



UNIVERSITY
of HAWAII®

Ke Kulanui o Hawai'i

David Lassner
President

DEPT. COMM. NO. 21

October 6, 2023

The Honorable Ronald D. Kouchi,
President and Members of the Senate
Thirty-Second State Legislature
Honolulu, Hawai'i 96813

The Honorable Scott Saiki, Speaker
and Members of the House of Representatives
Thirty-Second State Legislature
Honolulu, Hawai'i 96813

Dear President Kouchi, Speaker Saiki, and Members of the Legislature:

For your information and consideration, the University of Hawai'i is transmitting a copy of the Annual Report on Non-General Funds (Sections 37-47, 37-48, and 37-49, Hawai'i Revised Statutes) as requested by the Legislature.

In accordance with Section 93-16, Hawai'i Revised Statutes, this report may be viewed electronically at: <https://www.hawaii.edu/offices/government-relations/2024-legislative-reports/>.

Should you have any questions about this report, please do not hesitate to contact Stephanie Kim at (808)956-4250, or via e-mail at scskim@hawaii.edu.

Sincerely,

A handwritten signature in black ink that reads 'David Lassner'.

David Lassner
President

Enclosure

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UNIVERSITY OF HAWAI‘I SYSTEM ANNUAL REPORT



REPORT TO THE 2024 LEGISLATURE

Annual Report on Non-General Funds

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

October 2023

Report on Non-General Fund Information
for Submittal to the 2024 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.
 Revenues are expected to be relatively flat after FY24
 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 were lower due to receiving federal MOF funds which offset tuition expenditures;
 planned one time expenditures for Ching Field were majority delayed into FY24
 FY24 expenditures are anticipated to be higher due to a few large investments into the Manoa campus, such Ching Field Expansion (30 Mil) NOAA Facility (4 Mil), Snyder Replacement (15 Mil). The variance is also due to a change in funding profile from FY23 where Manoa received federal MOF funds from the state which offset FY23's expenditures. The balance of the increase is due to inflationary factors.

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	214,431,362	214,431,362	214,431,362				
Beginning Cash Balance	10,927,203	10,226,408	11,023,102	15,391,973	38,532,439	9,942,758	9,966,331
Revenues	215,420,317	213,889,099	239,213,955	238,341,812	243,957,370	244,541,039	247,868,881
Expenditures	156,206,846	141,391,430	172,710,689	128,003,041	264,157,652	217,659,323	215,753,061
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(59,914,265)	(71,700,975)	(62,134,395)	(87,198,304)	(8,389,399)	(26,858,142)	(32,307,808)
Ending Cash Balance	10,226,408	11,023,102	15,391,973	38,532,439	9,942,758	9,966,331	9,774,343
Encumbrances	8,613,120	11,546,466	15,872,622	38,852,133	10,000,000	10,000,000	10,000,000
Unencumbered Cash Balance	1,613,288	(523,364)	(480,649)	(319,694)	(57,242)	(33,669)	(225,657)

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 2024 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.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Degree attainment by Native Hawaiians	719	748	778	808	808	808
2. Number of degrees and certificates of achievement earned	5,272	5,480	5,696	5,920	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	1,209	1,258	1,308	1,360	1,360	1,360
5. Number of transfers from UH 2 year campuses	1,319	1,385	1,454	1,527	1,527	1,527
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Program Size Indicators	FY	FY	FY	FY	FY	FY	
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Total state population (in thousands)	1,450	1,462	1,473	1,485	1,497	1,497	1,497
2. Resident Undergrad Degrees & Certs of Achievement Earned	1,768	1,839	1,913	1,989	2,069	2,069	2,069
3. Resident Undergrad Degrees & Certs of Achievement Earned 18+	2,427	2,525	2,626	2,731	2,840	2,840	2,840
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Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Number of baccalaureate degrees granted	3,628	3,773	3,924	4,081	4,081	4,081
2. Number of graduate and professional degrees granted	1,626	1,687	1,752	1,818	1,818	1,818
3. Undergraduate Headcount Enrollment (Fall Semester)	13,157	13,228	13,306	13,306	13,306	13,306
4. Graduate Headcount Enrollment (Fall Semester)	4,914	4,922	4,929	4,934	4,934	4,934
5. Number of Student Semester Hours (Fall Semester)	213,365	214,417	215,538	215,631	215,631	215,631
6. Number of Classes (Fall Semester)	3,717	3,719	3,722	3,724	3,724	3,724
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	85,778,492	105,605,591	105,869,361	106,067,705	106,644,741	106,994,913
B. Other Current Expenses	178,379,160	112,053,732	109,883,700	110,811,005	111,158,800	112,673,150
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	264,157,652	217,659,323	215,753,061	216,878,710	217,803,541	219,668,063

Report on Non-General Fund Information
for Submittal to the 2024 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) Most late return fines will be eliminated starting in the Fall 2021 semester so we anticipated a drop in revenue, however, we started a loan program for technology (expanded to other items) and the late return or lost fines for these have been larger than anticipated.

Expenditures: 1) The large PO to ProQuest was completed and paid in FY2022.
 2) Purchase of large digitization system for congressional archives in FY2024.

Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,094,534	1,094,534	1,094,534	1,094,534	1,094,534	1,094,534	1,094,534
Beginning Cash Balance	524,416	333,966	341,818	248,947	264,511	215,333	215,465
Revenues	328,684	276,009	15,687	22,450	15,000	12,400	9,800
Expenditures	519,134	268,157	121,469	6,886	64,178	12,268	12,308
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	12,910	0	0	0	0
Ending Cash Balance	333,966	341,818	248,947	264,511	215,333	215,465	212,957
Encumbrances	126,807	125,356	12,717	154			
Unencumbered Cash Balance	207,159	216,462	236,230	264,356	215,333	215,465	212,957

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Gate Count	355,183	355,183	355,183	355,183	355,183	355,183
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
2.	Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
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Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	12,178	12,268	12,308	11,880	11,920	11,960
C. Equipment	52,000	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	64,178	12,268	12,308	11,880	11,920	11,960

Report on Non-General Fund Information
for Submittal to the 2024 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:

Planned expenditures in FY23 did not occur due to late billing and will incur in FY24.
 Future year expenditures are expected to be in line with revenue collections.

Cash balance lapse to general fund? (Yes / No): No
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Beginning Cash Balance	7,892	8,116	1,028	26	390	390	390
Revenues	224	508	79	363	400	400	400
Expenditures	0	7,597	1,090	0	400	400	400
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	10	0	0	0	0
Ending Cash Balance	8,116	1,028	26	390	390	390	390
Encumbrances							
Unencumbered Cash Balance	8,116	1,028	26	390	390	390	390

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. # of students (head count)	345	365	385	385	385	385
2. Number of UH affiliated patrons	3,632	3,747	3,877	3,997	3,997	3,997
3. Number of non-UH affiliated patrons	85	100	110	120	120	120
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Graduate headcount enrollment (Law School Only)	345	345	365	385	385	385	385
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Percentage of delinquent reference materials collected.	70%	70%	75%	75%	75%	75%
2. Number of (printed) books in circulation	401,561	404,561	405,561	406,561	406,561	406,561
3. Number of eBooks available	304,750	306,750	307,750	309,750	309,750	309,750
4. Number of databases available	145	148	150	150	150	150
5. Number of (e or print) journals available	5,350	5,500	5,550	5,600	5,600	5,600
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	400	400	400	450	450	450
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
TOTAL	400	400	400	450	450	450

Report on Non-General Fund Information
for Submittal to the 2024 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 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 was \$40K, we hit \$41,575.46, so pretty right on target. Material/Repair expenditures were higher due to unexpected maintenance

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

(rigging, forklift, etc.). We also had higher payroll to the previous year because we were full time again for the first time since COVID. FY2024 revenue estimate is \$65K as it would be closer to the new structure, we expect an increase of revenue from FY23. FY24 has Kabuki and this production has always performed well. FY2025 revenue should be slightly higher as we have a Hana Keaka planned as well as a musical for the mainstages. Expenses should be relatively the same.

Band Activity:

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.

Cash balance lapse to general fund? (Yes / No) - NO
Statutory language:

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	260,000	260,000	260,000	260,000	260,000	260,000	260,000
Beginning Cash Balance	163,142	195,354	178,815	158,569	90,919	57,919	37,919
Revenues	139,533	10,115	42,157	67,585	91,000	96,000	91,000
Expenditures	107,321	26,654	62,404	135,234	124,000	116,000	116,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	195,354	178,815	158,569	90,919	57,919	37,919	12,919
Encumbrances	7,794	1,798	17,400	6,793			
Unencumbered Cash Balance	187,560	177,018	141,169	84,126	57,919	37,919	12,919

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 2024 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).

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of students involved in Theatre and Dance performances	250	250	250	250	250	250
2. Annual attendees of Theatre and Dance performances	11,000	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.						
7.						
8.						
9.						
10.						

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
2. Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
3. Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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.						
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	55,000	55,000	55,000	55,000	55,000	55,000
B. Other Current Expenses	69,000	61,000	61,000	61,000	61,000	61,000
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
TOTAL	124,000	116,000	116,000	116,000	116,000	116,000

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department:	<u>UOH</u>	Contact Name:	<u>Sandy French</u>
Prog ID(s):	<u>UOH-100</u>	Phone:	<u>956-5495</u>
Name of Fund:	<u>UH Auxiliary Enterprises SF (Agricultural Diagnostic Service Center)</u>	Fund type (MOF):	<u>B</u>
Legal Authority:	<u>304A-2156, HRS; After FY22 304A-2157 HRS</u>	Appropriation Acct. No.:	<u>S-306-F</u>

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; CTAHR has committed college funds to slightly shift and help rebuild this program for improved services. However, efforts to replace equipment and software have been slowed by procurement and shipping delays during the pandemic.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	358,242	358,242	358,242	358,242	358,242	358,242	358,242
Beginning Cash Balance	(124,897)	140,277	1,863	(4,851)	4,404	9,765	14,933
Revenues	69,356	66,837	55,964	47,809	48,000	49,920	51,917
Expenditures	(195,819)	205,251	62,678	38,554	42,639	44,752	46,971
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	140,277	1,863	(4,851)	4,404	9,765	14,933	19,879
Encumbrances	693	78		519			
Unencumbered Cash Balance	139,584	1,786	(4,851)	3,885	9,765	14,933	19,879

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 2024 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 Hawaii's agricultural community which includes researchers and graduate students, extension personnel, commercial producers, other government agencies, and the general public.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of service requests.	700	700	700	700	700	700
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of samples analyzed	7,500	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 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	40,830	42,871	45,015	47,226	49,629	52,110
B. Other Current Expenses	1,809	1,881	1,956	2,034	2,115	2,200
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
TOTAL	42,639	44,752	46,971	49,260	51,744	54,310

Report on Non-General Fund Information
for Submittal to the 2024 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.

