccalaureate degrees granted	697	732	768	807	847	889
8. Number of graduate and professional degrees granted	158	166	174	183	192	201
9.						
10.						



**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variations:**

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. Library operations were impacted by the COVID-19 pandemic resulting in decreased revenues and expenses in FY 2020 to FY 2022 as there were less students and faculty physically on campus with the majority of classes being taught online.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	21,309	21,309	21,309	21,309	21,309	21,309	21,309
Beginning Cash Balance	4,157	4,377	9,365	11,793	15,009	18,921	20,360
Revenues	10,766	6,153	3,860	3,320	1,622	1,665	1,698
Expenditures	10,546	1,165	1,432	104	220	226	232
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	2,511	0	0
Ending Cash Balance	4,377	9,365	11,793	15,009	18,921	20,360	21,826
Encumbrances							
Unencumbered Cash Balance	4,377	9,365	11,793	15,009	18,921	20,360	21,826

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii at Hilo**

Name of Fund: Library SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2155, HRS

**Statement of Objectives**

Provide access to scholarly research materials, instruction, technology, and general academic support as required by Western Association of Schools and Colleges for accreditation.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of UH affiliated patrons	6,316	6,332	6,347	6,363	6,379	6,443
2.	Number of non-UH affiliated patrons	100	100	100	100	100	100
3.	Undergraduate headcount enrollment	2,679	2,642	2,615	2,608	2,609	2,609
4.	Graduate headcount enrollment	598	602	606	610	613	613
5.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total State Population (in thousands)	1,418	1,430	1,441	1,453	1,464	1,476	1,488
2.	Resident Undergrad Degrees & Certs of Achievement Earned 18-24	272	283	295	307	319	332	345
3.	Resident Undergrad Degrees & Certs of Achievement Earned 18+	455	459	464	468	473	478	482
4.								
5.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of (printed) books in circulation	183,000	183,915	184,835	185,759	186,688	184,821
2.	Number of eBooks available	213,820	218,096	222,458	226,907	231,445	236,074
3.	Number of subscriptions/databases available	150	150	150	150	150	150
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: Library SF  
 Legal Authority: 304A-2155, HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: S-312-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	226	232	238	244	251	258
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>226</b>	<b>232</b>	<b>238</b>	<b>244</b>	<b>251</b>	<b>258</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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. The effects of the COVID-19 pandemic continued into FY 2021. Non-credit classes and programs were not offered but certain fixed costs were still incurred. **The fund was legislatively repealed effective 7/1/2021.**

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	529,736	479,736	485,896	487,247			
Beginning Cash Balance	155,479	286,156	371,600	251,581	179,461	0	0
Revenues	182,758	108,366	41,862	2,324	0		
Expenditures	321,946	201,667	115,802	74,444	0		
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	269,865	178,744	(46,078)	0	(179,461)	0	0
Ending Cash Balance	286,156	371,600	251,581	179,461	0	0	0
Encumbrances	1,025	7,093	3,546	2,579			
Unencumbered Cash Balance	285,131	364,507	248,035	176,882	0	0	0

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

In FY 2019 expenses increased primarily due to required facility repairs. The temporary closure of the campus due to the COVID-19 pandemic, including the Imiloa Astronomy Center Sky Garden Cafe, resulted in reduced revenue and expenses for FY 2020 and FY 2021. Also contributing to the decrease in revenue in FY 2020 rental income decreased from the Hawaii Innovation Center Facility and NHERC that was transferred to Hawaii Community College. Due to most classes being offered online, there were decreases in graphic services, motorpool usage and mailroom operations. The increase in expenses in FY 2022 are due to various repair and maintenance expenses as well as an increase in salary expenses in Health Services where extramural funding ended. Expenses for the newly established Community Engaged Learning account started in FY 2022.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	730,999	830,999	839,212	841,013	1,328,260	1,328,260	1,328,260
Beginning Cash Balance	557,618	689,761	707,985	649,299	593,190	636,074	569,745
Revenues	740,931	746,083	619,268	327,242	355,161	514,426	576,130
Expenditures	622,089	727,859	596,865	383,350	610,739	690,755	606,834
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	13,300	0	(81,089)	0	298,461	110,000	0
Ending Cash Balance	689,761	707,985	649,299	593,190	636,074	569,745	539,041
Encumbrances	84,631	102,124	97,939	84,963	97,736	24,481	26,500
Unencumbered Cash Balance	605,130	605,861	551,360	508,227	538,338	545,264	512,541

**Additional Information:**

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



**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Auxiliary Enterprises SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

Provide auxiliary services to students, faculty, staff and community that are ancillary to, but facilitates the university's instruction, research and public mission of challenging students to reach their highest level of academic achievement by inspiring learning, discovery and creativity inside and outside the classroom.

<b>Fund Measures of Effectiveness</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of degrees and certificates of achievement earned	854	897	942	989	1,039	1,091
2. Revenue generated from auxiliary services provided (\$ thousands)	514.4	576.1	589.7	619.0	628.2	633.4
3. Number of community partnerships	42	44	46	48	50	52
4. Number of students served through the medical clinic	1,800	1,800	2,000	2,000	2,250	2,250
5. Number of Global Education certificates earned	8	12	14	16	18	20
6. Number of parcels mailed through the campus mailroom	80,210	80,141	79,880	80,000	80,000	80,000
7. Number of students trained in small boat operations	20	20	20	20	20	20

<b>Program Size Indicators</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Total State Population (in thousands)	1,418	1,430	1,441	1,453	1,464	1,476	1,488
2. Resident Undergrad Degrees & Certs of Achievement Earned 18-24	272	283	295	307	319	332	345
3. Resident Undergrad Degrees & Certs of Achievement Earned 18+	455	459	464	468	473	478	482
4.							
5.							
6.							
7.							

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of students participating in community engaged learning	210	221	232	244	256	268
2. Number of students accepted for incoming international student exchange	40	45	50	55	60	60
3. Number of program offerings through student medical services	8	10	10	12	12	12
4. Number of customers served at the Imiloa Astronomy Center dining facility	12,000	24,000	60,000	60,000	60,000	60,000
5. Number of graphic service jobs completed	540	640	670	703	740	740
6. Number of motorpool vehicle reservations	175	175	175	175	175	175
7. Boat Usage for educational and research activities	111	111	111	111	111	111

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: UH Auxiliary Enterprises SF  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: S-312-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	401,474	331,376	297,672	301,455	302,006	296,646
B. Other Current Expenses	289,281	275,458	278,015	282,838	288,834	295,652
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>690,755</b>	<b>606,834</b>	<b>575,687</b>	<b>584,293</b>	<b>590,840</b>	<b>592,298</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	641,307	642,662	657,399	666,593	856,900	857,779	857,779
Revenues	0	0	0	0	0	0	0
Expenditures	6,548,645	6,535,263	6,540,807	6,359,693	6,549,121	6,550,000	6,550,000
<b>Transfers</b>							
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	642,662	657,399	666,593	856,900	857,779	857,779	857,779
Encumbrances							
Unencumbered Cash Balance	642,662	657,399	666,593	856,900	857,779	857,779	857,779

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Scholarship & Assistance SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

**Statement of Objectives**

Develop eligible individuals to higher levels of intellectual, personal, social and vocational competency by providing financial assistance and support for students to complete certificates or degrees

<b>Fund Measures of Effectiveness</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Degree attainment by Pell eligible students	380	380	400	400	420	420
2. Number of degree and certificates of achievement earned	854	897	942	989	1,039	1,091
3. Amount of institutional aid awarded to students (\$ millions)	6.45	6.45	6.45	6.45	6.45	6.45
4.						
5.						

<b>Program Size Indicators</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Total State Population (in thousands)	1,418	1,430	1,441	1,453	1,464	1,476	1,488
2. Undergraduate headcount enrollment	2,760	2,679	2,642	2,615	2,608	2,609	2,609
3. Graduate headcount enrollment	483	598	602	606	610	613	613
4.							
5.							

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2026-27</b>
1. Number of FAFSA submitted	7,800	7,900	8,000	8,000	8,100	8,100
2. Number of students packaged for financial aid	3,750	3,800	3,850	3,900	3,950	4,000
3.						
4.						
5.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: UH Scholarship & Assistance SF  
 Legal Authority: 304A-2159, HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: S-312-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	6,550,000	6,550,000	6,550,000	6,550,000	6,550,000	6,550,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>6,550,000</b>	<b>6,550,000</b>	<b>6,550,000</b>	<b>6,550,000</b>	<b>6,550,000</b>	<b>6,550,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

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

The decrease of revenues and expenses in FY 2021 were due to the continued effects of COVID-19. Most students decided to reside at home instead of on campus in the residence halls since most of the courses were available fully online. Expenses followed the same pattern with less utility and services for the halls. Revenue and expenses increased in FY 2022 due to increased occupancy as students are starting to return to the residence halls.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	5,458,514	5,458,514	5,781,101	5,786,053	5,870,129	8,070,129	8,070,129
Beginning Cash Balance	5,082,472	5,792,101	6,578,735	5,947,404	5,699,318	7,123,382	6,740,412
Revenues	6,532,951	6,873,612	5,796,061	2,960,689	5,674,041	7,971,074	8,763,237
Expenditures	5,005,142	4,971,729	5,312,272	2,822,710	4,141,137	7,948,116	7,007,305
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer in for R&R		37,705	37,705	93,308			133,034
Transfer out for Debt Service		(1,152,954)	(1,152,824)	(1,138,719)			(1,138,709)
Transfer in for Coronavirus Relief				659,347			
Net Total Transfers	(818,180)	(1,115,249)	(1,115,119)	(386,065)	(108,840)	(405,928)	(1,005,685)
Ending Cash Balance	5,792,101	6,578,735	5,947,404	5,699,318	7,123,382	6,740,412	7,490,659
Encumbrances	455,768	1,497,395	955,993	423,243	371,797	996	996
Unencumbered Cash Balance	5,336,333	5,081,340	4,991,411	5,276,075	6,751,584	6,739,416	7,489,663

**Additional Information:**

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

**Non-General Fund Program Measures Report**  
**for submittal to the 2023 Legislature**  
**University of Hawaii at Hilo**

Name of Fund: University Revenue Undertakings Funds  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

Provide affordable and quality housing and meal options as part of a holistic approach in support of the growth and development of the whole student in a learning and living environment that complements their individual educational goals. Foster a vibrant campus environment within which to study, work and live to enhance the student experience on campus by providing a variety of convenient and affordable food and beverage options that meets current and projected campus food service needs. Provide for the Daniel K Inouye College of Pharmacy (DKICP) facilities which enable students and faculty to succeed in their studies and research activities.

**Fund Measures of Effectiveness**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Occupancy rate (%)	70%	75%	80%	85%	90%	95%
2. Average percentage of rental increase/decrease	0%	3%	3%	3%	3%	3%
3. Average percentage of meal plan increase/decrease	5%	5%	5%	5%	5%	5%
4. Amount invested in maintenance of facilities (\$ thousands)	885	910	675	700	700	700
5. Number of experiential learning activities	150	160	180	180	200	200
6. Retail food service sales (Fall/Spring) (\$ thousands)	72	72	72	90	90	90
7. Number of Pharm Sci PhD degrees awarded	1	2	2	0	0	0
8. Number of PharmD degrees awarded	41	39	44	27	40	40
9.						
10.						

**Program Size Indicators**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of student residents	562	630	675	720	765	810	855
2. Commuter student headcount enrollment	2,765	2,647	2,569	2,501	2,453	2,412	2,367
3. Total number of employees	858	861	860	860	860	860	860
4. Head count enrollment in DKICP	213	151	150	151	147	160	160
5.							

**Fund Activities Encompassed**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of housing applications	1,500	1,550	1,550	1,550	1,750	1,750
2. Number of housing assignments	1,050	1,100	1,100	1,100	1,100	1,100
3. Number of meal plans purchased	475	500	500	550	550	550
4. Annual meal plan price increase (%)	5%	5%	5%	5%	5%	5%
5. Number of work orders submitted	1,550	1,600	1,650	1,700	1,700	1,750
6. Number of students assigned to a Living, Learning Community (LLC)	45	45	60	60	60	60
7. Total number of food and beverage menu items (variety of food options)	360	370	370	380	380	400
8. Annual food and beverage price increase (%)	3%	2%	0%	2%	0%	3%
9. Number of research grant awarded to DKICP faculty	6	6	6	6	6	6
10. Extramural grants funded to DKICP faculty (\$ thousands)	361	371	382	394	406	414

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: University Revenue Undertakings Fund  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: S-312-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	1,232,052	1,239,738	1,283,131	1,356,143	1,356,143	1,388,583
B. Other Current Expenses	6,481,064	5,727,567	6,616,038	6,448,600	6,301,225	6,248,918
C. Equipment	235,000	40,000	40,000	40,000	40,000	40,000
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>7,948,116</b>	<b>7,007,305</b>	<b>7,939,169</b>	<b>7,844,743</b>	<b>7,697,368</b>	<b>7,677,501</b>



**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

The change in expenditures in FY 2019 to 2020 was 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 FY 2020 reflects a full year of lease payments offset by a decrease in fee revenue. The decrease of expenditures in FY 2021 was due to less activity and visitors to Mauna Kea due to the pandemic.

Expenses for ceded land payments also decreased as a result of less revenue. Revenues increased in FY 2022 as visitor activity to Mauna Kea increased as pandemic restrictions were eased. The lease revenues for FY 2022 also increased per contract terms.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	756,000	756,000	756,000	956,000	956,000	1,556,000	1,556,000
Beginning Cash Balance	83,072	66,933	72,811	186,411	460,864	975,938	298,938
Revenues	386,039	545,822	743,302	689,294	966,847	873,000	1,073,000
Expenditures	402,178	539,944	629,702	414,841	451,773	1,550,000	1,100,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	66,933	72,811	186,411	460,864	975,938	298,938	271,938
Encumbrances				10,000		0	0
Unencumbered Cash Balance	66,933	72,811	186,411	450,864	975,938	298,938	271,938

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii at Hilo**

Name of Fund: UHH Mauna Kea Lands Management SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2170, HRS

**Statement of Objectives**

Protect the cultural, natural, and educational resources of Maunakea for future generations and to ensure the health and safety of those visiting, practicing, and working there.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of CMP Outcomes Met	11	11	11	12	12	12
2.	Revenue Generated (\$ thousands)	873	1,073	1,253	1,253	1,253	1,253
3.							
4.							
5.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	County of Hawaii Population inclusive of daily visitor counts	1,459,596	1,517,980	1,579,699	1,641,847	1,707,521	1,775,822	1,846,855
2.	Number of leases, licenses, and permits for the use of land and facilities within the Maunakea lands	22	19	19	19	19	19	19
3.	Number of acres managed	11,386	11,386	11,386	11,386	11,386	11,386	11,386
4.								
5.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of CMP management actions completed/ongoing	89	103	103	103	103	103
2.	Number of vehicles entering UH managed Maunakea lands	107,625	109,778	111,973	111,973	111,973	111,973
3.	Number of persons entering UH managed Maunakea lands	269,063	274,445	279,933	279,933	279,933	279,933
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: UHH Mauna Kea Lands Management SF  
 Legal Authority: 304A-2170, HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: S-312-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,550,000	1,100,000	1,250,000	1,250,000	1,250,000	1,250,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,550,000</b>	<b>1,100,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,250,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

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

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Beginning Cash Balance	711	570	570	570	107	21	21
Revenues	0	0	0	0	0	0	0
Expenditures	141	0	0	463	86	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	570	570	570	107	21	21	21
Encumbrances	138	138	0	0	0	0	0
Unencumbered Cash Balance	432	432	570	107	21	21	21

**Additional Information:**

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

**Non-General Fund Program Measures Report**  
**for submittal to the 2023 Legislature**  
**University of Hawaii at Hilo**

Name of Fund: UHH CIP Project Assessment SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2172, HRS

**Statement of Objectives**

Support in financing operational costs of implementing Capital Improvement Projects, Repair and Maintenance Projects funded via bond funds to assist in projects completion.

**Fund Measures of Effectiveness**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of RIM projects completed and or closed.	4	5	5	5	5	5
2. Number of CRDM projects completed and or closed.	6	5	7	9	6	6
3. Amount of reduction in UH Hilo deferred maintenance backlog (\$ millions)	7.00	4.90	7.91	9.94	11.76	8.29
4.						
5.						

**Program Size Indicators**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Campus Gross Square Footage	1,262,736	1,262,736	1,262,736	1,262,736	1,262,736	1,262,736	1,262,736
2. Campus Deferred Maintenance Backlog (\$ millions)	20.18	52.17	53.75	55.43	51.14	45.41	25.00
3. Campus Current Replacement Value (\$ millions)	750.88	788.42	827.84	869.24	912.70	958.33	983.19
4.							
5.							

**Fund Activities Encompassed**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of projects being design/planned under the supervision of OFPC.	4	4	6	7	5	9
2. Number of projects under construction being observed by OFPC.	8	8	10	12	11	15
3. Amount of CIP, R&M funded projects administered (\$ millions)	7.00	11.30	14.20	16.80	15.00	9.95
4.						
5.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: UHH CIP Project Assessment SF  
 Legal Authority: 304A-2172, HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: S-312-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	0	0	0	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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. In FY 2021 some sporting events resumed in January 2021 with limited traveling and no in-person spectators resulting in both reduced revenue and expenditures. In FY 2022 as COVID-19 restrictions were eased, more in person events occurred increasing revenues. Expenses also increased as team travel increased.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	267,789	317,789	317,789	317,789	317,789	317,789	317,789
Beginning Cash Balance	155,638	114,944	34,758	138,778	223,139	209,255	251,255
Revenues	238,062	180,596	160,586	82,307	154,244	253,000	278,000
Expenditures	288,462	268,821	65,095	5,570	169,740	223,000	259,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	9,706	8,039	8,528	7,625	1,613	12,000	13,000
Ending Cash Balance	114,944	34,758	138,778	223,139	209,255	251,255	283,255
Encumbrances	10,963	0	4,352	0	16,302	0	0
Unencumbered Cash Balance	103,981	34,758	134,426	223,139	192,953	251,255	283,255

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Hilo Intercollegiate Athletics SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2176, HRS

**Statement of Objectives**

Provide local, national and international students the opportunity to attend a higher education institution while participating in post high school sports competition. Provide scholarships and academic support to ensure the success of student athletes both academically and personally. Athletic events serve as a gathering place that builds school spirit and pride throughout campus and with the local community and businesses.

<b>Fund Measures of Effectiveness</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of Student Athletes	230	232	235	235	235	235
2. Pac West/NCAA Academic Awards	130	135	140	140	145	145
3. Pac West/NCAA Athletic Awards	75	75	80	80	85	90
4.						
5.						

<b>Program Size Indicators</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Undergraduate headcount enrollment	2,760	2,679	2,642	2,615	2,608	2,609	2,609
2. Graduate headcount enrollment	483	598	602	606	610	613	613
3. Total Hawaii county population	202,906	205,544	208,216	210,923	213,032	215,162	217,314
4.							
5.							

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of Home Games	115	118	120	123	125	130
2. Season Ticket Sales (\$ thousands)	8	10	13	16	18	50
3. General Ticket Sales (\$ thousands)	15	33	40	50	56	60
4. Corporate Sponsorships (\$ thousands)	50	60	75	95	115	120
5.						
6.						



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: UH Hilo Intercollegiate Athletics SF  
 Legal Authority: 304A-2176, HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: S-312-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	223,000	259,000	263,000	291,000	293,000	293,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>223,000</b>	<b>259,000</b>	<b>263,000</b>	<b>291,000</b>	<b>293,000</b>	<b>293,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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. Due to the ongoing COVID-19 pandemic, no live performances were held in FY 2021 resulting in reduced revenue and expenditures. In FY 2022 as COVID-19 restrictions were eased, some live performances occurred increasing revenues. Expenses were less in FY 2022 due to the availability of extramural funds that covered salary expenses.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	170,035	170,035	170,035	170,035	170,035	170,035	170,035
Beginning Cash Balance	27,560	34,123	33,387	26,065	5,032	160,938	265,808
Revenues	141,593	147,193	127,913	62	11,173	96,100	96,735
Expenditures	135,030	147,928	135,235	22,160	7,267	131,230	139,715
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	1,064	152,000	140,000	0
Ending Cash Balance	34,123	33,387	26,065	5,032	160,938	265,808	222,828
Encumbrances	685	1,014	676	330	563	0	0
Unencumbered Cash Balance	33,437	32,373	25,389	4,702	160,375	265,808	222,828

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Hilo Theatre SF  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2178, HRS

**Statement of Objectives**

Provide an educational and cultural gathering place for the university and Big Island communities. Offering significant inclusive educational and diverse cultural opportunities, where dialogue, the exchange of cultural and artistic ideas and co-curricular activities are encouraged and valued.

<b>Fund Measures of Effectiveness</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of university departments/programs supported	8	10	11	11	11	1
2. Number of community groups served	12	12	15	15	15	15
3. Number of K-12 and DOE schools supported	24	24	24	24	24	24
4. Grant Funds supporting produced and presented events (\$ thousands)	5	8	10	10	10	10
5. Number of Artists (professional) supported	32	35	35	37	37	40
6. Number of UH Student Artists supported	160	200	200	200	200	225
7.						

<b>Program Size Indicators</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Undergraduate headcount enrollment	2,760	2,679	2,642	2,615	2,608	2,609	2,609
2. Graduate headcount enrollment	483	598	602	606	610	613	613
3. Number of university students served (18-25 yrs.)	350	3,000	3,000	3,500	3,500	3,500	3,500
4. Number of community members served (26-90 yrs.)	4,000	8,900	12,000	13,000	14,000	15,000	17,000
5. Number of children served (5-17 yrs.)	2,500	6,600	5,000	5,000	6,600	5,000	6,500
6. East Hawai'i Island Population	45,050	45,250	45,450	45,650	45,850	46,050	46,050
7.							

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of artist groups presented (Nationally and Internationally renowned)	6	8	8	9	9	9
2. Number of DOE (K-12) events presented	7	4	4	7	4	5
3. Number of Virtual Events produced and presented	2	2	2	2	2	4
4. Number of community events supported	24	38	38	40	40	40
5. Number of university events supported	22	30	32	32	32	32
6.						
7.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: UH-Hilo Theatre SF  
 Legal Authority: 304A-2178, HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: S-312-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	91,790	96,735	101,952	101,977	101,977	101,977
B. Other Current Expenses	39,440	42,980	48,600	54,000	59,200	64,400
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>131,230</b>	<b>139,715</b>	<b>150,552</b>	<b>155,977</b>	<b>161,177</b>	<b>166,377</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-210  
 Name of Fund: Pacific International Space Center for Exploration Systems  
 Legal Authority: 304A-3356, HRS

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

**Intended Purpose:**

Per statute, this fund is used for the operation, maintenance, and management of the space center projects, facilities, services, and publications and for the design and construction of new facilities and the renovation of or addition to existing facilities.

**Source of Revenues:**

Fees from services, rentals, publications, royalties and patents

**Current Program Activities/Allowable Expenses:**

Expenses related to the operations of the Pacific International Space Center for Exploration Systems.

**Variances:**

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling						250,000	250,000
Beginning Cash Balance		0	0	0	0	0	5,000
Revenues						45,000	60,000
Expenditures						40,000	44,500
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	5,000	20,500
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	5,000	20,500

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii at Hilo**

Name of Fund: Pacific International Space Center for Exploration Systems (PISCES)  
 Apprn. Acct. Number: S-312-F  
 Fund Type (MOF): B  
 Legal Authority: HRS 304A-3356

**Statement of Objectives**

Develop outreach opportunities, research, and workforce skills and experiences in aerospace and related fields.

**Fund Measures of Effectiveness**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of PISCES impacted students that have gone on to a graduate program, or to work in, an aerospace or related technical field post-graduation	4	5	7	9	15	15
2. Number of incoming freshmen with prior exposure to PISCES outreach programs	4	6	10	12	15	20
3. Number of K-12 students reached through outreach activities	20	25	30	35	40	50
4. Number of UH students participating in PISCES projects	4	8	10	12	14	14
5.						

**Program Size Indicators**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Undergraduate headcount enrollment	2,760	2,679	2,642	2,615	2,608	2,609	2,609
2. Graduate headcount enrollment	483	598	602	606	610	613	613
3. Revenue Generated (\$ thousands)	0	300	350	400	500	750	750
4.							
5.							

**Fund Activities Encompassed**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of applications for PISCES internships	10	12	14	16	18	20
2. Number of UHH faculty involved in PISCES projects, grants, and outreach	2	4	6	8	10	12
3. Number of external collaborations pursued	8	10	10	12	14	16
4.						
5.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: Pacific International Space Center for Exploration Systems  
 Legal Authority: 304A-3356, HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: S-312-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	10,000	25,000	30,000	35,000	45,000	45,000
B. Other Current Expenses	15,000	17,000	20,000	30,000	35,000	45,000
C. Equipment	15,000	2,500		5,000		
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>40,000</b>	<b>44,500</b>	<b>50,000</b>	<b>70,000</b>	<b>80,000</b>	<b>90,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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.

Revenues decreased in FY 2021 and FY 2022 due to a decline in external customers and the number of professional exams administered, likely due to the ongoing concerns of COVID-19. FY 2021 and FY 2022 expenses decreased due to student help salaries being paid by extramural Funds.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	28,207	28,207	28,207	28,207	36,702	36,702	36,702
Beginning Cash Balance	16,756	19,017	26,994	33,762	29,990	29,677	30,649
Revenues	9,660	21,848	19,454	5,052	4,071	3,938	4,017
Expenditures	7,399	13,872	12,686	8,824	4,383	2,966	1,928
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	19,017	26,994	33,762	29,990	29,677	30,649	32,738
Encumbrances			7,875				
Unencumbered Cash Balance	19,017	26,994	25,887	29,990	29,677	30,649	32,738

**Additional Information:**

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



**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Commercial Enterprises RF  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

Enable and support students to successfully complete their classes and pursue graduate areas of study by providing test proctoring services and graduate admissions standardized exams.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of tests provided	1,000	1,380	1,380	1,380	1,380	1,380
2.	Number of students served	750	1,035	1,035	1,035	1,035	1,035
3.							
4.							
5.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Undergraduate headcount enrollment	2,760	2,679	2,642	2,615	2,608	2,609	2,609
2.	Graduate headcount enrollment	483	598	602	606	610	613	613
3.	Number of faculty (BU 07 & BU 67)	286	286	280	280	280	280	280
4.								
5.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of external standardized tests administered	280	500	500	500	500	500
2.	Revenue generated for administering external standardized tests (\$ thousands)	11.2	15.8	15.8	15.8	15.8	15.8
3.	Number of tests proctored	1,000	1,380	1,380	1,380	1,380	1,380
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: UH Commercial Enterprises RF  
 Legal Authority: 304A-2251, HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-317-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	2,966	1,928	1,253	814	529	344
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,966</b>	<b>1,928</b>	<b>1,253</b>	<b>814</b>	<b>529</b>	<b>344</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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. Expenses decreased in FY 2019 to FY 2021 due to the availability of other sources of funding.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	4,156,089	4,156,089	4,156,089	4,156,089	4,156,089	4,156,089	4,156,089
Beginning Cash Balance	781,177	807,436	882,588	530,255	995,756	965,733	220,919
Revenues	2,883,892	2,316,652	2,388,217	2,962,497	3,204,624	3,247,653	2,715,118
Expenditures	3,559,927	3,125,213	2,802,368	2,458,096	3,192,588	3,946,280	2,687,463
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	702,294	883,713	61,818	(38,900)	(42,059)	(46,187)	(40,949)
Ending Cash Balance	807,436	882,588	530,255	995,756	965,733	220,919	207,625
Encumbrances	46,091	45,593	31,855	4,046	2,590	0	0
Unencumbered Cash Balance	761,345	836,995	498,399	991,710	963,143	220,919	207,625

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii at Hilo**

Name of Fund: Research and Training RF  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 306A-2253, HRS

**Statement of Objectives**

Expand research and professional development opportunities for faculty, staff, and students to improve and expand learning and knowledge, and to increase capacity in the financial structure of the University through key investments in these opportunities.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Extramural fund support (\$ millions)	17.6	18.5	19.4	20.4	21.4	22.5
2.	Indirect Cost Recovery (\$ millions)	2.07	2.10	2.15	2.20	2.23	2.23
3.							
4.							
5.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total State Population (in thousands)	1,418	1,430	1,441	1,453	1,464	1,476	1,488
2.								
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of grants submitted	153	156	159	162	165	165
2.	Number of grants funded	99	101	103	105	107	107
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: Research and Training RF  
 Legal Authority: 304A-2253, HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-317-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	272,917	250,307	298,075	298,075	298,075	298,075
B. Other Current Expenses	3,673,363	2,437,156	1,175,506	2,633,409	2,681,846	2,718,531
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>3,946,280</b>	<b>2,687,463</b>	<b>1,473,581</b>	<b>2,931,484</b>	<b>2,979,921</b>	<b>3,016,606</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Expenditures decreased in FY 2019 due to termination of a temporary position and student workers. The increase in expenditures in FY 2020 and FY 2021 are due to increased student help and the purchase of computers and software to meet program needs. Revenues and expenditures decreased in FY 2022 due to changes made to process transcripts through a clearing house. Student help expenses were also less in FY 2022 due to the availability of extramural Funds.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	139,337	139,337	139,337	139,337	139,337	139,337	139,337
Beginning Cash Balance	65,161	2,254	39,835	66,613	86,229	110,248	106,563
Revenues	60,265	55,330	50,891	51,631	45,852	52,928	50,243
Expenditures	123,171	17,749	24,113	32,015	21,833	56,613	46,621
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,254	39,835	66,613	86,229	110,248	106,563	110,185
Encumbrances	1,481	2,201	4,373	6,099	9,687	0	0
Unencumbered Cash Balance	774	37,634	62,240	80,130	100,561	106,563	110,185

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii at Hilo**

Name of Fund: Transcript & Diploma RF  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2256, HRS

**Statement of Objectives**

Support students in securing employment or scholarships for continuing education and to apply for graduate school by providing transcripts and diplomas.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of Degrees & Certificates of Achievement Earned	854	897	942	989	1,039	1,091
2.							
3.							
4.							
5.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Resident Undergrad Degrees & Certs of Achievement Earned 18-24	272	283	295	307	319	332	345
2.	Resident Undergrad Degrees & Certs of Achievement Earned 18+	455	459	464	468	473	478	482
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of transcripts issued	3,750	3,750	3,750	4,000	4,000	4,000
2.	Number of diplomas issued	1,750	1,800	1,800	1,800	1,850	1,850
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: Transcript & Diploma RF  
 Legal Authority: 304A-2256, HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-317-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	30,971	13,013	23,037	47,921	56,903	37,155
B. Other Current Expenses	25,642	33,608	36,363	38,976	38,412	35,708
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>56,613</b>	<b>46,621</b>	<b>59,400</b>	<b>86,897</b>	<b>95,315</b>	<b>72,863</b>



**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

The decrease of expenditures in FY 2020 and FY 2021 are due to cancelled activities and events as a result of COVID-19 concerns. Due to the COVID-19 pandemic overall enrollment decreased as well as the number of students attending in-person classes resulting in reduced revenue and expenditures. More activities occurred in FY 2022 as COVID-19 restrictions eased. Expenses increased due to increased student help salaries for the Student Life Center and one regular employee that started late in the year in FY 2021. Equipment purchases were made for the Student Life Center and UH Radio Broadcasting Studio and computers were purchased for the Student Life Center Esports Lounge.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	2,003,082	1,995,182	2,033,701	2,131,579	2,197,279	2,249,005	1,368,354
Revenues	1,654,378	1,593,548	1,450,668	1,018,148	1,090,317	1,135,597	1,202,743
Expenditures	1,648,977	1,555,029	1,352,789	1,064,011	1,238,669	2,266,248	1,563,568
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(13,300)	(0)	0	111,563	200,078	250,000	0
Ending Cash Balance	1,995,182	2,033,701	2,131,579	2,197,279	2,249,005	1,368,354	1,007,529
Encumbrances	84,133	60,241	109,711	178,087	192,013	9,000	9,000
Unencumbered Cash Balance	1,911,050	1,973,460	2,021,868	2,019,191	2,056,992	1,359,354	998,529

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Student Activities RF  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

**Statement of Objectives**

Foster a vibrant student life through unique and enriching student educational experiences via diversity of co-curricular student programs, activities, and services.

**Fund Measures of Effectiveness**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of newspapers, literary magazine, academic journals published	11	11	11	11	11	11
2. Number of cultural, educational, social, and personal wellness activities	79	83	87	92	97	100
3. Number of recreational and fitness activities provided	80	100	150	200	200	200
4. Number of activities that encourage student input, voice and advocacy of needs	57	57	57	57	57	60
5. Number of broadcasts on campus radio and other media	345	375	405	450	450	450

**Program Size Indicators**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Undergraduate headcount enrollment	2,760	2,679	2,642	2,615	2,608	2,609	2,609
2. Graduate headcount enrollment	483	598	602	606	610	613	613
3.							
4.							
5.							

**Fund Activities Encompassed**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of programs/events held	136	140	144	149	154	160
2. Number of students attended programs/events	2,040	2,380	2,736	3,129	3,850	3,850
3. Number of students participating in institutional governance	24	30	36	42	42	42
4.						
5.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: UH Student Activities RF  
 Legal Authority: 304A-2257, HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-317-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	765,463	760,673	809,708	815,092	774,865	779,786
B. Other Current Expenses	1,356,785	802,895	464,026	448,056	421,311	418,741
C. Equipment	144,000	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,266,248</b>	<b>1,563,568</b>	<b>1,273,734</b>	<b>1,263,148</b>	<b>1,196,176</b>	<b>1,198,527</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

The fluctuation of revenue and expense is a result of the demand for publications. 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. Publication demands increased in FY 2021 resulting in an increase in revenue and slight increase in expenditures. FY 2022 salary expenses increased because external funding ended and the need to remove and replace equipment.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	152,135	152,135	152,135	152,135	238,019	238,019	238,019
Beginning Cash Balance	62,010	46,155	197,749	238,439	289,805	284,428	221,834
Revenues	89,300	176,652	104,605	124,105	124,968	120,800	120,800
Expenditures	105,156	25,057	63,915	72,739	130,345	183,394	172,306
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	46,155	197,749	238,439	289,805	284,428	221,834	170,328
Encumbrances	1,212	16,401	38,145	38,594	50,110	0	0
Unencumbered Cash Balance	44,943	181,349	200,294	251,211	234,319	221,834	170,328

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii at Hilo**

Name of Fund: Hawaiian Language College RF  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 306A-2270, HRS

**Statement of Objectives**

Revitalization and continued advancement and growth of the Hawaiian Language. Ensure the furthering of local, national and international initiatives toward establishing language and cultural vibrancy throughout the world. Develop leaders in Hawaiian and Indigenous language and culture revitalization in academic and community environments.

**Fund Measures of Effectiveness**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of degree attainment by Ka Haka 'Ula o Ke'elikōlani students	28	29	30	32	32	34
2. Number of high school Hawaiian Immersion graduates	110	110	110	110	110	110
3. Revenue from sales of Hawaiian language materials and resources (\$ thousands)	120	120	125	125	130	130
4.						
5.						

**Program Size Indicators**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of P-12 Hawaiian Immersion students	3,696	3,717	3,962	4,082	4,205	4,332	4,462
2. Number of K-12 DOE Public and Charter schools	287	295	295	295	295	292	295
3. Number of students seeking a degree from Ka Haka 'Ula o Ke'elikōlani	190	149	149	149	149	149	149
4. Total State Population (in thousands)	1,418	1,430	1,441	1,453	1,464	1,476	1,488
5.							

**Fund Activities Encompassed**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of materials distributed to Hawaiian immersion schools	6,903	6,000	7,500	4,000	4,000	10,000
2. Number of materials distributed to public sector	8,000	8,250	8,500	9,000	9,500	10,000
3. Number of hits on the Ulukau Hawaiian electronic library (millions)	20.40	20.40	20.40	20.40	20.40	20.40
4. Headcount enrollment in Ka Haka 'Ula o Ke'elikōlani	734	742	749	750	750	750
5.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: Hawaiian Language College RF  
 Legal Authority: 304A-2270, HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-317-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	110,894	114,806	120,034	119,034	117,034	116,034
B. Other Current Expenses	72,500	57,500	47,500	42,500	35,000	25,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>183,394</b>	<b>172,306</b>	<b>167,534</b>	<b>161,534</b>	<b>152,034</b>	<b>141,034</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	3	3	3	3	3	3	3
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	3	3	3	3	3	3	3
Encumbrances							
Unencumbered Cash Balance	3	3	3	3	3	3	3

**Additional Information:**

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

**Non-General Fund Program Measures Report**  
**for submittal to the 2023 Legislature**  
**University of Hawaii at Hilo**

Name of Fund: Conference Center RF - UH Hilo  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2272, HRS

**Statement of Objectives**

Provide positive benefits and educational services to our Hawaii Island community through world-class event management, global networking and international partnerships through professional and academic conferences, seminars, workshops, field trips, trainings, and other programs.

**Fund Measures of Effectiveness**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Revenue generated (\$ thousands)	25	50	50	50	50	50
2. Number events hosted	5	10	10	10	10	10
3. Number of community groups benefiting from services	5	20	20	20	20	20
4.						
5.						

**Program Size Indicators**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Average participation per event	75	100	100	100	100	100	100
2. Average number of days per event	2	2	2	2	2	2	2
3. Number of annually (or regularly) hosted events	8	5	10	10	10	10	10
4.							
5.							

**Fund Activities Encompassed**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of Hawaii Island community member participants	75	75	75	75	75	75
2. Number of UH Hilo community member participants	50	50	50	50	50	50
5. Ratio of UH Hilo and Non-UH Hilo events hosted (%)	75%	75%	75%	75%	75%	75%
6.						
7.						



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: Conference Center RF - UH Hilo  
 Legal Authority: 304A-2272, HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-317-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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 2019 were due to facility repairs, maintenance and renovations.

Revenues decreased in FY 2019 through FY 2022 and expenditures decreased in FY 2020 through FY 2022 due to the conversion of the Hawaii Innovation Center to general office space.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	81,046	81,046	81,046	81,046	81,046	81,046	81,046
Beginning Cash Balance	201,411	196,365	112,607	83,968	61,617	71,801	81,961
Revenues	78,665	17,722	11,200	10,437	10,184	10,160	10,160
Expenditures	83,711	101,481	39,838	32,788	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	196,365	112,607	83,968	61,617	71,801	81,961	92,121
Encumbrances	11,279	71,669	31,421	0	0	0	0
Unencumbered Cash Balance	185,086	40,937	52,548	61,617	71,801	81,961	92,121

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Real Property & Facilities Use RF  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

**Statement of Objectives**

Utilize university owned real property and facilities in support of the university's educational and research activities.

<b>Fund Measures of Effectiveness</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Lease revenue generated (\$ thousands)	10.0	10.0	10.0	10.0	10.0	10.0
2. Gross square footage of real property leased	43,244	43,244	43,244	43,244	43,244	43,244
3.						
4.						
5.						

<b>Program Size Indicators</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Gross square footage available for leasing	52,908	52,908	52,908	52,908	52,908	52,908	52,908
2.							
3.							
4.							
5.							

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of real property lease agreements	1	1	1	1	1	1
2.						
3.						
4.						
5.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: UH Real Property & Facilities Use RF  
 Legal Authority: 304A-2274, HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-317-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	0	0	0	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Due to the start of the COVID pandemic in Spring 2020, the campus was closed to visitors and a shift to online learning was made for the remainder of the semester and resulted in refunding students and employees for their parking permit fees. The decrease in expenditures in FY 2020 was due to the retirement of a full time employee and a decrease in contracted guard services. The decrease of revenue in FY 2021 and FY 2022 was due to the suspension of the collection of parking permits and passes and an accrual accounting entry in FY 2021 resulted in a negative revenue amount. The decrease in expenditures for FY 2021 were due to the non-renewal of the guard services contract and payments to OHA decreased as a result of decreased revenue. FY 2022 expenditures increased due to the purchase of equipment necessary for improvements to the parking lots.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	491,674	491,674	510,839	512,823	426,939	426,939	426,939
Beginning Cash Balance	245,403	282,114	295,554	344,297	307,401	208,418	133,839
Revenues	259,433	237,312	216,494	(11,939)	5,122	2,000	43,000
Expenditures	222,723	223,871	167,750	63,163	108,213	76,579	73,268
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	38,205	4,109	0	0
Ending Cash Balance	282,114	295,554	344,297	307,401	208,418	133,839	103,571
Encumbrances	17,156	28,528	18,653	0	99,686	0	0
Unencumbered Cash Balance	264,958	267,026	325,645	307,401	108,733	133,839	103,571

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii at Hilo**

Name of Fund: UH Parking RF  
 Apprn. Acct. Number: S-317-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2275, HRS

**Statement of Objectives**

Provide an informative, accessible, and safe parking environment for students, faculty, staff and visitors when arriving at the UH Hilo Campus.