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 expected FY 2023 to be the return to normal, with countries beginning to open up and with students attending in-person classes. It really, interest in HELP programs turned out to be more attractive to international students/programs than expected, resulting in increased revenue and expenditures. In addition, payroll in FY 2023 increased due to collective bargaining increases.

Cash balance lapse to general fund? (Yes / No) YES NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,269,600	1,269,600	1,269,600	1,269,600	1,269,600	1,269,600	1,269,600
Beginning Cash Balance	1,872,806	2,114,802	1,745,138	1,833,137	2,251,491	2,651,491	3,051,491
Revenues	1,122,220	159,994	794,498	1,352,615	1,250,000	1,300,000	1,300,000
Expenditures	880,224	529,658	706,249	934,260	850,000	900,000	900,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,114,802	1,745,138	1,833,388	2,251,491	2,651,491	3,051,491	3,451,491
Encumbrances	3,925	4,816		7,216			
Unencumbered Cash Balance	2,110,877	1,740,322	1,833,388	2,244,276	2,651,491	3,051,491	3,451,491

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of international students served	400	425	450	450	450	450
2.	Number of teachers trained by HELP	50	50	60	60	60	60
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	International partner institutions	15	20	20	25	25	25	25
2.	SLS Graduate Assistantships	3	5	5	6	6	6	6
3.	SLS faculty research supported by HELP (# of projects)	4	4	5	5	5	5	5
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of courses offered - international students	120	130	130	130	130	130
2.	Number of courses offered - teacher training	5	5	6	6	6	6
3.	Number of courses taught by SLS graduate students	70	70	80	80	80	80
4.	Number of TOEFL exams administered	430	440	460	460	460	460
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	739,145	782,624	782,624	821,755	862,843	862,843
B. Other Current Expenses	110,855	117,376	117,376	123,245	129,407	129,407
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
TOTAL	850,000	900,000	900,000	945,000	992,250	992,250

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department:	<u>UOH</u>	Contact Name:	<u>Sandy French</u>
Prog ID(s):	<u>UOH-100</u>	Phone:	<u>956-5495</u>
Name of Fund:	<u>UH Auxiliary Enterprises SF (LLL Special Account)</u>	Fund type (MOF):	<u>B</u>
Legal Authority:	<u>304A-2156, HRS; After FY22 304A-2157 HRS</u>	Appropriation Acct. No.:	<u>S-306-F</u>

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 Hawaii, 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. 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.
FY 2023, the center worked on a big project that was outside of the usual revenue stream. Modest upgrades were made to the facilities, resulting in an increase in expenditures. The center plans to do upgrades in FY 2024, therefore the expenditures are higher this year. They are working on flooring and other upgrades.

Cash balance lapse to general fund? (Yes / No) NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	50,000	50,000	50,000				
Beginning Cash Balance	59,629	57,861	60,288	53,982	78,951	73,951	73,951
Revenues	1,301	7,847	3,143	35,586	10,000	10,000	10,000
Expenditures	3,068	5,420	9,449	10,617	15,000	10,000	10,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	57,861	60,288	53,982	78,951	73,951	73,951	73,951
Encumbrances							
Unencumbered Cash Balance	57,861	60,288	53,982	78,951	73,951	73,951	73,951

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 2024 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

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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of rentals of facilities	8	8	8	8	8	8
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Programs requiring use of facilities/resources	2	8	8	8	8	8	8
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of reservations	8	8	8	8	8	8
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	15,000	10,000	10,000	10,000	10,000	10,000
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
TOTAL	15,000	10,000	10,000	10,000	10,000	10,000

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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

Variations:

Administrative support expenses are supported through credit based TFSF and no expnses are anticipated for FY23 onward

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.

Cash balance lapse to general fund? (Yes / No): No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,451,615	2,451,615	2,451,615				
Beginning Cash Balance	(3,716,437)	(3,818,574)	(3,900,320)	0	0	0	0
Revenues	(27,652)	(19,718)	14,683	0	0	0	0
Expenditures	152,916	132,197	99,994	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	78,430	70,170	3,985,631	0	0	0	0
Ending Cash Balance	(3,818,574)	(3,900,320)	0	0	0	0	0
Encumbrances	2,972	2,379					
Unencumbered Cash Balance	(3,821,547)	(3,902,698)	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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
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
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 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:

FY24 Expenditure Variance : Decrease in estimated expenditure due to anticipate decrease in salary expenses as a result of Director of Community Programs appointed as Interim Dean of Outreach College.

FY23 Revenue Variance : Increase in revenue due to increased enrollment and program offerings under International Programs and Professional Programs

FY23 Expenditure Variance : Increase in expenses due to 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 credit accounts as a result of reorg.

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.

Cash balance lapse to general fund? (Yes / No) NO

Statutory language:

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,100,161	5,100,161	5,100,161	5,100,161	5,100,161	5,100,161	5,100,161
Beginning Cash Balance	(2,494,343)	(3,838,198)	(4,826,847)	(5,516,056)	(6,059,242)	(226,405)	(153,066)
Revenues	1,250,361	651,910	831,149	1,309,059	1,238,000	1,300,000	1,300,000
Expenditures	2,511,991	1,572,098	1,365,300	1,755,669	1,241,400	1,287,400	1,287,400
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
2303947				72			
2303948				(1)			
2303964				12,400			
2304005				8,205			
2304036				(18,221)			
2304037				48			
2304048				(8,322)			
2304049				897			
2304074				(600)			
2304090				26,400			
2304103				8,322			
2304107				(20)			
2304108				188			
2304116				45,222			
2304123				(13,168)			
2304163				(198)			
2304184				(4,240)			
2304185				23,679			
2304188				4,530			
2304207				540			
2304218				10,259			
2304597				587			
					5,836,237	60,739	60,739
Net Total Transfers	(82,225)	(68,461)	(155,053)	(96,577)	5,836,237	60,739	60,739
Ending Cash Balance	(3,838,198)	(4,826,847)	(5,516,051)	(6,059,242)	(226,405)	(153,066)	(79,727)
Encumbrances	52,730	20,106		18,362			
Unencumbered Cash Balance	(3,890,928)	(4,846,953)	(5,516,051)	(6,077,604)	(226,405)	(153,066)	(79,727)

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of participants - CP (dupl headcount)	7,600	7,700	7,800	7,900	7,900	7,900
2. Number of participants - CPP (dupl headcount)	900	900	900	900	900	900
3. Number of partnerships - CPP	6	6	6	6	6	6
4. Number of participants - Summer	150	150	175	175	175	175
5. Number of partnerships - Summer	5	5	5	5	5	5
6. Number of participants - IP	1,200	1,200	1,200	1,200	1,200	1,200
7. Number of partnerships - IP	37	37	37	37	37	37
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of arts and cultural events offered - CP	110	120	125	130	130	130
2. Number of noncredit international courses offered - IP	32	34	36	38	38	38
3. Number of noncredit professional education courses offered - CPP	25	25	25	25	25	25
4. Number of noncredit summer sessions courses offered - SS	5	6	8	8	8	8
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	1,010,000	1,056,000	1,056,000	1,056,000	1,056,000	1,056,000
B. Other Current Expenses	231,400	231,400	231,400	231,400	231,400	231,400
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,241,400	1,287,400	1,287,400	1,287,400	1,287,400	1,287,400

Report on Non-General Fund Information
for Submittal to the 2024 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.

Variiances:

Revenues are lower due to fewer travelling exhibits being offered and fewer catalog sales.

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 were higher due to unanticipated catalog sales and expenditures associated with a visiting artist

FY23 and FY24 revenues are expected to be zero (except for interest) and operating expenditures are anticipated to be minor

FY24 thru FY26 revenues and expenses are anticipated to be minimal.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	190,000	190,000	190,000	190,000	190,000	190,000	190,000
Beginning Cash Balance	5,248	7,434	7,226	5,591	5,934	5,484	5,034
Revenues	856	42	1,193	116	50	50	100
Expenditures	(1,330)	250	2,827	(227)	500	500	500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	7,434	7,226	5,591	5,934	5,484	5,034	4,634
Encumbrances							
Unencumbered Cash Balance	7,434	7,226	5,591	5,934	5,484	5,034	4,634

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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	800	0	0	0	0
4. Ceramic Workshop Attendees	0	100	0	0	0	0
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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)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
2. Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
3. Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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	12	0	0	0	0
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
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
TOTAL	500	500	500	500	500	500

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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

Contact Name: Sandy French
 Phone Number: 956-5495
 Fund Type (MOF): B
 Appropriation Account Number: 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 Kauliokahaloa Iki (K-Iki) housing project.
 Other expenses include payroll and operating expenses.

Variances:

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 revenues from FY22 to FY23 due to increase in interest rates.
 Increase in expenditures from FY22 to FY23 due to returned excess OH allocation to depts. In FY24, implementing a new OH allocation method.
 Increase in transfers for FY24 to FY26 due to an increase in planned projects for the year.

Cash balance lapse to general fund? (Yes / **No**)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,782,914	1,782,914	1,782,914	1,782,914	1,782,914	1,782,914	1,782,914
Beginning Cash Balance	6,834,644	7,336,517	7,711,580	8,107,437	8,587,164	8,898,410	9,196,487
Revenues	794,657	737,622	713,379	879,077	860,274	902,000	942,000
Expenditures	292,784	366,567	318,764	399,350	549,028	603,923	629,101
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	4,008	1,242	0	0	0	0
Ending Cash Balance	7,336,517	7,711,580	8,107,437	8,587,164	8,898,410	9,196,487	9,509,386
Encumbrances	36,650	51,719	30,053	129,213			
Unencumbered Cash Balance	7,299,868	7,659,861	8,077,385	8,457,951	8,898,410	9,196,487	9,509,386

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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	\$ 860,274	\$ 902,000	\$ 942,000	\$ 942,000	\$ 942,000	\$ 942,000
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total number of employees (UH Wide)	9,082	9,082	9,082	9,082	9,082	9,082	9,082
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10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	1,072,278	1,124,890	1,146,987	1,169,526	1,192,516	1,215,966
B. Other Current Expenses	-523,250	-520,967	-517,886	-788,249	-784,941	-782,173
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	549,028	603,923	629,101	381,277	407,575	433,793

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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

Contact Name: Sandy French
 Phone Number: 956-5495
 Fund Type (MOF): B
 Appropriation Account Number: 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.

Variances:

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

Decrease in expenditures from FY22 to FY23 due to decrease in staffing resulting in a decrease in Personnel costs .

Increase in expenditures for FY23 due to increase in fuel consumption and R&M as a result of COVID recovery/return to normal.

Decrease in revenues projected for FY24 to FY26 due to the electrification of Fleet (ACT 174).

Cash balance lapse to general fund? (Yes / **No**)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,544,337	2,544,337	2,544,337	2,544,337	2,544,337	2,544,337	2,544,337
Beginning Cash Balance	1,338,199	1,703,072	1,937,751	2,251,976	3,011,437	3,638,448	4,216,005
Revenues	1,448,362	1,231,649	1,203,289	1,495,555	1,379,979	1,352,130	1,315,000
Expenditures	1,089,320	996,970	889,064	736,093	752,968	774,573	790,065
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	5,830	0	0	0	0	0	0
Ending Cash Balance	1,703,072	1,937,751	2,251,976	3,011,437	3,638,448	4,216,005	4,740,940
Encumbrances	276,951	92,573	101,136	145,419			
Unencumbered Cash Balance	1,426,121	1,845,178	2,150,840	2,866,018	3,638,448	4,216,005	4,740,940

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Short Term Rental Uptime (Fleet Average) - e.g. 50% = used 6 months of year	60%	60%	60%	60%	60%	60%
2. Number of vehicles acquired	8	8	8	8	8	8
3. Revenue generated from auxiliary services provided	\$ 1,379,979	\$ 1,352,130	\$ 1,315,000	\$ 1,280,000	\$ 1,248,000	\$ 1,218,000
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total number of employees (UH Wide)	9,082	9,082	9,082	9,082	9,082	9,082	9,082
2.							
3.							
4.							
5.							
6.							
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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	78,900	78,900
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	218,201	229,111	233,693	238,367	243,134	247,997
B. Other Current Expenses	534,767	545,462	556,372	567,499	578,849	590,426
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	752,968	774,573	790,065	805,866	821,983	838,423

Report on Non-General Fund Information
for Submittal to the 2024 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:

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount 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 2024 Legislature

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

Variations:

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

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount 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 2024 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 Act. 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

Variations:

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; 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; UHM Dental Clinic was open for all of FY 2022.

Difference between FY 2022 and FY 2023 expenditures are due to lower revenues in FY 2023 and not having expenditures exceed FY 2023 revenue.

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Beginning Cash Balance	20,927	10,858	10,864	10,869	10,900	10,900	10,900
Revenues	26,101	13,701	32,973	29,703	29,700	29,700	29,700
Expenditures	36,169	13,694	32,968	29,672	29,700	29,700	29,700
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	10,858	10,864	10,869	10,900	10,900	10,900	10,900
Encumbrances							
Unencumbered Cash Balance	10,858	10,864	10,869	10,900	10,900	10,900	10,900

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 2024 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

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of degrees and certificates of achievement earned	20	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	60	60	60	60	60	60
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. # of patients receiving dental cleanings performed by students at DH Clinic	5,080	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
4.						
5.						
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8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	29,110	29,110	29,110	29,110	29,110	29,110
B. Other Current Expenses	590	590	590	590	590	590
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
TOTAL	29,700	29,700	29,700	29,700	29,700	29,700

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Auxiliary Enterprises SF (Center for Student 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:

FY 2021 - Revenues decreased as all test administrations were suspended due to health and safety concerns related to the ongoing pandemic. Only educational/vocational assessments served as the remaining source of revenue. Expenditures decreased due to less student employee payroll, no computer equipment replacements were made and telephone expenses were charged to a different account.

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

FY 2023 - Revenues increased with resumption of testing for national exams. Expenditures increased with addition of casual hire and student assistant.

FY 2024 - Although budgeted revenue decrease is -20.7%, dollar amount is small at about \$2,000 as a conservative projection. Expenses are budgeted to increase significantly as CB increases kick in with higher fringe rate; temp 1.0 FTE to be hired to support CSDC front desk & testing.

FY 2025 - Expenses projected to increase due to MBTI certification training (\$3,000 x 2 people = \$6,000).

FY 2026 - Revenues projected to increase with additional staffing.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Beginning Cash Balance	196,668	208,630	200,938	192,831	183,675	146,873	102,016
Revenues	36,883	4,456	2,877	10,089	8,000	8,000	9,000
Expenditures	24,922	12,148	10,984	19,245	44,802	52,857	49,857

Transfers

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

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	208,630	200,938	192,831	183,675	146,873	102,016	61,159
Encumbrances				52			
Unencumbered Cash Balance	208,630	200,938	192,831	183,623	146,873	102,016	61,159

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of students serviced for educational and vocational counseling	63	63	63	63	63	63
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
2. Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of educational/vocational assessments completed	120	120	120	120	120	120
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	41,102	43,157	43,157	0	0	0
B. Other Current Expenses	3,700	9,700	6,700	11,200	5,235	6,800
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
TOTAL	44,802	52,857	49,857	11,200	5,235	6,800

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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

Name of Fund: UH Auxiliary Enterprises SF (Manoa Career Center)
Legal Authority: 304A-2157, HRS

Contact Name: Sandy French
Phone: 956-5495

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

Intended Purpose:

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

Provide the service of creating and maintaining credential files for classified students and alumni of UHM.

This service is used in support of student/alumni efforts to secure employment, gain admission to graduate or professional schools.

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 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.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	34,199	34,892	40,828	46,822	55,376	65,376	74,376
Revenues	693	5,937	7,133	21,066	24,000	24,000	24,000
Expenditures	0	0	1,140	12,511	14,000	15,000	16,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	34,892	40,828	46,822	55,376	65,376	74,376	82,376
Encumbrances							
Unencumbered Cash Balance	34,892	40,828	46,822	55,376	65,376	74,376	82,376

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 2024 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.

	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Number of students who attend the career fair and graduate and law school fair	1500	1500	1200	1100	1000	1000
2. Number of community partnerships	190	190	190	190	190	190
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

	FY	FY	FY	FY	FY	FY	
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
2. Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Number of job fairs conducted	3	3	3	3	3	3
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	14,000	15,000	16,000	17,000	18,000	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
TOTAL	14,000	15,000	16,000	17,000	18,000	19,000

Report on Non-General Fund Information
for Submittal to the 2024 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.

Variations:

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.

FY 22 All revenue comes from students and faculty volunteering their time to provide this service to the community. Two things interfered with this work this FY 22 With COVID-19 disruptions and shut downs, there were less student requests than anticipated.

FY 23 Amount reflects higher interest income due to higher interest rates. No revenues were received due to permanent changes in the contract with the Dept of Education that has meant that PSY no longer do these assessments for them for revenue. However, PSY is planning to expand services (and the number of students we train) to include treatment for problems with grief/bereavement and eating disorders. PSY expects sliding scale services offered as a result of this work will begin to generate a little income starting in FY24 on a ongoing basis.

FY 23 Expenditures include travel support. Given limitations in previous years due to the COVID-19 pandemic, a number of students had postponed their work at conference as well as postponed application to required external predoctoral clinical internship applications. This led to a rebound in requests for funding this year. The unit expects expenditure projections will be within the estimated revenues collected.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Beginning Cash Balance	9,475	7,641	7,195	5,215	1,877	1,897	1,917
Revenues	2,218	343	18	60	520	520	520
Expenditures	4,051	789	1,997	3,398	500	500	500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	7,641	7,195	5,215	1,877	1,897	1,917	1,937
Encumbrances							
Unencumbered Cash Balance	7,641	7,195	5,215	1,877	1,897	1,917	1,937

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of graduate students learning in the clinic	12	15	15	15	15	15
2. Revenue generated from auxiliary services provided	500.00	500.00	500.00	500.00	500.00	500.00
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
2. Graduate Students in training in the Clinical Studies Program	30	33	33	33	33	33	33
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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	20.00	40.00	40.00	40.00	40.00	40.00
3.						
4.						
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8.						
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
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
TOTAL	500	500	500	500	500	500

Report on Non-General Fund Information
for Submittal to the 2024 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:

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 an increase of visa applications and Manoa International Exchange Program applications post pandemic.

Expenses increased due to travel and student help hired.

FY23 Revenues increased due to increase in visa applications processed. Expenses increased due to additional new staff expenses.

Cash balance lapse to general fund? NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	42,340	34,314	33,164	27,868	27,452	26,452	25,452
Revenues	14,014	548	19,016	23,976	24,000	24,000	25,000
Expenditures	22,040	1,698	24,312	24,391	25,000	25,000	25,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	34,314	33,164	27,868	27,452	26,452	25,452	25,452
Encumbrances							
Unencumbered Cash Balance	34,314	33,164	27,868	27,452	26,452	25,452	25,452

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Revenue generated from auxiliary services provided (ISS & MIX)	24,000	24,000	25,000	27,500	30,000	40,000
2. Number of degrees and certificates of achievement earned (ISS)	20	25	25	25	30	35
3. Number of Degrees & Certificates of Achievement Earned (FY) (ISS)	20	25	25	25	30	35
4. Number international students (participating in entrepreneurship and non-credit	49	59	69	74	84	94
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
2. Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
3. Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
4. Undergraduate headcount enrollment (ISS)	15.00	20.00	25.00	25.00	25.00	30.00	30.00
5. Number of international students served (participating in	49.00	59.00	74.00	84.00	89.00	94.00	99.00
6. Undergrad headcount enrollment (MIX)	107.00	116.00	117.00	119.00	120.00	118.00	118.00
7. Graduate headcount enrollment (MIX)	2.00	3.00	2.00	2.00	3.00	3.00	3.00
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of international students served (participating in entrepreneurship	59	74	84	89	94	99
2. Number of community service/non-credit programs (ISS)	3	3	3	3	3	4
3. Number of visa documents issued (I-20/ DS-2019 issued) to international	59	74	84	89	94	99
4. Number of events organized for international students (ISS)	3	3	3	3	3	4
5.						
6.						
7.						
8.						
9.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
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
TOTAL	25,000	25,000	25,000	25,000	25,000	25,000

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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

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

Intended Purpose:

Providing goods and/or services to support contracts, grants or other sponsored agreements and intramurally funded activities on an ongoing basis primarily for users with UH. These include Specialized Service Facilities, Core Facilities and other Research Based Recharge Centers.

Source of Revenues:

Fees assessed to internal or external users of the services that the Research Recharge Centers provide.

Current Program Activities/Allowable Expenses:

Expenditures related to the services provided by the Research Recharge Centers. The centers themselves must conduct activities that are research in nature; i.e. should not be instructional or administrative services.