<b>Fund Measures of Effectiveness</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of citations issued	530	477	429	386	347	347
2. Number of parking stalls available	2,193	2,193	2,193	2,193	2,193	2,193
3. Number of permits issued	400	3,221	3,218	3,222	3,222	3,222
4.						
5.						

<b>Program Size Indicators</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Total number of employees	858	861	860	860	860	860	860
2. Undergraduate headcount enrollment	2,760	2,679	2,642	2,615	2,608	2,609	2,609
3. Graduate headcount enrollment	483	598	602	606	610	613	613
4.							
5.							

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of new signs added to designated parking zones	5	10	10	10	10	15
Number of parking lot and roadway improvement projects (painting of curbs, stall lines, road markings)	5	3	3	3	3	3
2. Number of EV Charging stations added	0	4	0	4	0	2
3. Number of parking lot light fixtures and controls Installed and repaired	25	25	25	25	25	25
4. Number of parking lot maintenance projects	2	3	3	1	1	3
5.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: UH Parking RF  
 Legal Authority: 304A-2275, HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-317-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	28,515	33,268	33,268	38,022	38,021	42,774
B. Other Current Expenses	3,064	40,000	5,125	5,253	5,384	5,519
C. Equipment	45,000	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>76,579</b>	<b>73,268</b>	<b>38,393</b>	<b>43,275</b>	<b>43,405</b>	<b>48,293</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	443,962	443,962	443,962	443,962	443,962	443,962	443,962
Beginning Cash Balance		0	0	0	0	0	0
Revenues	283,985	312,199	225,103	261,512	222,606	291,557	291,557
Expenditures	283,985	312,199	225,103	261,512	222,606	291,557	291,557
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

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



**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii at Hilo**

Name of Fund: College Work Study Program  
 Apprn. Acct. Number: S-266-F  
 Fund Type (MOF): N  
 Legal Authority: Federal Fund

**Statement of Objectives**

Develop eligible individuals to higher levels of intellectual, personal, social and vocational competency by providing financial assistance and support for students to complete certificates or degrees

<b>Fund Measures of Effectiveness</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of degree and certificates of achievement earned	854	897	942	989	1,039	1,091
2. Number of students awarded Workstudy as a % of eligible students (%)	8.1%	8.2%	7.9%	8.0%	8.0%	8.0%
3.						
4.						
5.						

<b>Program Size Indicators</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Undergraduate headcount enrollment	2,760	2,679	2,642	2,615	2,608	2,609	2,609
2. Graduate headcount enrollment	483	598	602	606	610	613	613
3.							
4.							
5.							

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of students participating in Workstudy Program	110	115	115	120	120	120
2. Amount of Workstudy funds paid to students (\$ thousands)	292	292	292	325	325	325
3.						
4.						
5.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: College Work Study Program  
 Legal Authority: Federal Fund  
 Fund Type (MOF): N  
 Appropriation Account Number: S-266-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	251,622	251,622	251,622	251,622	251,622	251,622
B. Other Current Expenses	39,935	39,935	39,935	39,935	39,935	39,935
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>291,557</b>	<b>291,557</b>	<b>291,557</b>	<b>291,557</b>	<b>291,557</b>	<b>291,557</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

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

Contact Name: Sheri Ching  
 Phone: 689-2512  
 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 and summer 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.

**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.

In FY21, as a result of an increase in the actual GF allocation over projections and receipt of federal relief funds due to the pandemic, expenditures substantially decreased.

In FY22, receipt of federal relief funds due to the pandemic led to a decrease in Tuition and Fees expenditures.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	18,000,000	17,611,810	17,706,209	17,952,581	17,399,009	17,389,009	17,389,009
Beginning Cash Balance	503,626	422,064	451,814	600,503	493,605	385,843	385,843
Revenues	17,530,495	18,049,710	17,726,565	17,824,212	17,578,955	16,724,824	16,724,824
Expenditures	8,928,120	9,561,676	10,385,419	6,329,957	7,136,740	10,568,949	10,974,519
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Debt Service trans-out	(4,025,261)	(4,134,686)	(4,138,674)	(3,701,740)	(3,543,711)	(3,774,529)	(3,774,138)
Scholarship trans-out	(1,890,000)	(2,130,339)	(2,264,544)	(1,793,755)	(2,100,449)	(2,530,000)	(2,330,000)
EB-5 & Other System Assess.	(496,419)	(119,476)	(115,261)	(119,309)	(124,772)	(150,000)	(125,000)
Act 236	(2,022,257)	(1,073,782)	(673,979)	(4,986,350)	(4,398,312)	0	92,990
Repair & Repl. Reserve	(250,000)	(1,000,000)	0	(1,000,000)	(1,462,732)	(100,000)	
HEERF					1,080,000	398,654	
<b>Net Total Transfers</b>	<b>(8,683,936)</b>	<b>(8,458,283)</b>	<b>(7,192,458)</b>	<b>(11,601,153)</b>	<b>(10,549,976)</b>	<b>(6,155,875)</b>	<b>(6,136,148)</b>
Ending Cash Balance	422,064	451,814	600,503	493,605	385,843	385,843	0
Encumbrances	367,570	415,525	469,294	447,827	371,636		
Unencumbered Cash Balance	54,493	36,289	131,209	45,778	14,208	385,843	0

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii**

Name of Fund: UH Tuition & Fees SF  
 Apprn. Acct. Number: S-335-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2153, HRS

**Statement of Objectives**

The University of Hawai'i West O'ahu (UHWO) offers a distinct, learner-centered baccalaureate education that integrates liberal arts, social sciences, and STEM with professional and applied fields. As a diverse and inclusive indigenous-inspired institution, UHWO blends Native Hawaiian traditional and cultural practices with those of other ethnicities to provide dynamic learning environments where all students learn, discover, innovate, engage, and thrive as they become our 21st Century leaders; career creators.

<b>Fund Measures of Effectiveness</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Degree attainment of Native Hawaiians (FY Headcount)	202	215	227	241	256	256
2. Number of degrees & certificates of achievement earned (FY)	844	895	949	1,006	1,066	1,066
3. Number of Pell Grant recipients (FY)	1,170	1,170	1,170	1,170	1,170	1,170
4. Extramural fund support (\$ millions per FY)	\$4,784	\$4,784	\$4,784	\$4,784	\$4,784	\$4,784
5. Number of transfers from UH 2-year campuses	809	810	851	893	938	938

<b>Program Size Indicators</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2. Resident undergrad degrees & certs of achievement earned 18-24	349	365	382	399	417	435	435
3. Resident undergrad degrees & certs of achievement earned 18+	686	713	742	771	802	834	834
4.							
5.							

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Undergraduate headcount enrollment (Fall Semester)	3,254	3,286	3,318	3,357	3,357	3,357
2. Number of student semester hours (Fall Semester)	33,270	33,609	33,957	34,389	34,389	34,389
3. Number of classes (Fall Semester)	538	543	549	554	560	560
4. Number of applications for admissions (Fall Semester)	2,562	2,639	2,718	2,800	2,884	2,884
5. Number of financial aid applications processed (Aid Year)	6,219	6,405	6,597	6,795	6,999	6,999

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-700  
 Name of fund: UH Tuition & Fees SF  
 Legal Authority: 304A-2153, HRS  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-335-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	5,653,845	5,936,537	5,936,537	5,936,537	5,936,537	5,936,537
B. Other Current Expenses	4,915,104	5,037,982	5,037,982	5,037,982	5,037,982	5,037,982
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>10,568,949</b>	<b>10,974,519</b>	<b>10,974,519</b>	<b>10,974,519</b>	<b>10,974,519</b>	<b>10,974,519</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: Library SF  
 Legal Authority: 304A-2155, HRS

Contact Name: Sheri Ching  
 Phone: 689-2512  
 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.

**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).

FY21 revenue and expenditures decreased as the campus pivoted to mainly online instruction during the COVID pandemic.

FY22 revenue and expenditures increase as we continue to return to campus.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	25,000	25,000	10,000	10,000	10,000	10,000	10,000
Beginning Cash Balance	10,435	10,098	11,390	10,958	9,171	7,992	6,992
Revenues	18,646	14,694	10,441	1,096	4,136	2,000	2,000
Expenditures	17,932	11,152	9,297	2,713	7,182	2,700	2,700
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Institutional Assessment	(1,052)	(2,249)	(1,576)	(170)	(329)	(300)	(300)
Revenue Replacement					2,196		
Net Total Transfers	(1,052)	(2,249)	(1,576)	(170)	1,867	(300)	(300)
Ending Cash Balance	10,098	11,390	10,958	9,171	7,992	6,992	5,992
Encumbrances	6,709	4,173	2,435	1,845	1,444		
Unencumbered Cash Balance	3,389	7,216	8,523	7,326	6,548	6,992	5,992

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii**

Name of Fund: Library SF  
 Apprn. Acct. Number: S-335-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2155, HRS

**Statement of Objectives**

The James & Abigail Campbell (Campbell) Library, in supporting the mission of the University of Hawai'i at West O'ahu, is committed to providing excellent, user-centered service in meeting the information needs of students, faculty and staff. Using innovative technologies, Campbell Librarians develop, organize, preserve and deliver scholarly print and electronic resources and instruction that empowers students to become engaged, life-long learners.

**Fund Measures of Effectiveness**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of patrons	50,000	55,000	55,000	57,000	57,000	57,000
2. Undergraduate headcount enrollment (Fall Semester)	3,254	3,286	3,318	3,357	3,357	3,357
3.						
4.						
5.						

**Program Size Indicators**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Undergraduate headcount enrollment (Fall Semester)	3,221	3,254	3,286	3,318	3,357	3,357	3,357
2. Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
3.							
4.							
5.							

**Fund Activities Encompassed**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of (printed) books to be purchased 1/	35	40	45	50	55	55
2. Number of eBooks to be purchased 1/	50	50	50	50	50	50
3. Number of subscriptions/databases maintained	2	2	2	2	2	2
4. Number of new films available 1/	10	10	10	10	10	10
5.						

1/ To be purchased with Library SF resources. Majority of library purchases are supported with institutional funds.

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-700  
 Name of fund: Library SF  
 Legal Authority: 304A-2155, HRS  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-335-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	2,700	2,700	2,700	2,700	2,700	2,700
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>



**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: UH Community Services SF  
 Legal Authority: 304A-2156, HRS

Contact Name: Sheri Ching  
 Phone: 689-2512  
 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.

**Variances:**

In FY16, UHWO initiated non-credit programs such as Project Lead the Way (PLTW) and International Programs resulting in an increase in rev and expend. Both programs cont to expand in FY17, reflecting an increase in rev and expend. In FY18, PLTW ceased, thus the decrease in rev and expend in FY18-19. FY19 also realized an increase in int agreements and job fair rev. In FY20, due to the COVID pandemic, many programs put on pause as int programs and job fairs were cancelled. 2021 legislative session abolished HRS 304A-2156. **Programs transferred to HRS 304A-2157 Auxiliary Ent.**

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	190,000	150,000	150,000	80,000			
Beginning Cash Balance	84,687	44,819	75,004	90,328	76,613	0	0
Revenues	84,989	134,367	124,516	7,769	7,734		
Expenditures	119,902	86,968	87,729	20,334			
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Institutional Assessment	(4,955)	(17,215)	(21,462)	(1,150)			
Transfer funds to 304A-2157					(84,347)		
<b>Net Total Transfers</b>	<b>(4,955)</b>	<b>(17,215)</b>	<b>(21,462)</b>	<b>(1,150)</b>	<b>(84,347)</b>	0	0
Ending Cash Balance	44,819	75,004	90,328	76,613	0	0	0
Encumbrances	549	36	338	0			
Unencumbered Cash Balance	44,270	74,968	89,990	76,613	0	0	0

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: UH Auxiliary Enterprises SF  
 Legal Authority: 304A-2157, HRS

Contact Name: Sheri Ching  
 Phone: 689-2512  
 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, vending machines, and non-credit community service programs.

**Current Program Activities/Allowable Expenses:**

Expenses related to the management of auxiliary enterprise activities

**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. 2021 legislative session abolished HRS 304A-2156 - affected programs such as International Programs and job fairs were transferred to HRS 304A-2157 to continue the campus' mission to serve its students & community. FY22 Revenues and Expenditures increased in International Programs as we move towards more normal operations.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	25,000	25,000	25,000	5,000	50,000	61,000	61,000
Beginning Cash Balance	49,044	67,941	100,962	138,930	143,493	284,869	304,642
Revenues	12,994	13,557	14,930	3,244	108,278	128,900	128,900
Expenditures	105	0	0	0	51,579	109,127	109,127
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Institutional Assessment		19,464	23,038	1,320	(231)		
Transfer funds from 304A-2156					83,702		
Net Total Transfers	6,007	19,464	23,038	1,320	84,676	0	0
Ending Cash Balance	67,941	100,962	138,930	143,493	284,869	304,642	324,415
Encumbrances							
Unencumbered Cash Balance	67,941	100,962	138,930	143,493	284,869	304,642	324,415

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii**

Name of Fund: UH Auxiliary Enterprises SF  
 Apprn. Acct. Number: S-335-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

To provide auxiliary services to students, faculty, staff, and general public that are ancillary to, but facilitate the instruction, research, and public service mission of the university and may include programs such as international programs, job fairs, and vending services.

<b>Fund Measures of Effectiveness</b>	FY	FY	FY	FY	FY	FY
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1. Number of degrees & certificates of achievement earned (FY)	844	895	949	1,006	1,066	1,066
2. Revenue generated from auxiliary services provided	\$128,900	\$143,000	\$154,000	\$179,000	\$234,000	\$269,000
3. Number of international schools/institutions involved	5	6	8	10	13	15
4. Number of international students (short-term programs)	100	120	150	200	250	300
5.						

<b>Program Size Indicators</b>	FY	FY	FY	FY	FY	FY	
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1. Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2. Undergraduate headcount enrollment (Fall Semester)	3,221	3,254	3,286	3,318	3,357	3,357	3,357
3. Total number of employees 1/	236	236	236	236	236	236	236
4. Resident undergrad degrees & certs of achievement earned 18-24	349	365	382	399	417	435	435
5. Resident undergrad degrees & certs of achievement earned 18+	686	713	742	771	802	834	834

<b>Fund Activities Encompassed</b>	FY	FY	FY	FY	FY	FY
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1. # International students served	100	120	150	200	250	300
2. # Vending machines on campus	21	21	23	23	23	23
3. # Community service/non-credit programs	2	2	3	3	3	3
4.						
5.						

1/ Includes permanent and budgeted temporary positions

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-700  
 Name of fund: UH Auxiliary Enterprises SF  
 Legal Authority: 304A-2157, HRS  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-335-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	66,977	66,977	66,977	66,977	66,977	66,977
B. Other Current Expenses	42,150	42,150	42,150	42,150	42,150	42,150
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>109,127</b>	<b>109,127</b>	<b>109,127</b>	<b>109,127</b>	<b>109,127</b>	<b>109,127</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: UH Scholarship & Assistance SF  
 Legal Authority: 304A-2159, HRS

Contact Name: Sheri Ching  
 Phone: 689-2512  
 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

**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. Although more scholarships were awarded in FY21, not all students enrolled, resulting a decrease in scholarships issued (i.e. expended). FY22 scholarship awards increased to be closer in alignment with allocation.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	2,063,810	2,400,000	2,200,000	2,000,000	2,200,000	2,200,000	2,200,000
Beginning Cash Balance	(99,577)	(84,834)	0	0	(100)	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	1,875,257	2,045,504	2,264,544	1,793,855	2,100,349	2,530,000	2,330,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Scholarship trans-in from TFSF	1,890,000	2,130,338	2,264,544	1,793,755	2,100,449	2,530,000	2,330,000
Net Total Transfers	1,890,000	2,130,338	2,264,544	1,793,755	2,100,449	2,530,000	2,330,000
Ending Cash Balance	(84,834)	0	0	(100)	0	0	0
Encumbrances							
Unencumbered Cash Balance	(84,834)	0	0	(100)	0	0	0

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii**

Name of Fund: UH Scholarship & Assistance SF  
 Apprn. Acct. Number: S-335-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

**Statement of Objectives**

To provide financial assistance to qualified students enrolled at the University of Hawaii - West Oahu. A minimum of 12% of tuition revenues from the previous academic year shall be awarded in need-based aid. The amount of non-need-based aid shall be determined by the Chancellor, but not less than what was awarded in AY 2013-2014 (Executive Policy 6.204).

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Degree attainment by Pell eligible students	367	367	370	371	371	371
2.	Number of degrees & certificates of achievement earned (FY)	739	739	739	739	739	739
3.	Amount of institutional aid awarded to students	\$2,530,000	\$2,330,000	\$2,330,000	\$2,330,000	\$2,330,000	\$2,330,000
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2.	Undergraduate headcount enrollment (Fall Semester)	3,221	3,254	3,286	3,318	3,357	3,357	3,357
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of FAFSA submitted	8,813	8,901	8,990	9,080	9,170	9,261
2.	Number of students packaged for financial aid	2,276	2,299	2,325	2,348	2,371	2,394
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-700  
 Name of fund: UH Scholarship & Assistance SF  
 Legal Authority: 304A-2159, HRS  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-335-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	2,530,000	2,330,000	2,330,000	2,330,000	2,330,000	2,330,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,530,000</b>	<b>2,330,000</b>	<b>2,330,000</b>	<b>2,330,000</b>	<b>2,330,000</b>	<b>2,330,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: UH West Oahu SF  
 Legal Authority: 304A-2166, HRS

Contact Name: Sheri Ching  
 Phone: 689-2512  
 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.

**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.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	2,000	90,000	1,000	1,000	1,000	0	0
Beginning Cash Balance	85,070	85,669	86,845	93	0	0	0
Revenues	599	1,176	93	(93)			
Expenditures	0	0	0	0			
<b>Transfers</b>							
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	(86,845)	0	0	0	0
Ending Cash Balance	85,669	86,845	93	0	0	0	0
<b>Encumbrances</b>							
Unencumbered Cash Balance	85,669	86,845	93	0	0	0	0

**Additional Information:**

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



**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii**

Name of Fund: UH West Oahu SF  
 Apprn. Acct. Number: S-335-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2166, HRS

**Statement of Objectives**

\*\*\* UHWO projects to no longer utilize this HRS as all land and construction matters are currently handled by the UH System \*\*\*

<b><u>Fund Measures of Effectiveness</u></b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.								
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-700  
 Name of fund: UH West Oahu SF  
 Legal Authority: 304A-2166, HRS  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-335-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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: Sheri Ching  
 Phone: 689-2512  
 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.

**Variations:**

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).