Variations:

Fund was established in late FY23. Starting cash balance in FY24 is based on projected transfer of cash balances from RCUH

Cash balance lapse to general fund? NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	5,000	3,463,120	2,668,453
Revenues				5,000	10,819,367	9,833,695	10,013,353
Expenditures				0	10,837,229	10,628,362	10,429,503
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers					3,475,982		
Ending Cash Balance	0	0	0	5,000	3,463,120	2,668,453	2,252,303
Encumbrances							
Unencumbered Cash Balance	0	0	0	5,000	3,463,120	2,668,453	2,252,303

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 2024 Legislature
Department of: University of Hawaii**

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

Statement of Objectives

Providing goods and/or services to support contracts, grants or other sponsored agreements and intramurally funded activities on an ongoing basis primarily for users with UH. These include Specialized Service Facilities, Core Facilities and other Research Based Recharge Centers. Because the goods/services provided vary and by nature, the fund is required to be self sustaining, the scale and scope of effectiveness is determined by if each task is done on time and within budget.

Fund Measures of Effectiveness		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY	FY	FY	FY	FY	FY	
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	3,937,276	3,777,353	3,879,028	4,102,168	4,230,963	4,499,846
B. Other Current Expenses	6,899,953	6,851,009	6,550,475	6,375,190	6,442,587	6,600,931
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
TOTAL	10,837,229	10,628,362	10,429,503	10,477,358	10,673,550	11,100,777

Report on Non-General Fund Information
for Submittal to the 2024 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.

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:

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1	1	1	99,229	94,802	94,802	94,802
Revenues			0	0	0	0	0
Expenditures			900,772	1,004,427	1,000,000	1,000,000	1,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
					1,000,000	1,000,000	1,000,000
Net Total Transfers	0	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Ending Cash Balance	1	1	99,229	94,802	94,802	94,802	94,802
Encumbrances							
Unencumbered Cash Balance	1	1	99,229	94,802	94,802	94,802	94,802

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Undergraduate student athletes	471	471	471	471	471	471	471
2. Graduate student athletes	38	38	38	38	38	38	38
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of student athletes receiving scholarship	391	391	391	391	391	391
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
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
TOTAL	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 2024 Legislature

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

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

Intended Purpose:

Per statute, this fund shall be used to provide financial assistance to qualified students enrolled at any campus of the University of Hawaii.
 To provide financial assistance to qualified students enrolled at the UHM Shidler College of Business Full-time MBA Program.

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

Per BOR policy, a percentage of tuition revenue earned by the University must be made available to students in the form of merit-based scholarship.

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.

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount 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 2024 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:

Starting FY22 the scholarships were paid directly from another unit.

Cash balance lapse to general fund? (Yes / No): No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	(173,229)	0	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	173,229	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
		173,229					
Net Total Transfers	0	173,229	0	0	0	0	0
Ending Cash Balance	(173,229)	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	(173,229)	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 2024 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)

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
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
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 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

Cash balance lapse to general fund? No.

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	621,598	1,753,866	1,840,451	(911,709)	(4,835,230)	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	34,004,402	35,671,734	38,509,539	41,653,249	39,959,465	39,959,465	39,959,465
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Clear FY 2023 Deficit					39,959,465		
					4,835,230		
Net Total Transfers	35,136,670	35,758,319	35,757,379	37,729,728	44,794,695	39,959,465	39,959,465
Ending Cash Balance	1,753,866	1,840,451	(911,709)	(4,835,230)	0	0	0
Encumbrances							
Unencumbered Cash Balance	1,753,866	1,840,451	(911,709)	(4,835,230)	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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Degree attainment by Pell eligible students	820	820	820	820	820	820
2. Number of degree and certificates of achievement earned	4,550	4,575	4,600	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.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
2. Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
3. Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of scholarships awarded	9,900	9,900	9,900	9,900	9,900	9,900
2. Number of FAFSA submitted	33,500	34,000	34,000	34,000	34,000	34,000
3. Number of students packaged for financial aid	20,000	20,500	20,500	20,500	20,500	20,500
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	39,959,465	39,959,465	39,959,465	39,959,465	39,959,465	39,959,465
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
TOTAL	39,959,465	39,959,465	39,959,465	39,959,465	39,959,465	39,959,465

Report on Non-General Fund Information
for Submittal to the 2024 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 Act. No. S-306-F

Intended Purpose:

Per statute, this fund shall be used to provide financial assistance to qualified students enrolled at any campus of the University of Hawaii. To account for scholarship expenditures awarded to students during the Mānoa Summer terms and the Outreach College Extension terms.

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

Per BOR policy, a percentage of tuition revenue earned by the University must be made available to students in the form of need-based and merit-based scholarship. Allowable expenses include scholarships and financial aid.

Variations:

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 scholarship expenditures in FY22.

FY23 Expenditure Variance due to timing of summer scholarship disbursement across fiscal years. Actual variance in scholarship expenses from Summer 2022 to Summer 2023 is closer to 8% with decrease in Summer 2023.

FY24 Net transfer increase due to transfers for two summer terms, Summer 2023 and Summer 2024. Normally transfer would be for one summer at a time.

Cash balance lapse to general fund? (Yes / No) NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	276,002	507,366	(471,069)	215,994	(797,020)	(0)	(0)
Revenues	0	0	0	0	0	0	0
Expenditures	1,168,636	978,434	1,708,431	1,013,014	1,370,000	1,370,000	1,370,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
					2,167,020	1,370,000	1,370,000
Net Total Transfers	1,400,000	0	2,395,494	0	2,167,020	1,370,000	1,370,000
Ending Cash Balance	507,366	(471,069)	215,994	(797,020)	(0)	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	507,366	(471,069)	215,994	(797,020)	(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 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Amount of institutional aid awarded to students (in millions)	1.3	1.3	1.3	1.3	1.3	1.3
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
2. Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
3. Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
4.							
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of students who applied for scholarships *from Summer Sessions	968	1064	1170	1287	1287	1287
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,370,000	1,370,000	1,370,000	1,370,000	1,370,000	1,370,000
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
TOTAL	1,370,000	1,370,000	1,370,000	1,370,000	1,370,000	1,370,000

Report on Non-General Fund Information
for Submittal to the 2024 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:

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.

FY23 Student overawards were not claimed in a timely manner before the end of the FY, resulting in a positive balance.

Cash balance lapse to general fund?NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	9,971	17,233	50,528	59,321	59,738	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	(7,262)	(33,295)	(8,793)	(417)	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number	(59,738)						
Net Total Transfers	0	0	0	0	(59,738)	0	0
Ending Cash Balance	17,233	50,528	59,321	59,738	0	0	0
Encumbrances							
Unencumbered Cash Balance	17,233	50,528	59,321	59,738	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 2024 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

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A							
2.							
3.							
4.							
5.							
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7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
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
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department:	UOH	Contact Name:	Sandy French
Prog ID(s):	UOH-100	Phone:	956-5495
Name of Fund:	Center for Nursing SF	Fund type (MOF):	B
Legal Authority:	304A-2163, HRS	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 2020-2026 only actual and estimated interest revenue report as revenue; interest revenues fluctuate based on interest rate and cash during applicable fiscal years
 FY 2020-2026 - 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 20 \$1,093,160, FY 24 proj \$1,716,780, FY 26 proj \$1,802,640) and lower volume in odd FYs (FY 21 \$155,280, FY 25 proj \$289,440). Revenues/transfers for FY 22 (\$79,040) and FY 23 (proj \$1,510,940) are off cycle 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 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), fringe benefits (66.65%), the addition of 2 positions in FY 2024, and non-recurring costs for NPD Photo Shoot, NPD Conference Registration & Travel, EBP Conference, EBP On Demand Access, RESCH Nurse Demand Projection Model and RESCH Special Project.
 Difference between FY 2024 and FY 2025 expenditures are due to end of a temporary position (salary and fringe) and removal of non-recurring costs from FY 2024.
 Difference between FY 2025 and FY 2026 expenditures are due to end of a temporary position (salary and fringe).

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	463,306	463,306	463,306	463,306	463,306	463,306	463,306
Beginning Cash Balance	846,936	1,235,100	846,250	360,879	1,255,700	1,854,191	1,199,359
Revenues	15,247	6,404	1,626	25,139	2,000	2,000	2,000
Expenditures	720,244	550,534	566,036	641,259	1,120,289	946,272	845,694
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Special Nursing License fees from DCCA					1,716,780	289,440	1,802,640
Net Total Transfers	1,093,160	155,280	79,040	1,510,940	1,716,780	289,440	1,802,640
Ending Cash Balance	1,235,100	846,250	360,879	1,255,700	1,854,191	1,199,359	2,158,305
Encumbrances	6	5	8,649	4,572			
Unencumbered Cash Balance	1,235,094	846,245	352,231	1,251,128	1,854,191	1,199,359	2,158,305

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 2024 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.

	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Number (average) of nursing student clinical hours supported through the	300,000	300,000	300,000	300,000	300,000	300,000
2. Number of preceptors recommended to receive HSCN preceptor tax credit	180	230	230	230	230	230
3. Number of nursing research reports per year	2	1	2	1	2	1
4. Number of nursing continuing nursing education hours offered per year	10	10	10	10	10	10
5. Percent of nursing schools in educational capacity survey per year	100	100	100	100	100	100
6.						
7.						
8.						
9.						
10.						

	FY	FY	FY	FY	FY	FY
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1. # of respondents to HSCN workforce survey	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
3. # of hospital partners in the HSCN Nurse Residency & Evidence	10	10	10	10	10	10
4. # registered preceptors in the HSCN Preceptor Tax Program	560	550	700	700	700	700
5. # of EBP program's EBP collaborative partners per year	10	10	10	10	10	10
6.						
7.						
8.						
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	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. # of HSCN research products produced	7	2	7	2	7	2
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	65	65	65	65	65	65
4. # of HSCN preceptor tax credits allocated	500	500	500	500	500	500
5.						
6.						
7.						
8.						
9.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	921,338	928,217	827,278	843,823	860,700	877,914
B. Other Current Expenses	198,951	18,055	18,416	18,784	19,160	19,543
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
TOTAL	1,120,289	946,272	845,694	862,607	879,860	897,457

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: <u>UOH</u>	Contact Name: <u>Sandy French</u>
Program ID(s): <u>UOH-100</u>	Phone Number: <u>956-5495</u>
Name of Fund: <u>UH Revenue Undertakings Fund (Bookstore)</u>	Fund Type (MOF): <u>B</u>
Legal Authority: <u>304A-2167.5, HRS</u>	Appropriation Account Number: <u>S-306-F</u>

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.
Increase in expenditures in FY23 due to large purchases of insignia and other merchandise to prepare for "return to normal" sales levels.
Increase in revenues from FY24 to FY26 due to anticipation of implementation of new marketing strategy to promote and increase sales of items with a higher profit margin.