In FY21 & FY22, funds in the R&R reserve were used for campus repairs, replacement, and maintenance projects.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	3,000	7,000	20,000	100,000	500,000	500,000	500,000
Beginning Cash Balance	250,527	500,600	1,507,295	1,612,574	2,793,919	3,871,252	3,896,252
Revenues	2,760	14,765	21,711	10,790	8,057	0	0
Expenditures	5,152	8,071	3,277	29,446	168,186	75,000	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Rating Agent and Other Fees	2,465						
Debt Services/BABS				200,001	(225,271)		
R&R Reserve	250,000	1,000,001	86,846	1,000,000	1,462,732	100,000	0
<b>Net Total Transfers</b>	<b>252,465</b>	<b>1,000,001</b>	<b>86,846</b>	<b>1,200,001</b>	<b>1,237,461</b>	<b>100,000</b>	<b>0</b>
Ending Cash Balance	500,600	1,507,295	1,612,574	2,793,919	3,871,252	3,896,252	3,896,252
Encumbrances				8,222	470,510		
Unencumbered Cash Balance	500,600	1,507,295	1,612,574	2,785,697	3,400,743	3,896,252	3,896,252

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii**

Name of Fund: UH Revenue Undertakings SF (WO Campus Development)  
 Apprn. Acct. Number: S-335-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

To provide for costs of repair and maintenance for University campus facilities. Funds are also transferred in from TFSF then transferred out to pay for debt services for revenue bonds issued to build the UHWO campus in Kapolei.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Average percentage of rental increase/decrease	2%	2%	3%	3%	3%	3%
2.	Amount invested in maintenance of facilities (in millions) 1/	\$3.9	\$3.9	\$3.9	\$3.9	\$3.9	\$3.9
3.	Number of projects supported by UHRUF	1	0	0	0	0	0
4.							
5.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Undergraduate headcount enrollment (Fall Semester)	3,221	3,254	3,286	3,318	3,357	3,357	3,357
2.	Total number of employees 2/	236	236	236	236	236	236	236
3.	Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
4.	Resident undergrad degrees & certs of achievement earned 18-24	349	365	382	399	417	435	435
5.	Resident undergrad degrees & certs of achievement earned 18+	686	713	742	771	802	834	834
6.	Square footage of campus	307,282	307,282	307,282	307,282	347,282	347,282	347,282
7.	Number of classrooms	47	47	47	47	47	47	47
8.	Number of office spaces	163	163	163	163	170	170	170
9.	Square footage of common areas	81,983	81,983	81,983	81,983	95,000	95,000	95,000
10.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of work orders submitted	1,007	1,027	1,048	1,069	1,090	1,090
2.	Number of leases	3	3	3	3	3	3
3.							
4.							
5.							

1/ Includes R&R Reserve funds, excludes RIM/CIP funds.

2/ Includes permanent and budgeted temporary positions

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-700  
 Name of fund: University Revenue-Undertakings SF  
 Legal Authority: 304A-2167.5, HRS  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-335-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	75,000	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>75,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: Ulu Ulu: The Henry Giugni Moving Image Archives SF  
 Legal Authority: 304A-2180, HRS

Contact Name: Sheri Ching  
 Phone: 689-2512  
 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.

**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 and beyond.

In FY21, revenue equals interest income generated; expenditures dipped slightly to support the activities of the moving image archive.

In FY22, revenue equals interest income generated and expenditures returned to FY20 levels.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Beginning Cash Balance	800,466	844,791	915,392	879,465	736,172	570,553	390,377
Revenues	175,000	161,892	136,183	4,753	1,830	0	0
Expenditures	130,675	91,291	172,110	148,046	167,449	180,176	180,176
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	844,791	915,392	879,465	736,172	570,553	390,377	210,201
Encumbrances	5,271	1,069	1,816	1,558	1,924		
Unencumbered Cash Balance	839,520	914,323	877,649	734,614	568,629	390,377	210,201

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii**

Name of Fund: 'Ulu'ulu: The Henry Kuualoha Giugni Moving Image Archive of Hawaii SF  
 Apprn. Acct. Number: S-335-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2180, HRS

**Statement of Objectives**

'Ulu'ulu, by statute, is Hawai'i's Official State Archive for Moving Images and its collection of film reels and videotapes is irreplaceable and exists nowhere else in the world. It is a nationally recognized cultural heritage institution with partnerships throughout the UH System, the state, and across the globe. 'Ulu'ulu brings unique prestige to UH West O'ahu with its mission to perpetuate and share the rich moving image heritage of Hawai'i through the preservation of film and videotape related to the history and culture of Native Hawaiians and the people of Hawai'i.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of online visitors	110,000	120,250	133,000	145,000	157,500	170,000
2.	Number of online page views	671,000	732,000	808,250	884,500	960,750	960,750
3.	Number of in-person reference interactions	11,500	12,700	13,900	15,100	16,300	17,500
4.							
5.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2.	Number of users (online and in-person)	11,000	11,000	11,000	13,750	13,750	13,750	13,750
3.	Number of people reached (film fest, tours, presentisms, webinars)	600	600	600	750	750	750	750
4.								
5.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of collections	87	92	97	102	107	112
2.	Number of videotapes and motion picture film reels	62,000	64,000	66,000	68,000	70,000	70,000
3.	Number of reels digitized	6,815	7,615	8,615	9,615	10,615	10,615
4.	Number of hours of digitized footage	3,356	3,756	4,256	4,756	5,256	5,256
5.	Number of digital preservation masters	305	340	390	440	490	490

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-700  
 Name of fund: Ulu ulu: The Henry Kuualoha Giugni Moving Image Archive of Hawaii SF  
 Legal Authority: 304A-2180, HRS  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-335-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	99,594	99,594	99,594	10,000	10,000	10,000
B. Other Current Expenses	80,582	80,582	80,582	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>180,176</b>	<b>180,176</b>	<b>180,176</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>



**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: Research and Training RF  
 Legal Authority: 304A-2253, HRS

Contact Name: Sheri Ching  
 Phone: 689-2512  
 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.

**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. Decrease in FY22 revenues and expenditures again due to halted faculty travel and fund preservation.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	300,000	400,000	400,000	400,000	400,000	400,000	400,000
Beginning Cash Balance	30,016	95,389	183,927	342,223	315,922	406,320	349,959
Revenues	292,561	327,988	367,653	195,390	173,049	243,639	243,639
Expenditures	227,189	219,450	179,257	191,590	102,106	300,000	300,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
RTRF Adjustment					19,455		
System Assessment (TIG)		(20,000)	(30,100)	(30,100)			
Net Total Transfers	0	(20,000)	(30,100)	(30,100)	19,455	0	0
Ending Cash Balance	95,389	183,927	342,223	315,922	406,320	349,959	293,598
Encumbrances	2,972	0	5,437	10,991	(0)		
Unencumbered Cash Balance	92,417	183,927	336,786	304,931	406,320	349,959	293,598

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii**

Name of Fund: Research and Training RF  
 Apprn. Acct. Number: S-348-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2253, HRS

**Statement of Objectives**

Funds are used for research and training purposes that may result in additional research and training grants and contracts; and facilitating research and training at the university.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Extramural fund support (\$ millions)	\$9,848	\$4,457	\$4,457	\$4,457	\$4,457	\$4,457
2.	Indirect cost recovery (\$ millions)	\$1.70	\$0.31	\$0.31	\$0.31	\$0.31	\$0.31
3.							
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2.								
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of grants submitted 1/	19	19	19	19	19	19
2.	Number of extramural grants funded 2/	12	12	12	12	12	12
3.							
4.							
5.							

1/ Based on submission date  
 2/ Based on award period

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-700  
 Name of fund: Research and Training RF  
 Legal Authority: 304A-2253, HRS  
 Fund Type (MOF): W  
 Apprn. Account. No.: S-348-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	100,000	100,000	100,000	100,000	100,000	100,000
B. Other Current Expenses	200,000	200,000	200,000	200,000	200,000	200,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

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

Contact Name: Sheri Ching  
 Phone: 689-2512  
 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.

**Variances:**

In FY18, created additional student help positions in the Records Office to assist with growing demands. In FY20, FY21, student help and operational expenditures decreased to better align with revenues collected.

In FY22, student help expenditures again decreased based on operational needs.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	75,000	100,000	100,000	100,000	100,000	100,000	100,000
Beginning Cash Balance	70,627	55,532	41,514	41,420	50,743	64,261	51,697
Revenues	27,913	27,028	27,074	24,674	24,542	20,000	20,000
Expenditures	43,008	41,046	27,168	15,351	11,024	32,564	32,564
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	55,532	41,514	41,420	50,743	64,261	51,697	39,133
Encumbrances	8,368	8,678	4,096	2,358	7,253		
Unencumbered Cash Balance	47,163	32,836	37,323	48,385	57,008	51,697	39,133

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii**

Name of Fund: Transcript & Diploma RF  
 Apprn. Acct. Number: S-348-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2256, HRS

**Statement of Objectives**

To provide students and alumni transcripts and diplomas in a timely and efficient manner.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of degrees & certificates of achievement earned (FY)	739	739	739	739	739	739
2.	Number of transcripts provided	1,166	1,166	1,166	1,166	1,166	1,166
3.							
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Resident undergrad degrees & certs of achievement earned 18-24	349	365	382	399	417	435	435
2.	Resident undergrad degrees & certs of achievement earned 18+	686	713	742	771	802	834	834
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of transcripts issued	1,166	1,166	1,166	1,166	1,166	1,166
2.	Number of diplomas issued	739	739	739	739	739	739
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-700  
 Name of fund: Transcript and Diploma RF  
 Legal Authority: 304A-2256, HRS  
 Fund Type (MOF): W  
 Apprn. Account. No.: S-348-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	14,972	14,972	14,972	14,972	14,972	14,972
B. Other Current Expenses	17,592	17,592	17,592	17,592	17,592	17,592
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>32,564</b>	<b>32,564</b>	<b>32,564</b>	<b>32,564</b>	<b>32,564</b>	<b>32,564</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: UH Student Activities RF  
 Legal Authority: 304A-2257, HRS

Contact Name: Sheri Ching  
 Phone: 689-2512  
 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.

**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. In FY21, during the COVID pandemic, classes were taught online where students paid \$22/semester (online) vs \$120/semester (in-person), thus the drop in revenue and expenses. In FY22, similar to FY21, many classes were again taught online resulting in a modest increase in revenues and a drop in expenses.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	883,139	883,139	889,957	890,663	894,774	894,774	894,774
Beginning Cash Balance	1,010,774	1,046,121	969,264	916,617	941,262	989,668	658,552
Revenues	496,367	496,806	480,093	234,865	258,218	573,000	573,000
Expenditures	461,019	573,663	532,740	265,756	209,813	904,116	904,116
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
HEERF Lost Revenue				55,536			
Net Total Transfers	0	0	0	55,536	0	0	0
Ending Cash Balance	1,046,121	969,264	916,617	941,262	989,668	658,552	327,436
Encumbrances	13,754	9,020	4,948	2,027	5,780		
Unencumbered Cash Balance	1,032,367	960,244	911,669	939,236	983,887	658,552	327,436

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii**

Name of Fund: UH Student Activities RF  
 Apprn. Acct. Number: S-348-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2257, HRS

**Statement of Objectives**

Student life programs & activities complement the University's academic mission by affording students the opportunities for practical experience in the actual operation of diverse organizations. Experiences intended to empower students to be responsible leaders in civic duties, community service, and professional endeavors. Student life programs complement, extend, and reinforce academic learning by serving as nontraditional classroom venues for the application of knowledge, skills, and attitudes learned in the academic classroom.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of degrees & certificates of achievement earned (FY)	739	739	739	739	739	739
2.	Undergraduate headcount enrollment (Fall Semester)	3,254	3,286	3,318	3,357	3,357	3,357
3.	Number of newspapers, literary magazine, academic journals published	7	7	7	7	7	7
4.	Number of cultural, educational, social, and personal wellness activities provided	24	24	24	24	24	24
5.	Number of recreational and fitness activities provided	60	60	60	60	60	60
6.	Number of activities that encourage student input, voice and advocacy of needs	56	56	56	56	56	56
7.	Number of broadcasts on campus radio and other media	40	40	40	40	40	40
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Undergraduate headcount enrollment (Fall Semester)	3,221	3,254	3,286	3,318	3,357	3,357	3,357
2.	Graduate headcount enrollment	n/a	n/a	n/a	n/a	n/a	n/a	n/a
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of programs/events held	24	24	24	24	24	24
2.	Number of students attended	600	600	600	600	600	600
3.	Number of students participating in institutional governance	40	40	40	40	40	40
4.							
5.							



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-700  
 Name of fund: UH Student Activities RF  
 Legal Authority: 304A-2257, HRS  
 Fund Type (MOF): W  
 Apprn. Account. No.: S-348-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	304,616	304,616	304,616	304,616	304,616	304,616
B. Other Current Expenses	599,500	599,500	599,500	599,500	599,500	599,500
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>904,116</b>	<b>904,116</b>	<b>904,116</b>	<b>904,116</b>	<b>904,116</b>	<b>904,116</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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: Sheri Ching  
 Phone: 689-2512  
 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.

**Variances:**

FY17 revenue increased due to the recording of a prior year's account receivable. FY20 drop in revenue is a reflection of a decrease in workshops and an increase in workshops reflected in FY21. A higher than usual amount of prior year encumbrances were paid in FY20 than in previous years. In FY21 and FY22 due to limited operations on campus during the pandemic, operational costs were held to a minimum. Additionally, in FY22 revenues decreased as workshops again decreased.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Beginning Cash Balance	10,616	10,060	9,313	2,363	5,644	4,169	2,909
Revenues	6,543	6,325	2,477	8,600	2,954	6,500	6,500
Expenditures	7,099	7,072	9,426	5,319	4,430	7,760	7,760
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	10,060	9,313	2,363	5,644	4,169	2,909	1,649
Encumbrances	2,428	176	990	0			
Unencumbered Cash Balance	7,632	9,137	1,374	5,644	4,169	2,909	1,649

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii**

Name of Fund: Center for Labor Education & Research RF - CLEAR  
 Apprn. Acct. Number: S-348-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2267, HRS

**Statement of Objectives**

To collect fees, charges and money raised by the Center for Labor Education and Research (CLEAR) in order to defray the costs of its operation as established by HRS §304A-1601 to provide labor-related education, labor-related research, and education services and support the functions and objectives described in HRS §304A-1602 --\*all estimates below presuming staff vacancies caused by retirements are filled in a timely manner

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Collection of fees pursuant to adopted fee schedule	\$2,600	\$2,700	\$2,800	\$2,900	\$3,000	\$3,000
2.	Defrayed costs of CLEAR operation excluding compensation of permanent staff	\$2,100	\$2,200	\$2,300	\$2,400	\$2,500	\$2,500
3.	Number of contractual obligations	0	200	300	300	400	400
4.	Number of publications	50	40	30	25	25	25
5.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2.	Number of members in the Labor Education Advisory Council	15	15	15	15	15	15	15
3.	Hawaii Union Density (workers and their organizations)	130,000	135,000	135,000	135,000	135,000	135,000	135,000
4.	Number of CLEAR website/D--Space/YouTube hits	3,000	4,000	5,000	5,000	5,000	5,000	5,000
5.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of continuing education units	40	45	45	50	55	55
2.	Number of email research/clearing house requests	80	75	75	75	75	75
3.	Number of non-credit classes	35	35	35	35	35	35
4.	Number of participants enrolled in labor studies classes	20	20	20	20	20	20
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-700  
 Name of fund: Center for Labor Education and Research RF  
 Legal Authority: 304A-2267, HRS  
 Fund Type (MOF): W  
 Apprn. Account. No.: S-348-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	7,760	7,760	7,760	7,760	7,760	7,760
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>7,760</b>	<b>7,760</b>	<b>7,760</b>	<b>7,760</b>	<b>7,760</b>	<b>7,760</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-700  
 Name of Fund: UH Real Property & Facilities Use RF  
 Legal Authority: 304A-2274, HRS

Contact Name: Sheri Ching  
 Phone: 689-2512  
 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.

**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. In FY21, revenues decreased due to the campus shutdown during the pandemic limiting the usage of campus facilities. In FY22 Revenues and Expenditures increased as we began to resume more normal operations on campus.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	785,000	660,000	660,000	660,000	660,000	660,000	660,000
Beginning Cash Balance	472,304	718,580	868,043	1,060,872	1,026,984	1,013,602	944,683
Revenues	392,873	316,814	291,588	72,529	112,195	120,230	120,230
Expenditures	146,597	167,351	98,759	106,417	125,578	189,149	39,149
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	718,580	868,043	1,060,872	1,026,984	1,013,602	944,683	1,025,764
Encumbrances	56,990	8,448	22,759	6,248	154,778		
Unencumbered Cash Balance	661,590	859,595	1,038,112	1,020,737	858,824	944,683	1,025,764

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii**

Name of Fund: UH Real Property & Facilities Use RF  
 Apprn. Acct. Number: S-348-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2274, HRS

**Statement of Objectives**

All revenues collected by the University for the use of real property and facilities are deposited into this fund, and expended to pay the costs of operating University facilities.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Lease revenue generated	\$120,230	\$120,230	\$405,200	\$432,000	\$433,800	\$433,800
2.	Gross square footage of real property leased	13,547,160	13,547,160	13,547,160	13,547,160	13,547,160	13,547,160
3.							
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Available land for leasing (in acres)	354	383	383	383	383	383	383
2.	Total state population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,497
3.	Undergraduate headcount enrollment (Fall Semester)	3,221	3,254	3,286	3,318	3,357	3,357	3,357
4.	Total number of employees 1/	236	236	236	236	236	236	236
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of real property lease agreements	2	2	2	2	2	2
2.							
3.							
4.							
5.							

1/ Includes permanent and budgeted temporary positions

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-700  
 Name of fund: UH Real Property & Facilities Use RF  
 Legal Authority: 304A-2274, HRS  
 Fund Type (MOF): W  
 Apprn. Account. No.: S-348-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	39,149	39,149	39,149	39,149	39,149	39,149
C. Equipment	150,000	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>189,149</b>	<b>39,149</b>	<b>39,149</b>	<b>39,149</b>	<b>39,149</b>	<b>39,149</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

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

Contact Name: Sheri Ching  
 Phone: 689-2512  
 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.

**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.

FY21 during the COVID pandemic, campus closures affected the number of FWS student hires and expenditures.

In FY22 FWS students returned to normal levels which are reflected in the increased level of revenues and expenditures.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	802,037	802,037	802,037	802,037	802,037	802,037	802,037
Beginning Cash Balance		0	0	0	0	0	0
Revenues	68,429	94,238	96,331	65,214	96,649	100,000	100,000
Expenditures	68,429	94,238	96,331	65,214	96,649	100,000	100,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

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



**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii**

Name of Fund: Federal Work Study  
 Apprn. Acct. Number: S-205-F  
 Fund Type (MOF): N  
 Legal Authority: Federal Fund

**Statement of Objectives**

To provide need-based financial aid to students through the Federal Work Study program.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of degree and certificates of achievement earned (FY)	739	739	739	739	739	739
2.	Number of students awarded Workstudy as a % of eligible students	30	31	32	33	34	34
3.	Number of students earned Workstudy as a % of eligible students	1.5	1.5	1.5	1.5	1.5	1.5
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Undergraduate headcount enrollment (Fall Semester)	3,221	3,254	3,286	3,318	3,357	3,357	3,357
2.	Graduate headcount enrollment	n/a	n/a	n/a	n/a	n/a	n/a	n/a
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of students participating in Workstudy Program	30	30	30	30	30	30
2.	Amount of Workstudy funds paid to students	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-700  
 Name of fund: Federal Work Study  
 Legal Authority: Federal Fund  
 Fund Type (MOF): N  
 Apprn. Account. No.: S-205-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	95,000	95,000	95,000	95,000	95,000	95,000
B. Other Current Expenses	5,000	5,000	5,000	5,000	5,000	5,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

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

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

**Intended Purpose:**

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

**Source of Revenues:**

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

**Current Program Activities/Allowable Expenses:**

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

**Variances:**

Variances predominantly due to an increase in expenditures related to construction projects, contract services and repairs and maintenance.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	76,230,929	76,697,038	79,957,893	80,079,867	80,079,867	75,620,837	75,620,837
Beginning Cash Balance	7,429,149	6,636,625	6,422,470	5,526,569	9,867,402	8,768,181	8,944,520
Revenues	62,038,982	61,131,621	58,407,440	54,053,408	50,887,773	47,324,452	47,248,733
Expenditures	55,505,225	50,189,129	42,767,449	21,782,705	28,668,395	54,524,393	27,309,743
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	63,888,922	100,776,269	98,559,640
Trf to RUF for debt service			(2,398,571)	(2,409,068)	(2,156,900)	(2,161,800)	(2,161,800)
Act 236 transfer to UH System			(38,533,117)	(63,888,922)	(100,776,269)	(98,396,935)	(113,145,218)
HEERF Lost Revenue Transfer				2,200,368	8,456,876	10,350,358	
Other Transfers			(5,915,366)	(2,365,365)	7,268,771	(3,191,612)	(3,191,612)
Net Total Transfers	(7,326,281)	(11,156,647)	(16,535,892)	(27,929,870)	(23,318,600)	7,376,280	(19,938,990)
Ending Cash Balance	6,636,625	6,422,470	5,526,569	9,867,402	8,768,181	8,944,520	8,944,520
Encumbrances	6,445,579	6,308,881	5,385,743	10,075,558	8,944,519	8,944,519	8,944,519
Unencumbered Cash Balance	191,046	113,589	140,826	(208,156)	(176,338)	1	1

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii Community Colleges**

Name of Fund: UH Tuition and Fees SF  
Appropriation Account Number: S-300-F  
Fund Type (MOF): B  
Legal Authority: 304A-2153 HRS

**Statement of Objectives**

Develop eligible individuals to higher levels of intellectual, personal, social and vocational competency by providing occupational, general academic and professional training leading to certificates or degrees.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Native Hawaiian Degrees & Certificates	1,482	1,556	1,634	1,715	1,801	1,891
2.	Number of Degrees & Certificates of Achievement Earned	5,315	5,581	5,860	6,153	6,461	6,784
3.	Pell Grants Recipients	6,439	6,632	6,831	7,036	7,247	7,464
4.	Number of Degrees in STEM Fields (UHM, UHH, UHCC only)	333	349	367	385	405	425
5.	Number of Transfers to 4-yr Campuses (Manoa, Hilo, West O'ahu)	3,444	3,616	3,797	3,987	4,186	4,396
6.							
7.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total State population (in thousands)	1418	1,430	1,441	1,453	1,464	1,476	1,488
2.	Resident Undergrad Degrees & Certs of Achievement Earned 18-24	2526	2,627	2,732	2,842	2,955	3,073	3,196
3.	Resident Undergrad Degrees & Certs of Achievement Earned 18+	4422	4,599	4,783	4,974	5,173	5,380	5,595
4.								
5.								
6.								
7.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Undergraduate Headcount Enrollment (Fall Semester)	26,519	26,491	26,543	26,611	26,711	26,711
2.	Number of Student Semester Hours (Fall Semester)	216,481	215,825	216,050	216,534	217,315	217,315
3.	Number of Classes (Fall Semester)	3,639	3,675	3,712	3,749	3,786	3,824
4.							
5.							
6.							
7.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii Community Colleges  
 Name of Fund: Tuition and Fees SF  
 Legal Authority: 304A-2153  
 Fund Type (MOF): B  
 Appropriation Account Number: S-300-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	5,544,025	6,584,464	6,707,446	6,707,446	6,707,446	6,707,446
B. Other Current Expenses	48,387,226	20,288,099	20,716,182	21,154,968	21,604,724	22,065,724
C. Equipment	593,142	437,180	448,110	459,314	470,798	482,567
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>						

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-800  
 Name of Fund: Community Colleges SF (Converted to RF effective FY 2022)  
 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.