Cash balance lapse to general fund? (Yes / **No**)
Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	31,885,173	31,885,173	31,885,173	31,885,173	31,885,173	31,885,173	31,885,173
Beginning Cash Balance	3,264,315	(1,128,248)	(2,792,068)	(659,568)	(1,028,927)	(700,303)	(337,555)
Revenues	14,793,178	5,858,310	24,147,640	13,443,109	14,423,109	14,783,687	15,227,198
Expenditures	18,861,360	7,389,684	23,699,949	13,423,299	14,094,486	14,420,939	14,671,703
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(178,581) Transfer Out for debt service (MA-2262862)						
	(62,512) Transfer Out for debt service (MA-2262862)						
	(80,000) Transfer Out for Campus Center - Bookstore's annual bond commitment (MA-2262752)						
	(68,076) Transfer Out for FY22 annual transfer of HZone to Athletics (MA-2262752)						
Net Total Transfers	(324,381)	(338,471)	1,684,809	(389,169)	0	0	0
Ending Cash Balance	(1,128,248)	(2,998,094)	(659,568)	(1,028,927)	(700,303)	(337,555)	217,939
Encumbrances	2,520,705	1,311,638	1,195,773	1,036,476			
Unencumbered Cash Balance	(3,648,954)	(4,309,732)	(1,855,342)	(2,065,403)	(700,303)	(337,555)	217,939
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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Gross Revenue	\$ 14,423,109	\$ 14,783,687	\$ 15,227,198	\$ 15,531,742	\$ 15,842,377	\$ 16,159,224
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of students enrolled (Avg Headcount enrollment calculated using Fall and Spring enrollment)	46,680	46,680	46,680	46,680	46,680	46,680	46,680
2. Number of store locations	9	9	9	9	9	9	9
3.							
4.							
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8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of transactions	160,000	160,000	160,000	160,000	160,000	160,000
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**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: University of Hawai'i
 Name of Fund: UH Revenue Undertakings Fund (Bookstore)
 Legal Authority: 304A-2167.5, HRS
 Fund Type (MOF): B
 Appropriation Account Number: S-306-F

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	1,802,102	1,882,707	1,882,707	1,882,707	1,882,707	1,882,707
B. Other Current Expenses	12,292,384	12,538,232	12,788,996	13,044,776	13,305,672	13,571,785
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	14,094,486	14,420,939	14,671,703	14,927,483	15,188,379	15,454,492

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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

Contact Name: Sandy French
 Phone Number: 956-5495
 Fund Type (MOF): B
 Appropriation Account Number: S-306-F

Intended Purpose:

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Variances:

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
 Increase in expenditures from FY23 to FY26 due to increases in R&M and utilities as a result of the projected of increase in occupancy

Cash balance lapse to general fund? (Yes / **No**)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,361,491	1,361,491	1,361,491	1,361,491	1,361,491	1,361,491	1,361,491
Beginning Cash Balance	5,918,144	5,672,835	5,959,655	6,262,853	6,785,862	6,192,167	6,485,901
Revenues	3,253,049	3,018,046	2,987,267	3,165,865	3,241,179	3,433,940	3,641,000
Expenditures	2,386,079	1,646,269	1,596,109	1,558,993	3,834,874	3,140,206	3,180,027
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
(1,016,946) Transfer Out for debt service (MA-2262682)							
(66,916) Transfer Out for debt service (MA-2262682)							
Net Total Transfers	(1,112,279)	(1,084,958)	(1,087,960)	(1,083,863)	0	0	0
Ending Cash Balance	5,672,835	5,959,655	6,262,853	6,785,862	6,192,167	6,485,901	6,946,874
Encumbrances	79,515	131,042	68,336	679,752			
Unencumbered Cash Balance	5,593,320	5,828,613	6,194,517	6,106,109	6,192,167	6,485,901	6,946,874

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total Number of Eligible Employees Who Had a Lease During the Period	255	255	255	255	255	255
2. Total Number of Employees Entering into New Leases	70	70	70	70	70	70
3.						
4.						
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of University Personnel Meeting Employment Eligibility	4,571	4,570	4,570	4,570	4,570	4,570	4,570
2. Number of Personnel Meeting Highest Priority Employment Eligibility	270	270	270	270	270	270	270
3.							
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total Number of Applications Received for All Properties Including Those Not Covered by This Account	80	80	80	80	80	80
2. Total Number of Eligible Employees Who Had a Lease During the Period	255	255	255	255	255	255
3. Total Number of Employees Entering into New Leases	70	70	70	70	70	70
4. Number of Housing Units	208	208	208	208	208	208
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	120,343	126,360	126,360	126,360	126,360	126,360
B. Other Current Expenses	3,714,531	3,013,846	3,053,667	1,759,630	1,801,383	1,837,322
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	3,834,874	3,140,206	3,180,027	1,885,990	1,927,743	1,963,682

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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

Contact Name: Sandy French
 Phone Number: 956-5495
 Fund Type (MOF): B
 Appropriation Account Number: 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:

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.

Decrease in revenues projected from FY23 to FY26 due to implementation of a food management company (Sodexo)

Cash balance lapse to general fund? (Yes / **No**)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	553,441	553,441	553,441	553,441	553,441	553,441	553,441
Beginning Cash Balance	870,545	781,404	576,495	739,128	664,970	719,468	813,622
Revenues	653,111	89,205	444,646	736,159	370,000	413,000	413,000
Expenditures	389,299	285,162	327,897	400,286	119,549	122,893	125,350
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
(187,000) Transfer Out for FY23 Coke sponsorship transfer to (Athletics) Ching Field (MA-2262702)							
(105,600) Transfer Out from MA 2262702 to R&R (MA 8882372)							
(311,906) Transfer Out from MA 2262702 to R&R (MA 8882372)							
194,475 Transfer In for FY 2022 lost revenue transfer (MA-2262702)							
Net Total Transfers	(352,953)	(8,953)	45,885	(410,031)	(195,953)	(195,953)	(195,953)
Ending Cash Balance	781,404	576,495	739,128	664,970	719,468	813,622	905,319
Encumbrances	26,675	38,654	34,816	72,364			
Unencumbered Cash Balance	754,729	537,840	704,312	592,606	719,468	813,622	905,319

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total Number of Annual Transactions	296,000	296,000	296,000	296,000	296,000	296,000
2. Total Number of Annual Vending Transactions	272,000	272,000	272,000	272,000	272,000	272,000
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total Number of Students	19,070	19,070	19,070	19,070	19,070	19,070	19,070
2. Total Number of Personnel	6,110	6,110	6,110	6,110	6,110	6,110	6,110
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total Number of Annual Transactions	296,000	296,000	296,000	296,000	296,000	296,000
2. Total Number of Annual Vending Transactions	272,000	272,000	272,000	272,000	272,000	272,000
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	31,760	33,348	34,015	34,695	35,389	36,097
B. Other Current Expenses	87,789	89,545	91,335	93,162	95,025	96,926
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	119,549	122,893	125,350	127,857	130,414	133,023

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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

Contact Name: Sandy French
 Phone Number: 956-5495
 Fund Type (MOF): B
 Appropriation Account Number: 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.

Variations:

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 FY22 to FY23 due to COVID recovery/return to normal, increase in activity level and rates.
 Increase in expenditures from FY22 to FY23 due to increases in payroll, utilities, payments to parking control vendors and security (HPD), and purchases of equipment due to COVID recovery/return to normal.

Cash balance lapse to general fund? (Yes / **No**)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	6,750,845	6,750,845	6,750,845	6,750,845	6,750,845	6,750,845	6,750,845
Beginning Cash Balance	6,368,862	6,265,023	5,638,239	8,916,395	12,502,133	15,444,718	18,646,566
Revenues	5,740,964	2,993,583	5,049,526	8,055,667	7,828,450	8,207,453	8,207,000
Expenditures	5,838,973	3,525,074	3,328,822	4,673,303	4,239,739	4,358,973	4,417,162
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
(535,522) Transfer Out from MA 2262642 for Debt Service (MA 8100591 MA 8100593)							
(109,058) Transfer Out from MA 2262642 for Debt Service (MA 8100593)							
847,953 Transfer In for FY 2022 Lost Revenue Transfer (MA 2262642)							
Net Total Transfers	(5,830)	(95,294)	1,557,453	203,374	(646,126)	(646,632)	(646,262)
Ending Cash Balance	6,265,023	5,638,239	8,916,395	12,502,133	15,444,718	18,646,566	21,790,142
Encumbrances	3,743,292	1,555,350	1,395,125	1,237,478			
Unencumbered Cash Balance	2,521,731	4,082,889	7,521,270	11,264,655	15,444,718	18,646,566	21,790,142

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of visitor parking transactions (all types - not by rate/time)	445,420	445,420	445,420	445,420	445,420	445,420
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 (department requests/special events)	313	313	313	313	313	313
4.							
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Employees, Students, and Visitors of the University - 2011 Nelson/Nygaard Study	20K-25K						
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10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of stalls maintained in inventory	5675	5675	5675	5675	5675	5675
2.							
3.							
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	1,387,300	1,449,485	1,449,485	1,449,485	1,449,485	1,449,485
B. Other Current Expenses	2,852,439	2,909,488	2,967,677	2,627,031	2,679,571	2,733,163
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	4,239,739	4,358,973	4,417,162	4,076,516	4,129,056	4,182,648

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department:	UOH	Contact Name:	Sandy French
Prog ID(s):	UOH-100	Phone:	956-5495
Name of Fund:	UH Revenue Undertakings Fund (Campus Center Operations & Recreation Services)	Fund type (MOF)	B
Legal Authority	304A-2167.5, HRS	Appropriation Acct. No.	S-306-F

Intended Purpose:

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

FY 2022 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

FY 2023 - decrease in expenditures are due to completion of CC Renovation & Expansion, Phase III with only \$176K expended in FY 2023 vs. \$2.7 million in FY 2022.

FY 2024 - projected increase in revenues are due to additional dining commissions from Sodexo for FY 2023 of \$952K plus higher current year dining commissions at 14.05% vs. 4% due to expiration of COVID contract MOD. Increase in expenditures are due to regular employee payroll CB increases + increase in fringe rate (resumption of OPEB funding), as well as higher student payroll due to increased hours of operation requiring more student workers/hours.

FY 2025 - projected increase in expenditures are due to about \$4 million of capital expenditures (\$3 million for Hemenway Hall, \$1 million for CC reroofing).

FY 2026 - projected increase in expenditures are due to about \$900K of additional capital expenditures (\$460K for CC lounge, \$400K for CC restrooms/renovations).

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,740,835	5,740,835	5,740,835	5,740,835	5,740,835	5,740,835	5,740,835
Beginning Cash Balance	20,059,041	19,248,240	16,245,610	16,883,333	21,345,639	24,070,130	21,728,053
Revenues	7,121,075	5,439,236	8,019,949	7,515,110	9,071,200	8,394,900	8,385,600
Expenditures	6,441,503	10,504,497	6,772,587	4,440,073	6,426,709	10,816,977	11,987,852
Transfers							
List each net transfer in/out or projection in/out; list each account number							
Lost revenues (HEERF)				1,307,268			
Bookstore annual bond commitment				80,000			
Net Total Transfers	(1,490,373)	2,062,630	(609,638)	1,387,268	80,000	80,000	80,000
Ending Cash Balance	19,248,240	16,245,610	16,883,333	21,345,639	24,070,130	21,728,053	18,205,801
Encumbrances	8,897,832	2,791,907	453,099	1,026,539			
Unencumbered Cash Balance	10,350,408	13,453,703	16,430,235	20,319,100	24,070,130	21,728,053	18,205,801

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of room users (rooms, courtyards, tables)	50,000	55,000	60,000	65,000	65,000	65,000
2.	Number of tabling reservations	600	650	700	750	750	750
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
2.	Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
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Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of reservations placed in the reservation system.	5,610	6,120	6,630	6,885	6,885	6,885
2.	Number of student assistants employed to provide out of classroom learning in meeting and event services (supporting events and activities at the Complex)	12	14	15	15	15	15
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	3,973,919	4,327,151	4,569,731	4,569,731	4,796,994	4,860,628
B. Other Current Expenses	2,452,790	6,489,826	7,418,121	2,497,728	5,938,699	5,081,089
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
TOTAL	6,426,709	10,816,977	11,987,852	7,067,459	10,735,693	9,941,717

Report on Non-General Fund Information
for Submittal to the 2024 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.
 FY 24 revenues and expenditures are minimal as we are expecting to expend the small remaining balance.

Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	54,954	24,167	24,308	12,295	10	(0)	(0)
Revenues	551	142	64	189			
Expenditures	31,338	0	12,077	12,473	10		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	24,167	24,308	12,295	10	(0)	(0)	(0)
Encumbrances			346				
Unencumbered Cash Balance	24,167	24,308	11,949	10	(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 2024 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

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A							
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
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**Non-General Fund Cost Element Report
for submittal to the 2024 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
 Apprn. Acct. Number: S-306-F

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	10	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
TOTAL	10	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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

Contact Name: Sandy French
Phone: 956-5495

Name of Fund: UH Revenue Undertakings Fund (Student Housing - OSA)
Legal Authority: 304A-2167.5, HRS

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

Intended Purpose:

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

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 2024, there are 3109 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.

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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 up \$434.8K overall from prior year, the net effect of \$1.9M higher rental revenues resulting from the increase in occupancy to pre-Covid levels and \$1.2M lower Dining Services commissions. Dining Services commissions were down because FY 2022 included the 50% distribution of the FY 2020 Manoa Dining Services Program proceeds of \$1.2M (paid late, usually paid the following year).

FY 2024 rental income increasing by \$300K with no rate increase and occupancy consistent with FY 2023 (95% average for Fall and 88% average for Spring). Conference Housing revenues include \$800K for the FestPac group in June 2024. Dining Services revenues will show a significant increase in commission to 14.05% (the original contracted percentage); a concessions based contract with Sodexo started in FY 2021. The Covid contract MOD allowed a lower 4% commission rate, which ended in FY 2023, so in addition to the higher commission rate, the additional 10.05% for FY 2023 will be paid in FY 2024.

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 were up 5.5% from prior year, mainly due to union contract wage increases, overtime pay necessitated by staff shortages, and student employee 18% wage rate increase effective 10/1/22 per AP 9.880. Utilities expense was \$1.2M higher than prior year due to additional month billed, consumption increases with higher occupancy, and unit cost increases (41.7% for electricity KWH, 20.2% for gas therm, and 8% water/sewer).

FY 2024: Regular payroll for FY 2024 is based on FY 2023 actual increased by appropriate union contract increases, as well as filling 15 vacant positions at current rates, plus 64.25% fringe. Student employees will receive a 16% increase on 1/1/24 and positions that have been vacant since the pandemic are expected to be hired. Life safety and other R&M costs are expected to increase significantly due to major repairs already encumbered from summer 2023 for various projects, including window replacements, fire alarm repairs, plumbing fixture replacements, exhaust fan replacements, and air conditioners. There are also \$2.7M in planned projects to be charged to the Voluntary Reserve, including water fill stations, gasline for Frear Hall, mattress and mattress encasement replacements for all buildings, and Hale Laulima boiler replacement.

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

FY 2025: Expenses include \$11.4M in anticipated projects to be charged to the voluntary reserve: Hale Aloha improvements (common areas including kitchens and furnishings), common area furnishings in all other buildings, Johnson Hall envelope repairs. The current planned projects address necessary repairs and increase the value of the products offered to residents, especially important with the 5%/6%/7% rate increases planned from FY 2025-2027.

Cash balance lapse to general fund? (Yes / No) - NO
Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	17,412,179	17,412,179	17,412,179	17,412,179	17,412,179	17,412,179	17,412,179
Beginning Cash Balance	38,394,656	37,146,690	32,033,942	50,972,132	52,815,294	50,146,568	37,469,536
Revenues	19,554,790	10,949,722	22,092,106	22,671,967	24,634,463	24,381,042	25,930,187
Expenditures	14,536,624	11,693,334	13,041,962	15,534,141	20,980,224	30,738,032	30,412,530
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfers-out for debt service	(6,326,133)	(6,319,696)	(6,319,770)	(6,322,965)	(6,322,965)	(6,320,042)	(6,322,483)
Transfers-in from UH for Atherton	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	1,028,051			
Transfers-in from ASUH			1,000				
Transfers-in from VPSS			1,500				
Transfers-in from UH-OVCAA				250			
Net Total Transfers	(6,266,133)	(4,369,136)	9,888,045	(5,294,664)	(6,322,965)	(6,320,042)	(6,322,483)
Ending Cash Balance	37,146,690	32,033,942	50,972,132	52,815,294	50,146,568	37,469,536	26,664,710
Encumbrances	1,571,605	1,329,516	1,505,110	1,565,942			
Unencumbered Cash Balance	35,575,085	30,704,426	49,467,022	51,249,353	50,146,568	37,469,536	26,664,710

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 2024 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.

Fund Measures of Effectiveness	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Net revenues collected annually.	\$24,634,463	\$24,381,042	\$25,930,187	\$27,556,469	\$28,778,911	\$30,081,639
2. Number of students residing in residence halls (average). Fall - 95%, Spring - 88%	2,782	2,782	2,782	2,782	2,782	2,782
3. Number of available beds.	3,109	3,109	3,109	3,109	3,109	3,109
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Program Size Indicators	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
2. Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
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Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of applications processed for residence hall occupancy.	3,600	3,600	3,600	3,600	3,600	3,600
2. Dollar amount of repairs completed during FY (including major projects)	\$4,181,623	\$12,823,220	\$11,482,320	\$3,915,330	\$2,562,330	\$4,923,480
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	8,148,869	9,189,591	10,020,443	10,116,911	10,152,303	10,215,708
B. Other Current Expenses	12,831,355	21,548,441	20,392,087	13,006,545	11,838,856	14,389,361
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
TOTAL	20,980,224	30,738,032	30,412,530	23,123,456	21,991,159	24,605,069

Report on Non-General Fund Information
for Submittal to the 2024 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 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'l wireless equipment expansion/upgrade for the University

Increase in expenditures for FY22 was the result of battery replacement for telecom equipment

Cash balance lapse to general fund? No

Statutory language: N/A

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,291,065	4,291,065	4,291,065	4,291,065	4,291,065	4,291,065	4,291,065
Beginning Cash Balance	3,639,174	4,869,213	6,088,013	6,674,590	7,417,417	8,112,417	8,807,417
Revenues	3,045,028	2,585,145	2,448,206	2,542,747	2,500,000	2,500,000	2,500,000
Expenditures	1,814,989	1,366,345	1,861,629	1,799,921	1,805,000	1,805,000	1,805,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	4,869,213	6,088,013	6,674,590	7,417,417	8,112,417	8,807,417	9,502,417
Encumbrances	1,068,533	821,001	1,476,352	1,238,413	1,200,000	1,200,000	1,200,000
Unencumbered Cash Balance	3,800,680	5,267,012	5,198,238	6,179,003	6,912,417	7,607,417	8,302,417

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Amount invested in maintenance of facilities	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Faculty, Staff and Researchers (UHM)	6,337	6,337	6,337	6,337	6,337	6,337	6,337
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Amount invested in maintenance and capital refresh of facilities	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,805,000	1,805,000	1,805,000	1,805,000	1,805,000	1,805,000
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
TOTAL	1,805,000	1,805,000	1,805,000	1,805,000	1,805,000	1,805,000

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: UOH
 Prog ID(s): UOH-100
UH Revenue Undertakings Fund (UHRUF-UBS
 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.

Variations:

Revenues - pool interest distribution

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	12,056,022	12,127,513	12,172,371	12,190,360	12,845,334	13,498,726	14,151,618
Revenues	74,684	44,966	19,678	128,957	128,000	128,000	128,000
Expenditures	0	0	0		0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
transfer in - tobacco settlement	9,396,394	9,396,286	9,394,598	9,920,615	9,920,615	9,920,615	9,920,615
transfer out - debt service	(9,399,587)	(9,396,394)	(9,396,286)	(9,394,598)	(9,395,223)	(9,395,723)	(9,395,348)
Net Total Transfers	(3,193)	(108)	(1,688)	526,017	525,392	524,892	525,267
Ending Cash Balance	12,127,513	12,172,371	12,190,360	12,845,334	13,498,726	14,151,618	14,804,885
Encumbrances							
Unencumbered Cash Balance	12,127,513	12,172,371	12,190,360	12,845,334	13,498,726	14,151,618	14,804,885

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 2024 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. Receive tobacco settlement funds for JABSOM Kakaako debt service.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. N/A						
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Program Size Indicators	FY	FY	FY	FY	FY	FY	
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. N/A							
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10.							

Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. N/A						
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
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
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 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:

Expenditures in FY21-23 are based on repair and replacement cost estimates. The actual amount can vary due to the needs at the time.
 The net transfer in FY 2023 increased due to transferring cash from the Athletics Operating Account to the Auxiliary Operating account for Ching Complex to eliminate the negative cash balance in the Aux account due to the smaller FY 2021 distribution from Coke (pouring rights) due to COVID and the cancellation of games.