**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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	23,536,988	23,212,895	20,550,970	20,550,970	20,550,970	0	0
Beginning Cash Balance	21,386,600	22,048,668	20,921,728	21,628,127	26,878,814	0	0
Revenues	18,364,241	17,524,442	16,718,370	15,978,139	15,516		
Expenditures	16,946,451	17,914,709	15,281,200	10,054,227	15,516		
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Trf to RUF for debt service			(589,037)	(585,050)			
Trf to RUF for Repair & Replacement Reserve			(230,098)	(121,208)			
HEERF Lost Revenue Transfer							
Other Transfers			88,364	33,033			
Transfer to newly created Community College Revolving Fund					(26,878,814)		
Net Total Transfers	(755,722)	(736,673)	(730,771)	(673,225)	(26,878,814)	0	0
Ending Cash Balance	22,048,668	20,921,728	21,628,127	26,878,814	0	0	0
Encumbrances	1,877,126	1,904,180	1,198,507	643,937			
Unencumbered Cash Balance	20,171,542	19,017,548	20,429,620	26,234,877	0	0	0

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-800  
 Name of Fund: Community Colleges RF (Converted from SF effective FY 2022)  
 Legal Authority: To Be Assigned

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 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.

**Variances:**

The majority of revenues and expenditures in the CCRF 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. There was a slight increase in revenues due to one time revenue sources such as facilities use for covid testing centers. Expenditure levels generally track with revenue levels, however, variances are sometimes caused by the timing of encumbrance liquidations.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling					25,000,000	25,257,089	25,257,089
Beginning Cash Balance		0	0	0	0	35,716,218	39,854,170
Revenues					16,140,227	16,353,397	16,353,397
Expenditures					10,026,255	11,173,076	10,573,076
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Trf to RUF for debt service					(515,480)	(515,480)	(515,480)
Trf to RUF for Repair & Replacement Reserve					(230,098)	(230,098)	(230,098)
HEERF Lost Revenue Transfer					3,463,921		
Other Transfers					26,883,903	(296,791)	(296,791)
Net Total Transfers	0	0	0	0	29,602,246	(1,042,369)	(1,042,369)
Ending Cash Balance	0	0	0	0	35,716,218	39,854,170	44,592,122
Encumbrances					760,501		
Unencumbered Cash Balance	0	0	0	0	34,955,717	39,854,170	44,592,122

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii Community Colleges**

Name of Fund: Community College Revolving Fund  
 Appropriation Account Number: S-380-F (RF)  
 Fund Type (MOF): W  
 Legal Authority: 304A-2278 HRS

**Statement of Objectives**

Provide access to a variety of Community College programs and activities such as summer session instruction, workforce and vocational training, community education/enrichment and various auxiliary operations.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Summer Session Registration Counts	6,749	6,801	6,858	6,910	6,967	7,024
2.	Non-Credit Workforce Training Registration Counts	7,615	7,843	8,078	8,320	8,570	8,827
3.	Non-Credit Community Education/Enrichment Registration Counts	3,433	3,536	3,642	3,751	3,864	3,980
4.	Non-Credit Career Readiness Registration Counts	522	538	554	571	588	606
5.							
6.							
7.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total State Population (in thousands)	1418	1,430	1,441	1,453	1,464	1,476	1,488
2.								
3.								
4.								
5.								
6.								
7.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of Summer Session Classes Offered	727	733	739	745	751	757
2.	Number of Non-Credit Workforce Training Classes Offered	862	888	915	942	970	999
3.	Number of Non-Credit Community Education/Enrichment Classes Offered	234	241	248	255	263	271
4.	Number of Non-Credit Career Readiness Classes Offered	115	118	122	126	130	134
5.							
6.							
7.							



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii Community Colleges  
 Name of Fund: Community Colleges RF  
 Legal Authority: 304A-2278 HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-380-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	7,630,351	11,324,183	11,760,792	11,760,792	11,760,792	11,760,792
B. Other Current Expenses	3,512,251	3,058,288	3,131,647	3,206,842	3,283,913	3,362,914
C. Equipment	30,474	26,766	27,408	28,066	28,741	29,432
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>						

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	184,559	42,543	0	0	0	10,000	10,000
Beginning Cash Balance	38,167	38,504	40,914	47,220	51,851	53,320	54,788
Revenues	(164)	5,659	9,189	6,704	4,199	4,198	4,198
Expenditures	140,803	6,650	3,205	3,071	7,630	7,630	7,630
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer for interest and Bond system expenses			322	998	4,900	4,900	4,900
<b>Net Total Transfers</b>	141,304	3,401	322	998	4,900	4,900	4,900
<b>Ending Cash Balance</b>	38,504	40,914	47,220	51,851	53,320	54,788	56,256
<b>Encumbrances</b>	37,352	37,352	0	0			
<b>Unencumbered Cash Balance</b>	1,152	3,562	47,220	51,851	53,320	54,788	56,256

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii Community Colleges**

Name of Fund: University Revenue Undertakings Funds  
 Appropriation Account Number: S-300-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5 HRS

**Statement of Objectives**

Provide for costs of construction, operation, repair, and maintenance of university projects, systems, or networks.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of Projects Supported by UHRUF	4	4	4	4	4	4
2.							
3.							
4.							
5.							
6.							
7.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Undergraduate Headcount Enrollment (Fall Semester)	26592	26,519	26,491	26,543	26,611	26,711	26,711
2.								
3.								
4.								
5.								
6.								
7.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	No. Classes Provided in UHRUF Facilities	5,577	5,655	5,736	5,817	5,900	5,985
2.							
3.							
4.							
5.							
6.							
7.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii Community Colleges  
 Name of Fund: Revenue Undertakings SF  
 Legal Authority: 304A-2167.5 HRS  
 Fund Type (MOF): B  
 Appropriation Account Number: S-300-F

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services						
B. Other Current Expenses	7,630	7,680	8,015	8,215	8,420	8,630
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

The revenue variance is attributable to lower interest income from the lower cash balance after the return of the unused startup funds.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	80,000	80,000	70,000	70,000	70,000	70,000	70,000
Beginning Cash Balance	544,363	168,927	48,133	48,699	48,985	49,117	49,249
Revenues	433,049	2,114	566	266	127	127	127
Expenditures	808,485	0	50,000	0	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Other Transfers			50,000	20	5	5	5
Net Total Transfers	0	(122,908)	50,000	20	5	5	5
Ending Cash Balance	168,927	48,133	48,699	48,985	49,117	49,249	49,381
Encumbrances	2,635	0	0	0			
Unencumbered Cash Balance	166,292	48,133	48,699	48,985	49,117	49,249	49,381

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii Community Colleges**

Name of Fund: UH Commercial Enterprises RF  
 Appropriation Account Number: S-380-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251 HRS

**Statement of Objectives**

Provide for commercial enterprises that are related and incidental to the primary purposes on the Community Colleges.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of Commercial Enterprise Projects \ Demonstrating Financial Viability	0	0	0	0	0	0
2.							
3.							
4.							
5.							
6.							
7.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total State Population (in thousands)	1418	1,430	1,441	1,453	1,464	1,476	1,488
2.								
3.								
4.								
5.								
6.								
7.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of Commercial Enterprise Projects	0	0	0	0	0	0
2.							
3.							
4.							
5.							
6.							
7.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii Community Colleges  
 Name of Fund: Commercial Enterprises RF  
 Legal Authority: 304A-2251  
 Fund Type (MOF): W  
 Appropriation Account Number: S-380-F

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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. However, the change in spending may not exactly match 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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	2,718,307	2,718,307	3,837,635	3,840,339	3,840,339	3,840,339	3,840,339
Beginning Cash Balance	2,549,967	2,071,782	1,604,365	1,560,259	1,523,341	2,075,289	2,184,137
Revenues	1,333,831	1,513,539	1,664,868	1,124,305	1,501,403	1,501,403	1,501,403
Expenditures	1,763,288	1,940,956	1,674,974	1,127,223	925,057	1,368,157	1,367,584
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
3800855 Trf to System for The Implementation Group			(34,000)	(34,000)	(34,000)	(24,398)	(24,398)
3801749 Trf from System for Contact Tracing					59,602		
3388512 Trf to System for PBCP					(50,000)		
Net Total Transfers	(48,728)	(40,000)	(34,000)	(34,000)	(24,398)	(24,398)	(24,398)
Ending Cash Balance	2,071,782	1,604,365	1,560,259	1,523,341	2,075,289	2,184,137	2,293,558
Encumbrances	50,658	16,137	135,924	112,000	3,442	3,442	3,442
Unencumbered Cash Balance	2,021,124	1,588,228	1,424,335	1,411,341	2,071,847	2,180,695	2,290,116

**Additional Information:**

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



**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii Community Colleges**

Name of Fund: Research and Training RF  
Appropriation Account Number: S-380-F  
Fund Type (MOF): W  
Legal Authority: 306A-2253 HRS

**Statement of Objectives**

To expand research and professional development opportunities for faculty, staff and students to improve and expand learning and knowledge, and to increase capacity in the financial structure of the University through key investments in these opportunities.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Extramural Fund Support (\$ millions)	31.3	32.8	34.5	36.2	38.0	39.9
2.	Indirect Cost Recovery (\$ thousands)	1,533.70	1,607.20	1,690.50	1,773.80	1,862.00	1,955.10
3.							
4.							
5.							
6.							
7.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total State Population (in thousands)	1418	1,430	1,441	1,453	1,464	1,476	1,488
2.								
3.								
4.								
5.								
6.								
7.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of Extramural Awards	150	157	165	173	182	191
2.							
3.							
4.							
5.							
6.							
7.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii Community Colleges  
 Name of Fund: Research and Training RF  
 Legal Authority: 304A-2253 HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-380-F

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	863,865	1,403,448	1,522,275	1,522,275	1,522,275	1,522,275
B. Other Current Expenses	501,358	513,810	526,573	539,656	553,066	566,811
C. Equipment	2,934	3,007	3,082	3,159	3,238	3,319
M. Motor Vehicles						
L. Leases						
TOTAL						

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

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. Variance of revenue due to an increase in face to face classes which resulted in an increase of fees collected.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,789,875	1,789,875	2,066,658	2,066,658	2,066,658	2,066,658	2,066,658
Beginning Cash Balance	1,960,142	1,816,456	1,634,652	1,777,443	1,702,508	2,064,620	2,004,170
Revenues	1,430,504	1,386,847	1,328,588	729,464	807,787	794,370	794,370
Expenditures	1,574,190	1,568,651	1,185,797	804,399	445,675	854,820	854,820
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,816,456	1,634,652	1,777,443	1,702,508	2,064,620	2,004,170	1,943,720
Encumbrances	54,943	33,614	17,872	26,187	27,522	27,522	27,522
Unencumbered Cash Balance	1,761,513	1,601,038	1,759,571	1,676,321	2,037,099	1,976,648	1,916,198

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii Community Colleges**

Name of Fund: UH Student Activities RF  
 Appropriation Account Number: S-380-F  
 Fund Type (MOF): W  
 Legal Authority: 340A-2257 HRS

**Statement of Objectives**

Foster a vibrant student life through unique and enriching student educational experiences via diversity of co-curricular student programs, activities, and services.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of Degrees & Certificates of Achievement Earned	5,315	5,581	5,860	6,153	6,461	6,784
2.							
3.							
4.							
5.							
6.							
7.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Undergraduate Headcount Enrollment (Fall Semester)	26592	26,519	26,491	26,543	26,611	26,711	26,711
2.								
3.								
4.								
5.								
6.								
7.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Dollars Spent Student Activities/Student Life (\$Thousands)	548.56	631.01	651.56	657.94	664.49	671.20
2.	Dollars Spent Student Government (\$Thousands)	159.36	183.32	189.29	191.14	193.05	194.99
3.	Dollars Spent Student Publications (\$Thousands)	146.90	168.98	174.48	176.19	177.95	179.74
4.							
5.							
6.							
7.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii Community Colleges  
 Name of Fund: Student Activities RF  
 Legal Authority: 304A-2257  
 Fund Type (MOF): W  
 Appropriation Account Number: S-380-F

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	389,743	578,469	600,772	600,772	600,772	600,772
B. Other Current Expenses	465,077	404,843	414,554	424,508	434,711	445,169
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>						

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Decrease in revenue are the result of smaller or lower number of conferences during FY 2022. 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.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	950,000	950,000	590,000	590,000	590,000	590,000	590,000
Beginning Cash Balance	707,395	741,039	751,114	620,239	616,138	618,161	620,499
Revenues	322,978	401,462	272,194	9,123	5,926	5,891	5,891
Expenditures	288,794	386,498	402,407	3,390	3,404	3,553	3,553
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Other Transfers			(662)	(9,834)	(499)		
Net Total Transfers	(540)	(4,889)	(662)	(9,834)	(499)	0	0
Ending Cash Balance	741,039	751,114	620,239	616,138	618,161	620,499	622,837
Encumbrances	42,629	56,403	19,521	15,130	9,451	9,452	9,452
Unencumbered Cash Balance	698,410	694,711	600,718	601,008	608,710	611,047	613,385

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii Community Colleges**

Name of Fund: Conference Center RF - UH Community Colleges  
 Appropriation Account Number: S-380-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2273 HRS

**Statement of Objectives**

Provide professional and academic conferences, seminars, and workshops.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Dollars Generated Through Conference Center Activities	5,891.00	5,891.00	5,891.00	5,891.00	5,891.00	5,891.00
2.							
3.							
4.							
5.							
6.							
7.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total State Population (in thousands)	1418	1,430	1,441	1,453	1,464	1,476	1,488
2.								
3.								
4.								
5.								
6.								
7.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of Conferences	6	6	6	6	6	6
2.							
3.							
4.							
5.							
6.							
7.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii Community Colleges  
 Name of Fund: Conference Center RF  
 Legal Authority: 304A-2273 HRS  
 Fund Type (MOF): W  
 Appropriation Account Number: S-380-F

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	58	58	58	58	58	58
B. Other Current Expenses	3,495	3,495	3,495	3,495	3,495	3,495
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						



**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

<b>Financial Data</b>							
	FY 2018 (actual)	FY 2019 (actual)	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (estimated)	FY 2024 (estimated)
Appropriation Ceiling							
Beginning Cash Balance	2,730	2,730	2,730	2,730	2,730	2,730	2,730
Revenues							
Expenditures							
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,730	2,730	2,730	2,730	2,730	2,730	2,730
Encumbrances							
Unencumbered Cash Balance	2,730	2,730	2,730	2,730	2,730	2,730	2,730

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawaii Community Colleges**

Name of fund: Nurse Training\_SF  
 Apprn. Acct. Number: S-322-F  
 Fund Type (MOF): B  
 Legal Authority: 328L-3

**Statement of Objectives**

Fund is no longer active

**Fund Measures of Effectiveness**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.						
2.						
3.						
4.						
5.						
6.						
7.						

**Program Size Indicators**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							
6.							
7.							

**Fund Activities Encompassed**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.						
2.						
3.						
4.						
5.						
6.						
7.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii Community Colleges  
 Name of fund: Nurse Training SF  
 Legal Authority: 328L-3  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-322-F

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

The Federal Work Study program is a need based financial aid program in which the US Department of Education reimburses the university for a portion of student wages paid to students who qualify. Revenues and expenditures are based on the number of students who qualify and the amount of financial aid each student can receive which may vary from year to year depending on the financial resources of individual students.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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
Revenues	384,964	333,515	387,170	329,038	195,400	195,400	195,400
Expenditures	384,964	333,515	387,170	329,038	195,400	195,400	195,400
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii Community Colleges**

Name of Fund: College Work Study Program  
 Appropriation Account Number: S-200-F  
 Fund Type (MOF): N  
 Legal Authority: Federal Fund

**Statement of Objectives**

Develop eligible individuals to higher levels of intellectual, personal, social and vocational competency by providing financial assistance and support for students to complete certificates or degrees

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Work Study Expended as a % of Total Student Hire Expenditures	12.84%	13.23%	13.62%	14.03%	14.45%	14.89%
2.							
3.							
4.							
5.							
6.							
7.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Pell Grant Recipients	6251	6,439	6,632	6,831	7,036	7,247	7,464
2.								
3.								
4.								
5.								
6.								
7.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of Students Participating in Work Study Program	52	54	56	58	60	62
2.							
3.							
4.							
5.							
6.							
7.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii Community Colleges  
 Name of Fund: Work Study Program  
 Legal Authority:  
 Fund Type (MOF): N  
 Appropriation Account Number: S-200-F

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	159,034	159,034	159,034	159,034	159,034	159,034
B. Other Current Expenses	36,366	36,366	36,366	36,366	36,366	36,366
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>						

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Variances are subject to Federal Government allocation which has been declining.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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
Revenues	2,412,003	2,403,719	2,652,564	2,595,015	2,081,381	2,027,577	2,027,577
Expenditures	2,412,003	2,403,719	2,652,564	2,595,015	2,081,381	2,027,577	2,027,577
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii Community Colleges**

Name of Fund: College Work Study Program  
 Appropriation Account Number: S-200-F  
 Fund Type (MOF): N  
 Legal Authority: 304A-2403

**Statement of Objectives**

Provides funding for courses directly related to preparing individuals for employment in current or emerging occupations requiring other than a baccalaureate or advanced degree.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of Career & Technical Education (CTE) Participants	9,008	9,077	9,153	9,222	9,298	9,374
2.							
3.							
4.							
5.							
6.							
7.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total State Population (\$ Thousands)	1418	1,430	1,441	1,453	1,464	1,476	1,488
2.								
3.								
4.								
5.								
6.								
7.								
		0.008462623	0.00769231	0.00832755	0.00757054	0.00819672	0.00813008	

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of Projects Funded Through Perkins Grant	33	33	33	33	33	33
2.							
3.							
4.							
5.							
6.							
7.							