Cash balance lapse to general fund? (Yes / No) NO
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	220,735	286,889	166,163	(72,434)	129,581	129,581	129,581
Revenues	3,638	1,228	24,234	172	0	0	0
Expenditures	388	353	50,437	4,503	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	62,904	(121,600)	(212,394)	206,346	0	0	0
Ending Cash Balance	286,889	166,163	(72,434)	129,581	129,581	129,581	129,581
Encumbrances		20,324	4,116	0			
Unencumbered Cash Balance	286,889	145,839	(76,550)	129,581	129,581	129,581	129,581

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
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
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 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.

FY23 Revenue increased due to fluctuations in disbursements.

FY23 Expenditures decreased due to reallocation of center wide expense to another funding source.

FY24 Revenue projected at 1% (average FY20-FY23) of cash balance.

FY24 Expenditures projected to decrease due to the continued change in use of funds to support only one-time capital improvement projects

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	6,153,750	6,193,147	5,430,816	4,811,794	4,367,683	4,317,683	4,267,683
Revenues	79,522	36,742	14,743	97,043	0	0	0
Expenditures	40,125	577,073	633,765	541,154	50,000	50,000	50,000
Transfers							
List each net transfer in/out/ or projection in/out, list each account number							
2,267,482	7,856,625	6,226,235		6,917,133	6,912,633	6,904,508	6,902,258
2,275,932	(7,856,625)	(6,448,235)		(6,917,133)	(6,912,633)	(6,904,508)	(6,902,258)
Net Total Transfers	0	(222,000)	0	0	0	0	0
Ending Cash Balance	6,193,147	5,430,816	4,811,794	4,367,683	4,317,683	4,267,683	4,217,683
Encumbrances	0	481,034	511,231	139,111			
Unencumbered Cash Balance	6,193,147	4,949,781	4,300,563	4,228,572	4,317,683	4,267,683	4,217,683

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. # Cancer Center Members (as defined by NCI-designation)	68	68	68	68	68	68	68
2. # Collaborating Members	27	27	27	27	27	27	27
3. # Clinical Members (Physicians at clinical sites involved in clinical	84	84	84	84	84	84	84
4. # Graduate and professional trainees	67	67	67	67	67	67	67
5. # Undergraduate trainees	18	18	18	18	18	18	18
6. # Postdoc Trainees	19	19	19	19	19	19	19
7. # Employees	275	275	275	275	275	275	275
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	50,000	50,000	50,000	50,000	50,000	50,000
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
TOTAL	50,000	50,000	50,000	50,000	50,000	50,000

Report on Non-General Fund Information
for Submittal to the 2024 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

Variations:

Revenues reflect interest rate fluctuations on bond reserves
 Expenditures are for R&R costs which are small but relatively stable

Cash balance lapse to general fund? (Yes / No) NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	74,496	121,652	168,494	224,746	275,468	325,737	376,006
Revenues	1,101	782	511	4,696	4,700	4,700	4,700
Expenditures	315	309	481	344	400	400	400
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
					45,969	45,969	45,969
Net Total Transfers	46,369	46,369	56,223	46,369	45,969	45,969	45,969
Ending Cash Balance	121,652	168,494	224,746	275,468	325,737	376,006	426,275
Encumbrances							
Unencumbered Cash Balance	121,652	168,494	224,746	275,468	325,737	376,006	426,275

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Amount invested in maintenance of facilities	260,532.00	306,551.00	352,570.00	398,589.00	398,589.00	398,589.00
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	400	400	400	400	400	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
TOTAL	400	400	400	400	400	400

Report on Non-General Fund Information
for Submittal to the 2024 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:

Increase Revenue in FY23 reflect higher interest rate in participate earned accounts.

Cash balance lapse to general fund? (Yes / No): No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	(0)	43,086	111,184	180,343	182,893	185,443
Revenues	78	87	190	2,747	3,000	3,000	3,000
Expenditures	413	408	396	412	450	450	450
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	334	43,408	68,304	66,824	0	0	0
Ending Cash Balance	(0)	43,086	111,184	180,343	182,893	185,443	187,993
Encumbrances							
Unencumbered Cash Balance	(0)	43,086	111,184	180,343	182,893	185,443	187,993

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Amount invested in maintenance of facilities.	68,304	68,304	68,304	68,304	68,304	68,304
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of employees.	5	7	7	12	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.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of work orders submitted.	10	15	15	20	20	20
2. Number of major repair and maintenance projects.	0	0	1	1	1	1
3. Occupancy	50%	50%	85%	85%	85%	85%
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	450	450	450	450	450	450
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
TOTAL	450	450	450	450	450	450

Report on Non-General Fund Information
for Submittal to the 2024 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:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
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
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 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.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	1	3	(3,446)	(7)	0	7
Revenues	1,044	481	205	1,769	1,769	1,769	1,769
Expenditures	1,886	1,646	3,653	2,103	2,103	2,103	2,103
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	843	1,167	0	3,772	341	341	341
Ending Cash Balance	1	3	(3,446)	(7)	0	7	14
Encumbrances							
Unencumbered Cash Balance	1	3	(3,446)	(7)	0	7	14

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 2024 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

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	2,103	2,103	2,103	2,103	2,103	2,103
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
TOTAL	2,103	2,103	2,103	2,103	2,103	2,103

Report on Non-General Fund Information
for Submittal to the 2024 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.

Variations:

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

FY23 Expenditures increased due to key faculty hires, previous start-up obligations, increase in Clinical Trials Office capacity, shift in the use of funds for utility costs due to reductions in other sources of centrally allocated funding, and collective bargaining increase across all employees.

Net transfers reflect debt service transfers out entirely.

FY24 Expenditures expected to increase due to the continuance of key faculty hires and collective bargaining increase across all employees.

Continued use of previous start-up obligations, and shift in the use of funds for facility costs due to continuing reductions in other sources of centrally allocated funding.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	26,000,000	26,000,000					
Beginning Cash Balance	19,048,684	20,690,732	21,178,839	20,247,698	16,459,823	9,829,178	2,239,108
Revenues	12,900,280	12,120,809	10,761,608	10,211,457	9,592,836	9,032,710	8,527,543
Expenditures	3,401,607	5,406,467	4,774,390	7,208,619	9,310,818	9,718,272	10,236,097
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Debt service (2265392)	(7,856,625)	(6,226,235)		(6,917,133)	(6,912,663)	(6,904,508)	(6,902,258)
Repair reserve (2265392)				126,420			
Lost Revenue Replacement							
Net Total Transfers	(7,856,625)	(6,226,235)	(6,918,359)	(6,790,713)	(6,912,663)	(6,904,508)	(6,902,258)
Ending Cash Balance	20,690,732	21,178,839	20,247,698	16,459,823	9,829,178	2,239,108	(6,371,704)
Encumbrances	256,525	226,859	539,435	284,239			
Unencumbered Cash Balance	20,434,207	20,951,980	19,708,263	16,175,584	9,829,178	2,239,108	(6,371,704)

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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.						
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total state population (in thousands)	1,450	1,462	1,473	1,485	1,497	1,497	1,497
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	5,439,301	5,711,266	5,825,491	5,942,001	6,060,841	6,182,057
B. Other Current Expenses	3,871,517	4,007,006	4,410,606	4,570,704	4,737,596	4,911,600
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
TOTAL	9,310,818	9,718,272	10,236,097	10,512,705	10,798,437	11,093,657

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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

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

Intended Purpose:

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

Source of Revenues:

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

Current Program Activities/Allowable Expenses:

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

Variances:

FY2021 Revenue increased due to amount of Hi Energy Rebates received which fluctuates based on projects completed.
 FY2022 Revenue decreased due to amount of Hi Energy Rebates received which fluctuates based on projects completed.
 FY2023 Revenue increased due to amount of Hi Energy Rebates received which fluctuates based on projects completed.
 FY2024 Projected revenue increased due to using a three-year average for the projection.
 FY2022 Expenses rose by \$3.1K due to the LED pole lighting upgrade
 FY2023 Expenses increased due to the purchase of materials for LED pole lighting
 FY2024 Projected expenses decreased due to projecting based on a two-year average.

Cash balance lapse to general fund? (Yes / No): NO

Statutory language: None

Financial Data							
	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (estimated)	FY 2025 (estimated)	FY 2026 (estimated)
Appropriation Ceiling							
Beginning Cash Balance	46,928	70,418	302,095	328,416	376,216	467,216	558,016
Revenues	23,490	231,677	29,447	63,506	101,000	101,000	101,000
Expenditures	0	0	3,125	15,707	10,000	10,200	10,404
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	70,418	302,095	328,416	376,216	467,216	558,016	648,612
Encumbrances							
Unencumbered Cash Balance	70,418	302,095	328,416	376,216	467,216	558,016	648,612

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Savings from RIM Project(kwh)	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. # of buildings on campus	523	523	523	523	523	523	523
2. Total Campus Energy usage (kwh)	107,791,259	107,791,259	107,791,259	107,791,259	107,791,259	107,791,259	107,791,259
3. Campus Square footage	9,435,024	9,435,024	9,435,024	9,435,024	9,435,024	9,435,024	9,435,024
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. # of projects applied for rebates	10.00	10.00	10.00	10.00	10.00	10.00
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	10,000	10,200	10,404	10,612	10,824	11,041
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
TOTAL	10,000	10,200	10,404	10,612	10,824	11,041

Report on Non-General Fund Information
for Submittal to the 2024 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 Hawaii toward energy self-sufficiency.

Source of Revenues:

\$0.07 from each dollar of the barrel tax authorized under Act 73, 2010; Re-established under Act 107, 2014.

Current Program Activities/Allowable Expenses:

Obtaining matching funds from federal and private sources for research, development, and demonstration of renewable energy sources; awarding contracts or grants to develop and deploy technologies that will reduce Hawaii's dependence on imported energy resources and oil; manage the portfolio of projects commissioned under the fund.

Variations:

The variance in expenditures was caused by delays in securing agreements with subcontractors and project partners for planned projects. In part fewer programs than expected were selected for funding. In addition, there have been delays in completing negotiations of agreements selected in FY23. The variance in revenue (Net Total Transfers) in the prior year is due the year-to-year variation in the use of oil within the State of Hawaii. Revenue is currently derived from a 7 cents tax on each barrel of imported oil, a reduction from past years. Future year projections are conservative. The variance between revenue and expenditure is expected to narrow in the future due to additional projects and the reduced revenues (down from 10 cent's on each barrel of imported oil).