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii Community Colleges  
 Name of Fund: Carl D. Perkins - Vocational & Applied Tech Act  
 Legal Authority: 304A-2403  
 Fund Type (MOF): N  
 Appropriation Account Number: S-200-F

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	925,512	925,512	925,512	925,512	925,512	925,512
B. Other Current Expenses	600,908	600,908	600,908	600,908	600,908	600,908
C. Equipment	501,157	501,157	501,157	501,157	501,157	501,157
M. Motor Vehicles						
L. Leases						
TOTAL						

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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.

The increase in FY 2021 expenditures were due to additional repair and maintenance expense for the Mānoa Innovation Center.

The increase in FY22 expenditures were due to increased repairs and maintenance for HVAC system; upgraded security system, including all building locks switched to key card system.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Beginning Cash Balance		33	(511,401)	253,511	1,100,636	1,505,032	1,411,149
Revenues	(253,967)	499,186	923,101	1,358,971	1,265,880	1,300,000	1,300,000
Expenditures	0	930,621	748,312	904,346	1,011,484	1,393,883	828,120
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	254,000	(80,000)	590,123	392,500	150,000	0	0
Ending Cash Balance	33	(511,401)	253,511	1,100,636	1,505,032	1,411,149	1,883,029
Encumbrances	105,048	17,508	167,888	119,729	146,542	0	0
Unencumbered Cash Balance	(105,015)	(528,909)	85,623	980,906	1,358,490	1,411,149	1,883,029

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: UOH-900**

Name of Fund: Innovation and Commercialization Initiative SF  
 Apprn. Acct. Number: S-340-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-1953, HRS

**Statement of Objectives**

The Office of the Vice President for Research and Innovation is responsible for the building management of the Mānoa Innovation Center, 2800 Woodlawn Drive.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Occupancy Percentage	90%	90%	90%	90%	90%	90%
2.	Number of Inquiries	10.00	10.00	10.00	10.00	10.00	10.00
3.							
4.							
5.							
6.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of New Tenants	5.00	5.00	5.00	5.00	5.00	5.00	5.00
2.								
3.								
4.								
5.								
6.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Energy Efficiency and Contactless Renovations	\$ 500,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
2.							
3.							
4.							
5.							
6.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-900  
 Name of fund: Innovation and Commercialization Initiative Special Fund  
 Legal Authority: 304A-1953  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	67,437	67,437	68,786	70,161	71,565	72,996
B. Other Current Expenses	1,326,446	760,683	775,897	791,415	807,243	823,388
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>1,393,883</b>	<b>828,120</b>	<b>844,682</b>	<b>861,576</b>	<b>878,808</b>	<b>896,384</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

This is not a revenue generating account, but revenues in FY 2018 through FY 2022 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 2019, FY 2020, FY 2021 and FY 2022 were attributed to reimbursements of legal fees incurred in FY 2018, FY 2019, FY 2020 and FY 2021 respectively.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Beginning Cash Balance	3,747,808	5,572,675	6,780,118	7,070,513	7,514,016	7,518,892	7,650,023
Revenues	992,744	47,921	221,674	58,230	728,718	19,015	19,015
Expenditures	1,090,127	754,953	1,837,202	1,511,242	2,610,009	1,787,883	1,969,711
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	1,922,250	1,914,475	1,905,924	1,896,515	1,886,167	1,900,000	1,897,475
Ending Cash Balance	5,572,675	6,780,118	7,070,513	7,514,016	7,518,892	7,650,023	7,596,802
Encumbrances	1,492,053	1,156,059	462,294	3,279,072	393,407	1,378,258	1,683,579
Unencumbered Cash Balance	4,080,622	5,624,059	6,608,219	4,234,944	7,125,485	6,271,766	5,913,223

**Additional Information:**

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

\*Transfers: \$1,900,000 transfer-in from the campuses for the annual Risk Management Special Fund assessment.

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: UOH-900**

Name of Fund: UH Risk Management Special Fund  
 Apprn. Acct. Number: S-340-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2151, HRS

**Statement of Objectives**

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

<b>Fund Measures of Effectiveness</b>	FY	FY	FY	FY	FY	FY
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1. As this fund is administrative/operational in nature, Measures of Effectiveness						
2. are not appropriate for this fund.						
3.						
4.						
5.						
6.						

<b>Program Size Indicators</b>	FY	FY	FY	FY	FY	FY
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
1. N/A						
2.						
3.						
4.						
5.						
6.						

<b>Fund Activities Encompassed</b>	FY	FY	FY	FY	FY	FY
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1. N/A						
2.						
3.						
4.						
5.						
6.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-900  
 Name of fund: Risk Management Special Fund  
 Legal Authority: 304A-2151  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services						
B. Other Current Expenses	1,787,883	1,969,711	2,122,535	1,960,043	2,017,430	2,033,336
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>1,787,883</b>	<b>1,969,711</b>	<b>2,122,535</b>	<b>1,960,043</b>	<b>2,017,430</b>	<b>2,033,336</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Revenues are derived from late registration fees, tuition payment plan fees, and interest income. Revenues rose markedly in FY 2018 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 for FY21 decreased significantly.

Impact to the interest income is twofold; decrease in interest rates and anticipated decrease in unencumbered cash balance.

The increase in FY 23 to FY24 projected earnings from interest income is due to significantly higher short-term interest rates and adjustment to interest distribution process in FY 2023.

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 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	15,000,000	7,250,000	9,397,000	9,397,000	8,418,608	8,418,608	8,418,608
Beginning Cash Balance	127,554,755	139,348,358	156,691,380	191,285,634	262,799,137	331,565,026	337,987,269
Revenues	2,413,269	3,088,684	2,188,829	1,902,667	1,358,244	5,516,580	6,521,580
Expenditures	10,353,099	8,278,318	7,761,259	4,768,027	5,105,151	6,460,268	6,627,800
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	19,733,433	22,532,656	40,166,683	74,378,863	72,512,796	7,365,931	25,885,316
Ending Cash Balance	139,348,358	156,691,380	191,285,634	262,799,137	331,565,026	337,987,269	363,766,365
Encumbrances	4,496,432	4,706,154	5,347,175	2,062,943	2,190,721	466,772	325,792
Unencumbered Cash Balance	134,851,926	151,985,227	185,938,459	260,736,194	329,374,305	337,520,497	363,440,573

**Additional Information:**

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

\* FY22 Transfers: \$3,000,000.00 transfer-in for the UH Foundation Assessment, \$5,693,182.00 transfer-in for the Banner Assessment, \$77,127,048.04 transfer from UH programs; \$1,381,280.52 transfer-out for debt service; and \$11,926,153.74 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.



**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: UOH-900**

Name of Fund: UH Tuition & Fees Special Fund  
 Apprn. Acct. Number: S-340-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2153, HRS

**Statement of Objectives**

TFSF funds in System are expended to maintain and improve the University's programs and operations, including a variety of personnel, operating, equipment and utility expenses.

<b><u>Fund Measures of Effectiveness</u></b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							
6.							

<b><u>Program Size Indicators</u></b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.								
2.								
3.								
4.								
5.								
6.								

<b><u>Fund Activities Encompassed</u></b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							
6.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-900  
 Name of fund: Tuition and Fees Special Fund  
 Legal Authority: 304A-2153  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	690,741	747,690	785,075	785,075	785,075	785,075
B. Other Current Expenses	5,269,527	5,380,110	5,404,436	5,401,716	5,425,492	5,432,806
C. Equipment	500,000	500,000	500,000	500,000	500,000	500,000
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>6,460,268</b>	<b>6,627,800</b>	<b>6,689,511</b>	<b>6,686,791</b>	<b>6,710,567</b>	<b>6,717,881</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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.

Decrease in FY 2022 personnel expense is due to a normal operating year with no anticipated large one-time investments.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,600,000	1,600,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Beginning Cash Balance	3,783,661	4,412,441	4,529,893	4,086,679	5,092,071	6,002,435	6,811,200
Revenues	2,264,545	2,039,732	2,493,808	3,425,035	2,807,110	2,500,000	2,500,000
Expenditures	1,650,644	1,922,280	2,937,021	2,419,644	1,899,645	1,691,235	1,694,775
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	14,879	0	0	0	2,900	0	0
Ending Cash Balance	4,412,441	4,529,893	4,086,679	5,092,071	6,002,435	6,811,200	7,616,425
Encumbrances	480,848	719,614	1,106,965	530,157	663,225		
Unencumbered Cash Balance	3,931,593	3,810,278	2,979,714	4,561,914	5,339,210	6,811,200	7,616,425

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: UOH-900**

Name of Fund: Systemwide Information Technology Services SF  
 Apprn. Acct. Number: S-340-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2154, HRS

**Statement of Objectives**

The fund supports the ongoing maintenance of the Information Technology Center plant and equipment supporting the University systemwide, as well as the periodic replacement of both core service and premise equipment that support the use of the IT Center plant

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Amount invested in maintenance of facilities	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
2.							
3.							
4.							
5.							
6.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total number of users	100,000	100,000	100,000	100,000	100,000	100,000	100,000
2.								
3.								
4.								
5.								
6.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Amount invested in maintenance and capital refresh of facilities	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
2.							
3.							
4.							
5.							
6.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-900  
 Name of fund: Systemwide Information Technology Services Special Fund  
 Legal Authority: 304A-2154  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	13,000	14,040	14,040	15,023	15,023	15,849
B. Other Current Expenses	1,678,235	1,680,735	1,680,735	1,680,735	1,680,735	1,680,735
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,691,235</b>	<b>1,694,775</b>	<b>1,694,775</b>	<b>1,695,758</b>	<b>1,695,758</b>	<b>1,696,584</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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.  
 The FY21 decrease in revenue is due to the drop in cage count resulting from the pandemic.  
 The FY22 decrease in expenditures is due to attrition in personnel and lower expenditures due to reduced cage count and COVID-19 restrictions.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	2,200,000	1,000,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Beginning Cash Balance	(56,991)	(13,422)	120,700	121,336	23,392	161,711	206,944
Revenues	899,407	1,001,048	906,509	780,422	840,972	787,068	787,068
Expenditures	855,863	866,925	905,874	878,365	702,653	741,835	741,835
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	24	0	0	0	0	0	0
Ending Cash Balance	(13,422)	120,700	121,336	23,392	161,711	206,944	252,177
Encumbrances	14,476	26,956	21,157	39,246	54,543	0	0
Unencumbered Cash Balance	(27,898)	93,744	100,178	(15,854)	107,167	206,944	252,177

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: UOH-900**

Name of Fund: UH Auxiliary Enterprises SF  
 Apprn. Acct. Number: S-340-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

**Statement of Objectives**

Animal and Veterinary Services Program (AVS) supports the vertebrate animal biomedical and neurobehavioral research and teaching at the University of Hawaii (UH). AVS is a fee for service recharge center funded by extramural funds and/or startup funds. The care of animals is provided in accordance with all Federal, State, and local statutes and regulations relating to animals to ensure their appropriate and humane care and use, including the Public Health Service (PHS) Policy on Humane Care and Use of Laboratory Animals, in order for UH to be eligible to receive PHS support for activities involving animals. AVS also complies with the USDA Animal Welfare Regulations and its amendments.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Average daily mouse cage census serviced by AVS (average 5 mice/cage)	2,000	2,100	2,205	2,315	2,431	2,553
2.	Extramural funds involving the use of animal biomedical and neurobehavioral activities at the UH	\$11.6-M	\$12.1-M	\$12.7-M	\$13.4-M	\$14-M	\$14-M
3.	Number of noncompliance citations received by AVS from federal regulatory agencies	0	0	0	0	0	0
4.	Number of organizations accrediting AVS (successfully maintained accreditation by Association for Assessment and Accreditation for Laboratory Animal Care, International since July 2016)	1	1	1	1	1	1
5.							
6.							

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: UOH-900**

Name of Fund: UH Auxiliary Enterprises SF  
 Apprn. Acct. Number: S-340-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2157, HRS

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1	Number of Principal Investigators using AVS services	41	48	50	52	54	56	58
2	Number of vertebrate animal protocol activities supported by AVS	85	86	90	94	98	102	106
3								
4								
5								
6								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Number of FTE staff employed by AVS supporting the care and use of animals for biomedical and neurobehavioral activities	8	9	9	10	10	10
2.	Number of students employed by AVS supporting the care and use of animals for biomedical and neurobehavioral activities	4	4	4	4	4	4
3.							
4.							
5.							
6.							
7.							



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-900  
 Name of fund: Auxiliary Enterprises Special Fund  
 Legal Authority: 304A-2157  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	486,526	486,526	496,257	506,182	516,305	526,631
B. Other Current Expenses	255,309	255,309	260,415	265,623	270,936	276,355
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>741,835</b>	<b>741,835</b>	<b>756,672</b>	<b>771,805</b>	<b>787,241</b>	<b>802,986</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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. FY 2020 Revenues include 10% donation to UH.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(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	3,379,631	3,389,810	3,401,022	3,410,288	3,410,288	3,410,288	3,410,288
Revenues	10,179	9,712	9,267	0	0	0	0
Expenditures	3,000,000	2,998,500	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<b>Transfers</b>							
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	3,389,810	3,401,022	3,410,288	3,410,288	3,410,288	3,410,288	3,410,288
Encumbrances							
Unencumbered Cash Balance	3,389,810	3,401,022	3,410,288	3,410,288	3,410,288	3,410,288	3,410,288

**Additional Information:**

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

\*Transfers: \$3,000,000 transfer-in from FY 2022 appropriated General Funds for the B Plus Scholarship Program under Act 213, Sec 94, SLH 2007.

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: UOH-900**

Name of Fund: UH Scholarship & Assistance Special Fund  
 Apprn. Acct. Number: S-340-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2159, HRS

**Statement of Objectives**

State of Hawai'i Scholarships are awarded to UH students according to EP 6.206. Students must be Hawai'i residents, have graduated from a public high school in the State of Hawai'i, have completed a rigorous high school curriculum, have earned a cumulative grade point average of 3.0 or higher, be enrolled as a full-time undergraduate student, and have demonstrated financial need according to the Federal FAFSA.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Annual Number of Student Recipients	1,200	1,200	1,200	1,200	1,200	1,200
2.							
3.							
4.							
5.							
6.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Total Number of Enrolled Students from Hawaii Public High Schools	3,122	3,122	3,122	3,122	3,122	3,122	3,122
2.								
3.								
4.								
5.								
6.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of Scholarships Awarded	1,200	1,200	1,200	1,200	1,200	1,200
2.							
3.							
4.							
5.							
6.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-900  
 Name of fund: Scholarship & Assistance Special Fund  
 Legal Authority: 304A-2159  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services						
B. Other Current Expenses	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

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

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

**Intended Purpose:**

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

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.

**Variances:**

Revenues decreased in FY 2019 and FY 2022 because FY 2018 and FY 2021 includes proceeds from Revenue Bond issuance for cost of issuance.

FY 2021 revenues increased due to issuance of Revenue Bonds, similar to FY 2018. Expenditures decreased in FY 2019 and FY 2022 because

FY 2018 and FY 2021 includes cost of issuance expenditures for Revenue Bonds. FY 2021 expenditures increased due to issuance of Revenue Bonds, similar to FY 2018.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	10,188,272	200,000	200,000	200,000	200,000	200,000	200,000
Beginning Cash Balance	596,945	1,430,875	1,452,924	1,472,880	1,530,303	1,534,464	1,538,464
Revenues	150,095	22,049	19,956	157,423	4,161	4,000	4,000
Expenditures	111,398	0	0	100,000	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	795,233	0	0	0	0	0	0
Ending Cash Balance	1,430,875	1,452,924	1,472,880	1,530,303	1,534,464	1,538,464	1,542,464
Encumbrances	70,389	66,282	47,972	122,375	69,775	0	0
Unencumbered Cash Balance	1,360,486	1,386,642	1,424,908	1,407,928	1,464,689	1,538,464	1,542,464

**Additional Information:**

Amount Requested by Bond Covenants	1,479,263	1,479,263	1,479,263	1,479,263			
Amount from Bond Proceeds	138,122			120,348			
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: UOH-900**

Name of Fund: University Revenue Undertakings Fund (UHRUF Admin)  
 Apprn. Acct. Number: S-340-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

UHRUF Administration -- to obtain revenue bond financing for University Projects.

<b><u>Fund Measures of Effectiveness</u></b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.							
3.							
4.							
5.							
6.							

<b><u>Program Size Indicators</u></b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A							
2.								
3.								
4.								
5.								
6.								

<b><u>Fund Activities Encompassed</u></b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							
6.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-900  
 Name of fund: University Revenue-Undertakings Fund  
 Legal Authority: 304A-2167.5  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	0	0	0	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

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

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Beginning Cash Balance	(0)	(2)	(1)	(1)	0	(0)	180
Revenues	48	920	857	449	179	180	180
Expenditures	2,183	3,109	1,406	1,382	3,958	4,000	4,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	2,133	2,190	549	934	3,778	4,000	4,000
Ending Cash Balance	(2)	(1)	(1)	0	(0)	180	360
<b>Encumbrances</b>							
Unencumbered Cash Balance	(2)	(1)	(1)	0	(0)	180	360

**Additional Information:**

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



**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature**

**Department of:** \_\_\_\_\_

Name of Fund: University Revenue Undertakings Fund (ITS Building)

Apprn. Acct. Number: S-340-F

Fund Type (MOF): B

Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

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.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.							
3.							
4.							
5.							
6.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A							
2.								
3.								
4.								
5.								
6.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A						
2.							
3.							
4.							
5.							
6.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-900  
 Name of fund: University Revenue-Undertakings Fund (ITS Bldg)  
 Legal Authority: 304A-2167.5  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	4,000	4,000	4,000	4,000	4,000	4,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

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

Expenditure variance in FY 2022 is attributed to the bond agency fee resulting from increase in the number of bond rating companies.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Beginning Cash Balance		0	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	309	3,204	1,559	1,554	4,209	4,209	4,209
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	309	3,204	1,559	1,554	4,209	4,209	4,209
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances						0	0
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: UOH-900**

Name of Fund: University Revenue Undertakings Fund (Sinclair Basement)

Apprn. Acct. Number: S-340-F

Fund Type (MOF): B

Legal Authority: 304A-2167.5, HRS

**Statement of Objectives**

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.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.							
3.							
4.							
5.							
6.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A							
2.								
3.								
4.								
5.								
6.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A						
2.							
3.							
4.							
5.							
6.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-900  
 Name of fund: University Revenue-Undertakings Fund (Sinclair Basement)  
 Legal Authority: 304A-2167.5  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY</b> <b>2022-23</b> Estimated	<b>FY</b> <b>2023-24</b> Estimated	<b>FY</b> <b>2024-25</b> Estimated	<b>FY</b> <b>2025-26</b> Estimated	<b>FY</b> <b>2026-27</b> Estimated	<b>FY</b> <b>2027-28</b> Estimated
A. Personal Services						
B. Other Current Expenses	4,209	4,209	4,209	4,209	4,209	4,209
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>4,209</b>	<b>4,209</b>	<b>4,209</b>	<b>4,209</b>	<b>4,209</b>	<b>4,209</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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; and 3) managing the payment of expenses assessable against CIP projects managed by or through 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.

**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. Expenditures decreased in FY2021 to FY2022 due to projects being funded by the General Fund. Revenues increased in FY2021 to FY2022 due to \$0 CIP assessment in FY21 due to the funds being needed to support the projects.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Beginning Cash Balance	118,751	219,317	233,812	208,967	207,191	216,696	168,062
Revenues	103,000	47,000	31,410	1,058	9,505	50,000	70,000
Expenditures	2,435	32,505	56,254	2,834	0	98,634	72,361
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	219,317	233,812	208,967	207,191	216,696	168,062	165,701
Encumbrances			595	7,745	11,140		
Unencumbered Cash Balance	219,317	233,812	208,372	199,446	205,556	168,062	165,701

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: UOH-900**

Name of Fund: UH CIP Project Assessment Special Fund  
 Apprn. Acct. Number: S-340-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2172, HRS

**Statement of Objectives**

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.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.							
3.							
4.							
5.							
6.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A							
2.								
3.								
4.								
5.								
6.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							
6.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-900  
 Name of fund: UH CIP Project Assessment Special Fund  
 Legal Authority: 304A-2172  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services						
B. Other Current Expenses	98,634	72,361	72,361	72,361	72,361	72,361
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>98,634</b>	<b>72,361</b>	<b>72,361</b>	<b>72,361</b>	<b>72,361</b>	<b>72,361</b>



**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Revenues will vary based on the savings realized by the University from energy conservation projects. FY21 revenue includes a one-time rebate for Hawaii Energy Rebate for Life Science LED Lighting.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	250,000	250,000	250,000	0	0	0	0
Beginning Cash Balance		5,936	12,105	17,539	45,457	76,470	103,956
Revenues	47,250	0	140	23,343	25,355	21,828	21,828
Expenditures	41,314	0	0	0	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	6,169	5,294	4,575	5,658	5,658	5,658
Ending Cash Balance	5,936	12,105	17,539	45,457	76,470	103,956	131,442
Encumbrances							
Unencumbered Cash Balance	5,936	12,105	17,539	45,457	76,470	103,956	131,442

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: UOH-900**

Name of Fund: UH Green Special Fund  
 Apprn. Acct. Number: S-340-F  
 Fund Type (MOF): B  
 Legal Authority: 304A-2181, HRS

**Statement of Objectives**

Moneys in the University of Hawaii green special fund shall be used 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.

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Energy Savings from GSF-funded projects (kWh)	25,915	25,915	25,915	25,915	25,915	25,915
2.							
3.							
4.							
5.							
6.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	Total UH System energy usage (kWh)	155,431,442	198,000,000	198,000,000	198,000,000	198,000,000	198,000,000	198,000,000
2.								
3.								
4.								
5.								
6.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	# of projects that we applied for	1	1	1	1	1	1
2.							
3.							
4.							
5.							
6.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-900  
 Name of fund: UH Green Special Fund  
 Legal Authority: 304A-2181  
 Fund Type (MOF): B  
 Apprn. Account. No.: S-340

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	0	0	0	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	3,400,000	3,400,000	4,189,423	4,189,423	4,189,423	4,189,423	4,189,423
Beginning Cash Balance	2,478,168	2,555,128	2,583,280	2,789,628	2,676,736	2,784,026	2,707,416
Revenues	834,232	978,439	1,891,571	847,864	947,364	659,906	762,506
Expenditures	591,829	775,145	1,469,367	983,807	533,156	736,516	921,966
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(165,443)	(175,143)	(215,856)	23,051	(306,917)	0	0
Ending Cash Balance	2,555,128	2,583,280	2,789,628	2,676,736	2,784,026	2,707,416	2,547,956
Encumbrances	199,388	322,693	326,715	293,197	207,147	0	0
Unencumbered Cash Balance	2,355,741	2,260,587	2,462,913	2,383,539	2,576,879	2,707,416	2,547,956

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: UOH-900**

Name of Fund: UH Commercial Enterprises Revolving Fund  
 Apprn. Acct. Number: S-355-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2251, HRS

**Statement of Objectives**

a) Seek out and identify new UH technologies and innovations for commercialization. Expand entrepreneurship and innovation

<b>Fund Measures of Effectiveness</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	a) Inventions Disclosed	58	64	70	77	85	94
2.	a) Active License/Options	164	180	198	218	240	264
3.	a) Royalties Received	\$232,765	\$260,365	\$286,365	\$318,865	\$329,865	\$328,365
4.	a) Start-ups Supported	147	162	178	196	216	238
5.	a) Engagement with Faculty, Staff and Students	339	373	410	451	496	546
6.							

<b>Program Size Indicators</b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	a) Start-ups Supported	134	147	162	178	196	216	238
2.	a) Engagement with Faculty, Staff and Students	308	339	373	410	451	496	546
3.								
4.								
5.								
6.								

<b>Fund Activities Encompassed</b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	a) Start-ups Supported	147	162	178	196	216	238
2.	a) Engagement with Faculty, Staff and Students	339	373	410	451	496	546
3.							
4.							
5.							
6.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-900  
 Name of fund: Commercial Enterprises Revolving Fund  
 Legal Authority: 304A-2251  
 Fund Type (MOF): W  
 Apprn. Account. No.: S-355

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	340,278	386,440	405,757	630,757	645,757	645,757
B. Other Current Expenses	396,238	535,526	543,101	550,828	558,709	566,747
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>736,516</b>	<b>921,966</b>	<b>948,858</b>	<b>1,181,585</b>	<b>1,204,466</b>	<b>1,212,504</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

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

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	13,000,000	13,000,000	14,635,577	14,635,577	14,095,470	14,095,470	14,095,470
Beginning Cash Balance	2,980,540	6,586,719	5,218,086	3,777,780	5,565,025	8,987,785	9,131,137
Revenues	20,489,642	14,972,246	16,103,184	16,780,362	16,971,653	17,069,193	17,069,193
Expenditures	15,955,218	15,072,597	16,521,715	15,025,384	13,325,438	16,551,903	16,370,691
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(928,245)	(1,268,282)	(1,021,775)	32,267	(223,455)	(373,938)	(237,911)
Ending Cash Balance	6,586,719	5,218,086	3,777,780	5,565,025	8,987,785	9,131,137	9,591,728
Encumbrances	1,471,890	1,369,766	3,353,351	1,949,117	1,689,105	0	0
Unencumbered Cash Balance	5,114,829	3,848,320	424,429	3,615,907	7,298,680	9,131,137	9,591,728

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: UOH-900**

Name of Fund: Research and Training Revolving Fund (OVPRI)  
 Apprn. Acct. Number: S-355-F  
 Fund Type (MOF): W  
 Legal Authority: 304A-2253, HRS

**Statement of Objectives**

The Office of the Vice President for Research and Innovation is responsible for providing leadership and administrative support to UH System research institutes and programs. Some of the objectives include: (1) Assist UH faculty in obtaining \$450 million or more per year in extramural awards from FY 22 - FY 24; (2) promote and ensure the integrity of the research conducted at the University of Hawaii; (3) protect the rights and safety of individuals participating in human research; (4) to protect and ensure the welfare of animals used in research and scholarly activity; (5) to ensure the safety of researchers, students and the community from biohazardous materials; (6) to prevent undue foreign influence and access to university research; (7) pursue federal policy priorities that advance the interest of UH, the state of Hawaii and Pacific, and (8) seek out and identify UH technology and innovations for commercialization.

**Fund Measures of Effectiveness**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Dollar amount of awards received (dollars in millions)	\$ 495	\$ 500	\$ 505	\$ 510	\$ 515	\$ 520
2. Proposals processed	2,317	2,340	2,363	2,387	2,411	2,435
3. Awards processed	1,950	1,970	1,990	2,010	2,030	2,050
4. Median days from submission to approval of human research protocols	34	33	32	30	29	29
5. Median days from submission to approval of animal research protocols	25	25	24	24	23	23
6. Median days from submission to approval of biosafety protocols	31	31	30	30	29	29

**Program Size Indicators**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Faculty FTE supported across UH system	4,300	4,300	4,300	4,300	4,300	4,300	4,300
2. Number of human research protocols approved	1,473	1,513	1,553	1,594	1,620	1,680	1,780
3. Number of vertebrate animal research protocols approved	290	295	300	305	310	315	320
4. Number of biosafety protocols approved	159	164	169	174	179	184	189
5.							
6.							



**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: UOH-900**

Name of Fund: Research and Training Revolving Fund (OVPRI)

Apprn. Acct. Number: S-355-F

Fund Type (MOF): W

Legal Authority: 304A-2253, HRS

<b>Fund Activities Encompassed</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of post-approval monitoring audits of human research	12	14	16	18	20	20
2. Number of semi-annual inspections of animal facilities	58	58	58	58	58	58
3. Number of annual biosafety inspections	192	192	192	192	192	192
4. Number of appropriations priorities advanced	32	32	32	32	32	32
5. Number of post-approval monitoring reports (animal research)	18	18	19	19	20	20
6. Number of post-approval monitoring reports (biosafety)	4	4	6	6	8	8

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-900  
 Name of fund: Research and Training Revolving Fund  
 Legal Authority: 304A-2253  
 Fund Type (MOF): W  
 Apprn. Account. No.: S-355

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	6,095,365	5,904,153	6,045,814	6,152,169	6,256,796	6,366,693
B. Other Current Expenses	10,356,538	10,366,538	10,221,765	10,380,097	10,541,595	10,706,323
C. Equipment	100,000	100,000	100,000	100,000	100,000	100,000
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>16,551,903</b>	<b>16,370,691</b>	<b>16,367,579</b>	<b>16,632,266</b>	<b>16,898,391</b>	<b>17,173,016</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Revenues are chiefly derived from interest income, which fluctuate based on interest rates and balances.

Revenue variance in FY 2018 was 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 revenue projections are due to a decrease in interest rates.

The decrease in FY 2021 expenditures were due to projects being funded by General Fund.

The increase in FY 2022 revenues was the result of income acquired from new lease agreements for real estate properties.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	175,000	175,000	175,000	175,000	175,000	175,000	175,000
Beginning Cash Balance	675,309	701,792	1,182,605	936,737	1,182,678	1,077,752	1,226,108
Revenues	(104,731)	456,810	13,417	5,933	20,508	18,000	21,240
Expenditures	164,871	218,297	259,284	116,393	125,434	247,544	291,783
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	296,084	242,300	0	356,400	0	377,900	389,000
Ending Cash Balance	701,792	1,182,605	936,737	1,182,678	1,077,752	1,226,108	1,344,565
Encumbrances			32,000	67,200	33,600	0	0
Unencumbered Cash Balance	701,792	1,182,605	904,737	1,115,478	1,044,152	1,226,108	1,344,565

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: UOH-900**

Name of Fund: UH Real Property & Facilities Use Revolving Fund

Apprn. Acct. Number: S-355-F

Fund Type (MOF): W

Legal Authority: 304A-2274, HRS

**Statement of Objectives**

To fund information technology services hardware and support for work order and asset management , the update of the budget modeling tool designed to support campuses in documenting the backlog of maintenance and estimating the annual funding, and IT support from the Office of Systems Integration.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.							
3.							
4.							
5.							
6.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A							
2.								
3.								
4.								
5.								
6.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A						
2.							
3.							
4.							
5.							
6.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-900  
 Name of fund: Real Property and Facilities Use Revolving Fund  
 Legal Authority: 304A-2274  
 Fund Type (MOF): W  
 Apprn. Account. No.: S-355

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	133,123	139,779	146,768	146,768	146,768	146,768
B. Other Current Expenses	114,421	152,004	159,713	165,299	171,209	172,553
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>247,544</b>	<b>291,783</b>	<b>306,481</b>	<b>312,067</b>	<b>317,977</b>	<b>319,321</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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. Fund was repealed by Act 009 SSLH 2021.

**Variances:**

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues							
Expenditures							
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: UOH-900**

Name of Fund: Professional Student Exchange Program RF  
 Apprn. Acct. Number: N/A  
 Fund Type (MOF): W  
 Legal Authority: 304A-2277, HRS

**Statement of Objectives**

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.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.							
3.							
4.							
5.							
6.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A							
2.								
3.								
4.								
5.								
6.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A						
2.							
3.							
4.							
5.							
6.							

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Due to an internal review of the CTE subrecipient payment process, the University of Hawaii, with concurrence of its external auditors, has determined a revised process for the CTE subrecipient payment process. This change will impact the revenue and expense being booked for the federal grant; previously, CTE subrecipient payments were recorded as liabilities, which did not impact revenue/expense. Adjusting entries were made in late June 2022 to account for the revenue and expense adjustments, which resulted in the increase to revenue in FY2022; beginning in FY2023, revenue and expense will increase significantly due to the direct booking of revenue and expense.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	1,094,875	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
Revenues	186,631	398,625	515,532	338,462	1,044,364	5,851,000	3,867,000
Expenditures	186,631	398,625	515,532	338,462	1,044,364	5,851,000	3,867,000
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							
Unencumbered Cash Balance	0	0	0	0	0	0	0

**Additional Information:**

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



**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: UOH-900**

Name of Fund: Carl D. Perkins Career & Technical Education  
 Apprn. Acct. Number: S-225-F  
 Fund Type (MOF): N  
 Legal Authority: 304A-2403, HRS

**Statement of Objectives**

The purpose of the Carl D. Perkins Career and Technical Education Act, most recently reauthorized in 2018 as the Strengthening Career and Technical Education Act for the 21st Century (Perkins V), is to develop more fully the academic knowledge and technical and employability skills of secondary and postsecondary students enrolled in CTE programs of study. In Hawaii, Perkins V funds will be used to pursue three primary goals: 1) Ensure students have equitable access to high-quality CTE programs -- those programs that meet size, scope, and quality in their design and delivery; 2) Increase participation and improve the equity of participation in high-quality CTE programs; and 3) Improve educational and workforce outcomes of CTE program participants and improve the equity of those outcomes.

**Fund Measures of Effectiveness**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of Career & Technical Education (CTE) participants - Hawaii	26,269	26,282	26,295	26,309	26,322	26,335
2. Number of Career & Technical Education (CTE) participants - UH Community	6,526	6,528	6,531	6,533	6,536	6,539
3.						
4.						
5.						

**Program Size Indicators**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Total State Population (in thousands)	1,439	1,450	1,462	1,473	1,485	1,497	1,488
2.							
3.							
4.							
5.							

**Fund Activities Encompassed**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. Number of schools receiving CTE funding - Hawaii Department of Education	45	45	45	45	45	45
2. Number of projects funded through CTE funding - UH Community Colleges	40	40	40	40	40	40
3.						
4.						
5.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-900  
 Name of fund: Carl D. Perkins Career & Technical Education  
 Legal Authority: 304A-2253  
 Fund Type (MOF): N  
 Apprn. Account. No.: S-225

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	386,221	405,532	425,809	425,809	425,809	425,809
B. Other Current Expenses	5,464,779	3,461,468	3,441,191	3,441,191	3,441,191	3,441,191
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>5,851,000</b>	<b>3,867,000</b>	<b>3,867,000</b>	<b>3,867,000</b>	<b>3,867,000</b>	<b>3,867,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UOH-210, UOH-700, UOH-800, UOH-900  
 Name of Fund: Non-Federal 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.

**Variances:**

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	9,826,168	8,043,591	9,540,705	5,706,880	10,814,882	19,449,363	12,683,363
Revenues	88,621,811	91,820,764	89,632,137	94,606,952	92,940,400	92,000,000	92,000,000
Expenditures	91,190,152	90,577,681	94,290,557	90,203,300	85,411,319	99,500,000	92,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	785,765	254,030	824,596	704,349	1,105,401	734,000	734,000
Ending Cash Balance	8,043,591	9,540,705	5,706,880	10,814,882	19,449,363	12,683,363	13,417,363
Encumbrances	7,819,460	8,100,354	6,953,046	5,829,496	6,764,033	7,000,000	7,000,000
Unencumbered Cash Balance	224,131	1,440,351	(1,246,165)	4,985,386	12,685,330	5,683,363	6,417,363

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature**

Department of: UOH

Name of Fund: Non-Federal Contracts and Grants Trust Fund\*

Appropriation Account Number: P280, P281, P282, P284, P285, P289

Fund Type (MOF): T

Legal Authority: Administratively Established

**Statement of Objectives**



**Fund Measures of Effectiveness**

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							

**Program Size Indicators**

		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A							
2.								
3.								
4.								
5.								

**Fund Activities Encompassed**

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of Fund: Non-Federal Contracts and Grants Trust Fund\*  
 Legal Authority: Administratively Established  
 Fund Type (MOF): T  
 Appropriation Account Number: P280, P281, P282, P284, P285, P289

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	69,565,945	64,322,281	64,322,281	64,322,281	64,322,281	64,322,281
B. Other Current Expenses	27,365,818	25,303,068	25,303,068	25,303,068	25,303,068	25,303,068
C. Equipment	1,951,289	1,804,207	1,804,207	1,804,207	1,804,207	1,804,207
M. Motor Vehicles	333,493	308,355	308,355	308,355	308,355	308,355
L. Leases	283,455	262,089	262,089	262,089	262,089	262,089
<b>TOTAL</b>	<b>99,500,000</b>	<b>92,000,000</b>	<b>92,000,000</b>	<b>92,000,000</b>	<b>92,000,000</b>	<b>92,000,000</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,031,484	1,038,751	1,053,014	1,066,308	1,072,554	1,075,534	1,084,344
Revenues	7,267	14,263	13,295	6,245	2,980	8,810	8,810
Expenditures	0	0	0	0	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,038,751	1,053,014	1,066,308	1,072,554	1,075,534	1,084,344	1,093,154
Encumbrances							
Unencumbered Cash Balance	1,038,751	1,053,014	1,066,308	1,072,554	1,075,534	1,084,344	1,093,154

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: UOH-100**

Name of Fund: East-West Center Support Trust Fund  
 Apprn. Acct. Number: T996  
 Fund Type (MOF): T  
 Legal Authority: Administratively Established

**Statement of Objectives**

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

**Fund Measures of Effectiveness**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.						
3.						
4.						
5.						

**Program Size Indicators**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. N/A							
2.							
3.							
4.							
5.							

**Fund Activities Encompassed**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. N/A						
2.						
3.						
4.						
5.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department:   UOH-100    
 Name of Fund:   East-West Center Support Trust Fund    
 Legal Authority:   Administratively Established    
 Fund Type (MOF):       T        
 Appropriation Account Number:   T996  

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
<b>TOTAL</b>	0	0	0	0	0	0



**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,720,392	1,431,989	1,112,175	1,119,156	1,565,610	1,172,725	1,062,725
Revenues	107,781	520,295	651,991	502,765	96,687	375,000	375,000
Expenditures	396,184	840,108	645,010	56,311	489,572	485,000	485,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,431,989	1,112,175	1,119,156	1,565,610	1,172,725	1,062,725	952,725
Encumbrances	6,018	1,178	1,293	1,293	19,745		
Unencumbered Cash Balance	1,425,971	1,110,997	1,117,864	1,564,318	1,152,981	1,062,725	952,725

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawai'i**

Name of Fund: Gifts and Donations Trust Fund  
 Apprn. Acct. Number: T-996  
 Fund Type (MOF): I  
 Legal Authority: Administratively Created

**Statement of Objectives**

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

<b><u>Fund Measures of Effectiveness</u></b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A							
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: Gifts and Donations Trust Fund  
 Legal Authority: Administratively Created  
 Fund Type (MOF): T  
 Apprn. Account. No.: T-996

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services						
B. Other Current Expenses	485,000	485,000	485,000	485,000	485,000	485,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>						

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-900  
 Name of Fund: Workers' Compensation and Unemployment  
 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

**Variances:**

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	3,492,528	5,091,207	6,990,156	5,821,298	3,776,007	4,824,376	5,090,746
Revenues	7,152,785	7,750,115	4,874,965	4,380,700	5,504,902	5,932,693	5,932,693
Expenditures	5,554,105	5,851,166	6,043,823	6,425,990	4,456,533	5,666,324	5,666,324
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	5,091,207	6,990,156	5,821,298	3,776,007	4,824,376	5,090,746	5,357,116
Encumbrances	2,036,421	3,583,892	5,345,971	1,810,043	1,494,448	2,854,155	2,854,155
Unencumbered Cash Balance	3,054,786	3,406,263	475,327	1,965,965	3,329,928	2,236,591	2,502,960

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: UOH-900**

Name of Fund: Workers' Compensation and Unemployment Compensation Trust Fund  
 Apprn. Acct. Number: T996  
 Fund Type (MOF): T  
 Legal Authority: 304A-2352 HRS

**Statement of Objectives**

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

**Fund Measures of Effectiveness**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.						
3.						
4.						
5.						

**Program Size Indicators**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. N/A							
2.							
3.							
4.							
5.							

**Fund Activities Encompassed**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. N/A						
2.						
3.						
4.						
5.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-900  
 Name of fund: Workers' Compensation and Unemployment Compensation Trust Fund  
 Legal Authority: 304A-2352  
 Fund Type (MOF): T  
 Apprn. Account. No.: T-996

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	5,666,324	5,666,324	5,666,324	5,666,324	5,666,324	5,666,324
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>5,666,324</b>	<b>5,666,324</b>	<b>5,666,324</b>	<b>5,666,324</b>	<b>5,666,324</b>	<b>5,666,324</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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.  
 FY22 revenue decreased due to insurance of two large proceeds received in FY21 from Sea Engineering Inc-Reimbursement -Makai Pier, \$221K and Mauna Kea insurance claim \$438K.  
 FY22 No expenditures for projects.  
 FY23 revenue increased due to the actual insurance claim received in FY23 for Bilger Addition.  
 FY23 Increased due to FY23 estimated 50% of Post Building Project encumbered to be expensed.  
 FY24 projected revenue decreased because revenue was budgeted for insurance claims or interest.

<b>Financial Data</b>							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	4,216,499	4,188,114	1,734,039	1,696,386	1,897,952	1,902,187	1,277,792
Revenues	26,518	811,648	507,114	667,844	4,235	35,605	0
Expenditures	54,904	3,265,723	544,767	360,078	0	660,000	660,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
MA4440035 to MA2303021 - eDoc 6187211 Trf for Hurricane Lane Expense				(106,201)			
Net Total Transfers	0	0	0	(106,201)	0	0	0
Ending Cash Balance	4,188,114	1,734,039	1,696,386	1,897,952	1,902,187	1,277,792	617,792
Encumbrances	3,735,786	566,007	85,079	316,011	1,320,000		
Unencumbered Cash Balance	452,328	1,168,032	1,611,308	1,581,941	582,187	1,277,792	617,792

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: University of Hawaii**

Name of Fund: UH MANOA FLOOD - OCT 2004 (NOT IN S/T)  
 Apprn. Acct. Number: T-993-F  
 Fund Type (MOF): T  
 Legal Authority: Administratively Established

**Statement of Objectives**

Manoa buildings and other facilities damages caused by natural disasters and unforeseen events are properly repaired and maintained.

<b><u>Fund Measures of Effectiveness</u></b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of damage repairs completed and reimbursed from insurance	6	6	6	6	6	6
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of buildings on campus	535	535	535	535	535	535	535
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Number of damages assessed	8	8	8	8	8	8
2.							
3.							
4.							
5.							



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: UH MANOA FLOOD - OCT 2004 (NOT IN S/T)  
 Legal Authority: Administratively Established  
 Fund Type (MOF): T  
 Apprn. Acct. Number: T-993-F

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services						
B. Other Current Expenses	660,000	660,000	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>660,000</b>	<b>660,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Report on Non-General Fund Information**  
for Submittal to the 2023 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 (see P293 effective FY16)

**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

**Variances:**

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(2,397)	(2,413)	(2,447)	(2,477)	(2,492)	(2,499)	(2,499)
Revenues	(17)	(33)	(31)	(15)	(7)	0	0
Expenditures	0	0	0	0		0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(2,413)	(2,447)	(2,477)	(2,492)	(2,499)	(2,499)	(2,499)
Encumbrances							
Unencumbered Cash Balance	(2,413)	(2,447)	(2,477)	(2,492)	(2,499)	(2,499)	(2,499)

**Additional Information:**

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

**Report on Non-General Fund Information**  
for Submittal to the 2023 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

**Variances:**

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,601,723	1,898,592	1,870,330	1,900,413	1,850,753	2,197,586	2,307,586
Revenues	998,260	1,191,410	1,183,480	1,042,670	1,155,150	1,110,000	1,110,000
Expenditures	701,390	1,219,672	1,147,497	1,086,430	808,317	1,000,000	1,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1)	0	(5,900)	(5,900)	0	0	0
Ending Cash Balance	1,898,592	1,870,330	1,900,413	1,850,753	2,197,586	2,307,586	2,417,586
Encumbrances	0	4,383	2	0	208		
Unencumbered Cash Balance	1,898,592	1,865,946	1,900,411	1,850,753	2,197,378	2,307,586	2,417,586

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawai'i**

Name of Fund: UH Quasi-Endowment Trust Fund  
 Apprn. Acct. Number: T-996  
 Fund Type (MOF): I  
 Legal Authority: 304A-2355 HRS

**Statement of Objectives**

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.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A						
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A							
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A						
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: UH Quasi-Endowment Trust Fund  
 Legal Authority: 304A-2355 HRS  
 Fund Type (MOF): T  
 Apprn. Account. No.: T-996

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services						
B. Other Current Expenses	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>						

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**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.  
 FY 2021, the terminal vacation payout fringe rate is projected to be 0% pursuant to Act 5, SLH2019, Section 8 reimbursement.  
 FY 2022, expenditure variance is due to no vacation payout reimbursement was allowed, pursuant to HB200 CD1 the Legislature allocated V funds which was deemed an unallowable expense.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	316,557	3,684,208	6,918,224	4,038,738	491,488	(5,261,785)	(8,107,333)
Revenues	6,187,887	5,974,383	73,420	11,632	2,317,897	2,913,044	2,913,044
Expenditures	2,820,235	2,740,368	2,952,906	3,558,882	8,071,170	5,758,592	5,758,592
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3,684,208	6,918,224	4,038,738	491,488	(5,261,785)	(8,107,333)	(10,952,880)
Encumbrances							
Unencumbered Cash Balance	3,684,208	6,918,224	4,038,738	491,488	(5,261,785)	(8,107,333)	(10,952,880)

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
Department of: UOH-900**

Name of Fund: Vacation Assessment Reserve  
 Apprn. Acct. Number: T996  
 Fund Type (MOF): T  
 Legal Authority: Administratively Established

**Statement of Objectives**

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.

<b>Fund Measures of Effectiveness</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.							
3.							
4.							
5.							

<b>Program Size Indicators</b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A							
2.								
3.								
4.								
5.								

<b>Fund Activities Encompassed</b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH-900  
 Name of fund: Vacation Assessment Reserve  
 Legal Authority: Administratively Established  
 Fund Type (MOF): T  
 Apprn. Account. No.: T-996

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services	5,758,592	5,758,592	5,758,592	5,758,592	5,758,592	5,758,592
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	<b>5,758,592</b>	<b>5,758,592</b>	<b>5,758,592</b>	<b>5,758,592</b>	<b>5,758,592</b>	<b>5,758,592</b>



**Report on Non-General Fund Information**  
for Submittal to the 2023 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

**Variances:**

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

Increase in 2021 due to receiving two years (2020 and 2021) of Foundation endowment distributions in one year. Decrease in 2022 due to not receiving the

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(641,883)	(486,811)	(333,099)	(335,476)	(41,319)	(41,031)	253,857
Revenues	155,595	153,712	(2,377)	294,157	287	294,888	165,000
Expenditures	523	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	(486,811)	(333,099)	(335,476)	(41,319)	(41,031)	253,857	418,857
Encumbrances	0	0	0	0	0		
Unencumbered Cash Balance	(486,811)	(333,099)	(335,476)	(41,319)	(41,031)	253,857	418,857

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2022 Legislature  
Department of: University of Hawaii**

Name of Fund: \_\_Intercollegiate Athletics Scholarships Trust Fund\_\_\_\_\_  
 Apprn. Acct. Number: \_\_T995\_\_\_\_\_  
 Fund Type (MOF): \_\_T\_\_\_\_\_  
 Legal Authority: \_\_Administratively Established\_\_\_\_\_

**Statement of Objectives**

The objective of the Intercollegiate Athletics Scholarship Trust Fund is to pay for part of scholarships for University of Hawai'i at Mānoa student-athletes.

<b><u>Fund Measures of Effectiveness</u></b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of Student Athletes	450	450	450	450	450	450
2. NCAA Academic Awards	106	106	106	106	106	106
3. NCAA Athletic Awards	22	22	22	22	22	22
4.						
5.						

<b><u>Program Size Indicators</u></b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Total state population	1,439	1,450	1,462	1,473	1,485	1,497	1,497
2. Undergraduate headcount enrollment	12,974	13,056	13,157	13,228	13,306	13,306	13,306
3. Graduate headcount enrollment	4,901	4,908	4,914	4,922	4,929	4,934	4,934
4.							
5.							

<b><u>Fund Activities Encompassed</u></b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1. Number of athletic competitions sponsored on O'ahu/Neighbor Island	200	200	200	200	200	200
2. Number of athletic competitions participated in the mainland	200	200	200	200	200	200
3. Season Ticket Sales (\$)	2,140,293	2,677,134	2,710,425	2,744,381	2,779,017	2,814,345
4. General Ticket Sales (\$)	1,368,384	1,711,611	1,732,895	1,754,605	1,776,749	1,799,336
5. Corporate Sponsorships (\$)	2,500,000	2,600,000	2,700,000	2,800,000	2,900,000	2,900,000

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: University of Hawaii  
 Name of Fund: Intercollegiate Athletics Scholarships Trust Fund  
 Legal Authority: Administratively Established  
 Fund Type (MOF): T  
 Appropriation Account Number: T995

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	0	0	0	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2023 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

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,617,033	1,632,198	1,705,354	1,778,635	2,042,525	1,999,112	2,064,112
Revenues	478,719	498,505	501,152	500,802	427,758	480,000	480,000
Expenditures	474,159	435,591	442,881	261,515	480,157	415,000	415,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	10,605	10,243	15,009	24,604	8,986	0	0
Ending Cash Balance	1,632,198	1,705,354	1,778,635	2,042,525	1,999,112	2,064,112	2,129,112
Encumbrances	1,714	422	797	20,224	764		
Unencumbered Cash Balance	1,630,483	1,704,932	1,777,838	2,022,302	1,998,348	2,064,112	2,129,112

Additional Information:

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawai'i**

Name of Fund: Financial Aid Scholarships Trust Fund  
 Apprn. Acct. Number: T-995  
 Fund Type (MOF): I  
 Legal Authority: Administratively Created

**Statement of Objectives**

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

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A						
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A							
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A						
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: Financial Aid Scholarships Trust Fund  
 Legal Authority: Administratively Created  
 Fund Type (MOF): T  
 Apprn. Account. No.: T-995

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services						
B. Other Current Expenses	415,000	415,000	415,000	415,000	415,000	415,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>						

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

Department: UOH  
 Prog ID(s): UOH-100, UOH-210, UOH-700, 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)

**Variances:**

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	70,282,057	74,638,998	78,308,647	77,290,948	81,100,030	82,607,607	85,107,607
Revenues	6,430,881	6,534,327	2,034,397	6,570,484	4,038,491	5,000,000	5,000,000
Expenditures	2,073,940	2,864,678	3,052,096	2,761,402	2,530,914	2,500,000	2,500,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	74,638,998	78,308,647	77,290,948	81,100,030	82,607,607	85,107,607	87,607,607
Encumbrances							
Unencumbered Cash Balance	74,638,998	78,308,647	77,290,948	81,100,030	82,607,607	85,107,607	87,607,607

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawai'i**

Name of Fund: Endowment Fund  
 Apprn. Acct. Number: T-998  
 Fund Type (MOF): I  
 Legal Authority: Administratively Created

**Statement of Objectives**

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

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A						
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A							
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A						
2.							
3.							
4.							
5.							



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: Endowment Fund  
 Legal Authority: Administratively Created  
 Fund Type (MOF): T  
 Apprn. Account. No.: T-998

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services						
B. Other Current Expenses	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>						

**Report on Non-General Fund Information**  
for Submittal to the 2023 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

**Variances:**

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	302,742	304,875	309,565	313,474	315,310	316,190	317,690
Revenues	2,133	4,190	3,909	1,836	(3,049)	1,500	1,500
Expenditures	0	(500)	0	0	(3,930)	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	304,875	309,565	313,474	315,310	316,190	317,690	319,190
Encumbrances							
Unencumbered Cash Balance	304,875	309,565	313,474	315,310	316,190	317,690	319,190

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawai'i**

Name of Fund: Short-Term Loan Trust Fund

Apprn. Acct. Number: T-997

Fund Type (MOF): I

Legal Authority: Administratively Created

**Statement of Objectives**

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

<b><u>Fund Measures of Effectiveness</u></b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A							
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: Short-Term Loan Trust Fund  
 Legal Authority: Administratively Created  
 Fund Type (MOF): T  
 Apprn. Account. No.: T-997

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	0	0	0	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2023 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.

**Variances:**

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	5,598,276	5,587,769	2,747,955	454,190	(1,463,212)	147,611	147,611
Revenues	8,389,909	21,420,682	673,984	46,698	4,134,667	0	0
Expenditures	8,400,416	24,260,496	656,114	1,964,100	2,523,844	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(2,311,636)	0	0	0	0
Ending Cash Balance	5,587,769	2,747,955	454,190	(1,463,212)	147,611	147,611	147,611
Encumbrances	493,994	493,345	475,358	245,047	107,188		
Unencumbered Cash Balance	5,093,775	2,254,610	(21,168)	(1,708,259)	40,424	147,611	147,611

**Additional Information:**

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

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawai'i**

Name of Fund: Unexpended Plant  
 Apprn. Acct. Number: T-990  
 Fund Type (MOF): I  
 Legal Authority: Administratively Created

**Statement of Objectives**

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

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A						
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A							
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A						
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: Unexpended Plant  
 Legal Authority: Administratively Created  
 Fund Type (MOF): T  
 Apprn. Account. No.: T-990

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>	0	0	0	0	0	0

**Report on Non-General Fund Information**  
for Submittal to the 2023 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:**

**Variances:**

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(743,066,873)	(791,214,917)	(833,827,989)	(850,956,496)	(945,544,400)	(1,182,133,707)	(1,264,633,707)
Revenues	(49,332,119)	(42,375,935)	(16,922,569)	(86,984,033)	(238,945,873)	(85,000,000)	(85,000,000)
Expenditures	(1,184,075)	237,138	205,937	(9,643,464)	(2,356,567)	(2,500,000)	(2,500,000)
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(791,214,917)	(833,827,989)	(850,956,496)	(928,297,065)	(1,182,133,707)	(1,264,633,707)	(1,347,133,707)
Encumbrances	8,728	11,229	11,482	11,587	2,971		
Unencumbered Cash Balance	(791,223,645)	(833,839,218)	(850,967,978)	(928,308,652)	(1,182,136,678)	(1,264,633,707)	(1,347,133,707)

**Additional Information:**

Amount Requested 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	(448,972)	-	(388,837)	-	(60,135)	-	(60,135)	Used to record amounts due to state for nongeneral fund payroll and the payment of balanced due
UHGA Pool Invest/Income	(157,917,554)	(330,681,758)	(1)	-	(488,599,311)	2,971	(488,602,282)	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	(53,638)	-	91,794	-	(145,432)	-	(145,432)	Used to clear payroll costs for faculty appointed by UH and EWC
RCUH Clearing Account	(202,645)	-	133	-	(202,778)	-	(202,778)	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	-	-	-	-	-	-	-	Used to record amounts due to RCUH for research related spending processed via the RCUH financial system
Deposits	5,464,986	2,059,610	(4,048,205)	-	11,572,801	-	11,572,801	Principally 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	1,953,030	-	1,961,860	-	(8,830)	-	(8,830)	Used for clearing of tax w/h for nonresident aliens and purchasing card transactions.
Payroll Overpayment Rec	160,338	6,299	25,518	-	141,119	-	141,119	Used for clearing of payroll overpayment transactions.
ORS Clearing	-	-	1,171	-	(1,171)	-	(1,171)	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	(794,499,946)	89,669,976	-	-	(704,829,970)	-	(704,829,970)	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
<b>TOTAL</b>	<b>(945,544,400)</b>	<b>(238,945,873)</b>	<b>(2,356,567)</b>	<b>-</b>	<b>(1,182,133,707)</b>	<b>2,971</b>	<b>(1,182,136,678)</b>	

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature  
University of Hawai'i**

Name of Fund: Agency Funds  
 Apprn. Acct. Number: T-999  
 Fund Type (MOF): I  
 Legal Authority: Administratively Created

**Statement of Objectives**

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.

<b><u>Fund Measures of Effectiveness</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A						
2.							
3.							
4.							
5.							

<b><u>Program Size Indicators</u></b>		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A							
2.								
3.								
4.								
5.								

<b><u>Fund Activities Encompassed</u></b>		<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>
1.	N/A						
2.							
3.							
4.							
5.							

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: UOH  
 Name of fund: Agency Funds  
 Legal Authority: Administratively Created  
 Fund Type (MOF): T  
 Apprn. Account. No.: T-999

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services						
B. Other Current Expenses	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>						

**Report on Non-General Fund Information**  
for Submittal to the 2023 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) T  
 Appropriation Acct. No. T-987

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.

Variances:

FY21 variance due to refunding of Build America Bonds (BABs).

Revenues - Received only 1 BABs subsidy in FY21.

Expenditures - FY21 debt service decreased due to refunding of BABs.

FY22 variance.

Revenues - No BABs subsidy in FY22.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	(1)	(1)	(1)	0	0	0
Revenues	4,436,515	4,453,167	4,469,819	2,243,235			
Expenditures	44,374,733	44,151,981	43,916,069	38,334,300	37,950,067	37,940,589	37,933,125
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	39,938,217	39,698,814	39,446,250	36,091,065	37,950,067	37,940,589	37,933,125
Ending Cash Balance	(1)	(1)	(1)	(1)	0	0	0
Encumbrances							
Unencumbered Cash Balance	(1)	(1)	(1)	(1)	0	0	0

Additional Information:

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature**

**Department of: University of Hawaii**

Name of Fund: University System Bond and Interest Sinking Fund (Current Debt Service)

Appropriation Account Number: T-987

Fund Type (MOF): T

Legal Authority: Administratively Created

**Statement of Objectives**

Holding account to service revenue bond debt for financing of University Projects.

**Fund Measures of Effectiveness**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. As this fund is a holding account for the University Revenue Undertakings Fund's debt service payments on revenue bonds, Measures of Effectiveness are not appropriate for this fund.						
2.						
3.						
4.						
5.						

**Program Size Indicators**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							

**Fund Activities Encompassed**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.						
2.						
3.						
4.						
5.						

**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: \_\_\_\_\_  
 Name of Fund: \_\_\_ University System Bond and Interest Sinking Fund (Current Debt Service)\_\_\_  
 Legal Authority: \_\_\_Administratively Created\_\_\_\_\_   
 Fund Type (MOF): \_\_\_T\_\_\_\_\_   
 Appropriation Account Number: \_\_\_T-987\_\_\_\_\_

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services						
B. Other Current Expenses	37,940,589	37,933,125	37,922,291	37,911,265	36,903,748	37,805,912
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>						

**Report on Non-General Fund Information**  
for Submittal to the 2023 Legislature

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

Contact Name: Michael Ng  
 Phone: 956-6071

Fund type (MOF) T  
 Appropriation Acct. No. T-988

**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

**Variances:**

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	11,551,876	11,169,982	11,169,982	11,169,982	7,957,802	8,566,053	7,192,063
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(381,894)	0	0	(3,212,179)	608,251	(1,373,990)	(1,373,881)
Ending Cash Balance	11,169,982	11,169,982	11,169,982	7,957,802	8,566,053	7,192,063	5,818,182
Encumbrances							
Unencumbered Cash Balance	11,169,982	11,169,982	11,169,982	7,957,802	8,566,053	7,192,063	5,818,182

**Additional Information:**

Amount Requested by Bond							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report  
for submittal to the 2023 Legislature**

**Department of: University of Hawaii**

Name of Fund: University System Bond and Interest Sinking Fund (Debt Service Reserves)

Appropriation Account Number: T-988

Fund Type (MOF): T

Legal Authority: Administratively Created

**Statement of Objectives**

Holding account to service revenue bond debt for financing of University Projects.

**Fund Measures of Effectiveness**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. As this fund is a holding account for the University Revenue Undertakings Fund's debt service payments on revenue bonds, Measures of Effectiveness are not appropriate for this fund.						
2.						
3.						
4.						
5.						

**Program Size Indicators**

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.							
2.							
3.							
4.							
5.							

**Fund Activities Encompassed**

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.						
2.						
3.						
4.						
5.						



**Non-General Fund Cost Element Report  
for submittal to the 2023 Legislature**

Department: \_\_\_\_\_  
 Name of Fund: \_\_\_ University System Bond and Interest Sinking Fund (Debt Service Reserves)\_\_\_  
 Legal Authority: \_\_\_ Administratively Created \_\_\_\_\_  
 Fund Type (MOF): \_\_\_ T \_\_\_\_\_  
 Appropriation Account Number: \_\_\_ T-988 \_\_\_\_\_

	<b>FY 2022-23 Estimated</b>	<b>FY 2023-24 Estimated</b>	<b>FY 2024-25 Estimated</b>	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
<b>TOTAL</b>						