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Beginning Cash Balance	8,399,840	9,660,083	11,439,923	12,658,993	14,083,852	13,653,852	13,223,852
Revenues	113,375	60,376	32,878	267,701	270,000	270,000	270,000
Expenditures	1,427,694	461,466	868,019	257,813	2,200,000	2,200,000	2,200,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	2,574,563	2,180,929	2,054,211	1,414,971	1,500,000	1,500,000	1,500,000
Ending Cash Balance	9,660,083	11,439,923	12,658,993	14,083,852	13,653,852	13,223,852	12,793,852
Encumbrances	10,350	0	2,500	2,500	0	0	0
Unencumbered Cash Balance	9,649,733	11,439,923	12,656,493	14,081,352	13,653,852	13,223,852	12,793,852

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total state population (in thousands)	1,450	1,430	1,430	1,430	1,430	1,430	1,430
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
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
TOTAL	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department:	UOH	Contact Name:	Sandy French
Prog ID(s):	UOH-100	Phone:	956-5495
Name of Fund:	UH CIP Project Assessment SF (OPF - Other Special CIP Assessment Special Fund)	Fund type (MOF):	B
Legal Authority:	304A-2172, HRS	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:

Revenues from CIP Assessments are dependent on projects undertaken by the University and projections are based on anticipated CIP projects
 FY21 Revenue decreased due to no CIP assessments because high project costs left no funds available for CIP assessment
 FY22 Revenue increased due to \$76.5 in assessment collected.
 FY23 Revenue decreased with only \$16.3 in assessment collected. Due to high project costs left no funds available for CIP assessment
 FY24 Projected revenue increased due to using average of FY21-FY23.
 FY21 Expenses increased due to additional software purchased.
 FY22 Expenses increased due to \$18K for training costs for Onguard.
 FY23 Expenses decreased due to less training costs.
 FY24 Projected expenses increased due to projection based on average of FY21-FY23.

Cash balance lapse to general fund? (Yes / No): No
 Statutory language: None

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	28,711	82,871	75,735	132,629	140,034	150,184	159,897
Revenues	58,634	465	76,780	18,925	32,000	32,000	32,000
Expenditures	4,473	7,601	19,886	11,520	21,850	22,287	22,732
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	82,871	75,735	132,629	140,034	150,184	159,897	169,165
Encumbrances							
Unencumbered Cash Balance	82,871	75,735	132,629	140,034	150,184	159,897	169,165
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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of RIM / CRDM projects completed or closed	228.00	228.00	228.00	228.00	228.00	228.00
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Campus Gross Square Footage	9,435,024	9,435,024	9,435,024	9,435,024	9,435,024	9,435,024	9,435,024
2. Campus Deferred Maintenance Backlog (\$000)	717,669	717,669	717,669	717,669	717,669	717,669	717,669
3. Campus Current Replacement Value (\$000)	6,057,016	6,057,016	6,057,016	6,057,016	6,057,016	6,057,016	6,057,016
4.							
5.							
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Amount of CIP/RIM Administered (\$ millions)	50.0	30.0	30.0	30.0	30.0	30.0
2. Number of projects being design/planned under the supervision of COPF	92	92	92	92	92	92
3. Number of projects under construction being observed by COPF	132	132	132	132	132	132
4. Amount of design & construction contracts executed (\$ millions)	35.0	30.0	30.0	30.0	30.0	30.0
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	21,850	22,287	22,732	23,187	23,651	24,124
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
TOTAL	21,850	22,287	22,732	23,187	23,651	24,124

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: <u>UOH</u>	Contact Name: <u>Sandy French</u>
Prog ID(s): <u>UOH-100</u>	Phone: <u>956-5495</u>
Name of Fund: <u>Child Care Programs SF</u>	Fund type (MOF) <u>B</u>
Legal Authority: <u>304A-2173, HRS</u>	Appropriation Acct. No. <u>S-306-F</u>

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 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 our 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 - UHMCC returned back to normal operations; increase in revenue due to the higher ratio of faculty/staff children who typically are paying a higher child care fee as a step 4 & 5, in addition to an annual approved 5% rate increase.
Expenditure increased due to reverting from our tuition account a net of \$200,000 payroll & fringe amount back to UHMCC special fund and hiring 3 P/T casual hires as on-call substitute teachers. Increased various expenditures (food cost, supplies, etc.) in correlation with the estimated enrollment increase.

FY 2024 - Expenditures is estimated to increase due to the transfer (approximately \$300,000) payroll & fringe amounts back to UHMCC from our tuition account, calculating the CB rate increase and fringe increase to 64.25%

Cash balance lapse to general fund? (Yes / No) No
Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Beginning Cash Balance	401,829	38,522	42,682	1,237,759	1,864,318	1,889,558	1,915,788
Revenues	944,355	770,042	1,090,686	1,278,382	1,200,000	1,260,000	1,323,000
Expenditures	1,311,049	765,681	529,603	798,293	1,174,760	1,233,770	1,245,840
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	3,357	0	633,994	147,471	0	0	0
Ending Cash Balance	38,522	42,682	1,237,759	1,864,318	1,889,558	1,915,788	1,992,948
Encumbrances	19,169	280,614	324,660	330,203			
Unencumbered Cash Balance	19,353	(237,932)	913,099	1,534,115	1,889,558	1,915,788	1,992,948

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of student parents assisted	65	75	96	96	96	96
2. Number of faculty & staff parents assisted	51	25	32	32	32	32
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators (To be updated by MBO)

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
2. Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Family support workshops & events	12	12	12	12	12	12
2. Number of children enrolled	116	116	132	132	132	132
3.						
4.						
5.						
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8.						
9.						
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	1,021,000	1,076,000	1,080,000	1,180,000	1,185,000	1,190,000
B. Other Current Expenses	153,760	157,770	165,840	173,910	181,980	190,050
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
TOTAL	1,174,760	1,233,770	1,245,840	1,353,910	1,366,980	1,380,050

Report on Non-General Fund Information
for Submittal to the 2024 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.

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Variations:

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).

Increase in revenue from FY 2022 to 2023 due to full attendance at all sports being allowed vs partial or no attendance in FY 2022. Ticket Sales increased from \$2.0M to \$4.2M. Corporate partnerships increased by \$1.8M. Concessions increased by \$0.8M. Game guarantees increased by \$0.7M due to receiving \$1.9M from Michigan football. Reimbursements from UH Foundation increased \$0.6M. Camps and Facility Rentals increased by \$0.5M. Transfers increased due to UH Manoa doing a one time transfer of cash of \$27.8M to Athletics to give our new athletics director a fresh start in June 2023.

Cash balance lapse to general fund? (Yes / No) NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000
Beginning Cash Balance	(27,202,498)	(31,262,561)	(39,363,995)	(27,775,513)	(22,842,543)	(22,772,220)	(25,819,939)
Revenues	19,557,589	6,291,150	14,922,202	21,878,288	24,529,170	23,556,765	23,617,025
Expenditures	23,617,652	17,199,498	21,779,280	22,094,152	24,638,846	26,784,485	27,034,121
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
7199592	Covid loss revenue - 2300526		6,000,000				
7251427	106 EM Transfer of Funds for Athletics - 2301147		1,000,000				
7207163	082-Transfer Funds for Athletics Schol - 2304356		1,000,000				
7207179	039-Transfer Funds for Athletics Schol - 2304356		500,000				
7976771	ARPA V-FUNDS - ATHLETICS		3,240,000				
7416751	Coke Sponsorship - Ching Field - 2289372		187,000				
7849650	Ching Repair & Replacement Reserve - 2289372		59,190				
Close out of historical accounts			6,459,371				
8590217	32-DI AWD 40295 LOST REVENUE (H3-37)			5,144,387			
9163413	JN - Move Pre-FY23 Ath Cash			0			
Other transfers				4,447	180,000	180,000	180,000
Net Total Transfers	0	0	18,445,561	5,148,834	180,000	180,000	180,000
Ending Cash Balance	(31,262,561)	(42,170,909)	(27,775,513)	(22,842,543)	(22,772,220)	(25,819,939)	(29,057,034)
Encumbrances	452,092	415,391	1,433,146	999,995			
Unencumbered Cash Balance	(31,714,653)	(42,586,299)	(29,208,659)	(23,842,538)	(22,772,220)	(25,819,939)	(29,057,034)

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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 2024 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).

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of Student Athletes	450	450	450	450	450	450
2. All-Conference Academic Awards (Big West, Mountain West, MPSF)	128	128	128	128	128	128
3. All-District Academic Awards: 52	52	52	52	52	52	52
4. All-America and Other Organization Academic Awards	6	6	6	6	6	6
Athletic Awards - National Player of the Year: 1 National Assistant Coach of the Year: 1 All-America: 16 All-District/Region: 2 Conference Coach of the Year: 4 Conference Player of the Year: 6 Conference Freshmen of the Year: 4 Other Postseason Awards: 4						
5. All-Conference: 110	148	148	148	148	148	148
6.						
7.						
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10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
3. Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
4.							
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of athletic competitions sponsored on O'ahu/Neighbor Island	222	225	225	225	225	225
2. Number of athletic competitions participated in the mainland	239	235	235	235	235	235
3. Season Ticket Sales (\$)	2,396,493	2,424,023	2,472,503	2,521,953	2,572,392	2,623,840
4. General Ticket Sales (\$)	2,396,493	2,424,023	2,472,503	2,521,953	2,572,392	2,623,840
5. Corporate Sponsorships (\$)	2,600,000	2,700,000	2,800,000	2,900,000	3,000,000	3,100,000
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	15,546,780	16,487,840	16,932,370	17,390,237	17,861,839	18,347,589
B. Other Current Expenses	9,092,067	10,296,645	10,101,750	11,097,739	11,587,212	12,043,827
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
TOTAL	24,638,846	26,784,485	27,034,121	28,487,976	29,449,051	30,391,416

Report on Non-General Fund Information
for Submittal to the 2024 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

Variances:

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

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	87,660	87,660	87,660	(0)	(0)	(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	(0)	(0)	(0)	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	87,660	87,660	(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 2024 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 of providing public service programs as follows:

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.

Cash balance lapse to general fund? (Yes / No): No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	625,000	625,000					
Beginning Cash Balance	1,011,576	1,122,605	1,162,338	1,477,393	1,729,777	1,929,777	2,129,777
Revenues	736,092	666,818	553,724	579,739	600,000	600,000	600,000
Expenditures	625,064	627,085	385,391	327,354	400,000	400,000	400,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,122,605	1,162,338	1,330,671	1,729,777	1,929,777	2,129,777	2,329,777
Encumbrances							
Unencumbered Cash Balance	1,122,605	1,162,338	1,330,671	1,729,777	1,929,777	2,129,777	2,329,777

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 2024 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

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

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total amount of loans awarded	230	230	230	230	230	230
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
2.	Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of Hawai'i resident students enrolled who apply for federal aid	7,000	7,250	7,250	7,250	7,250	7,250
2.							
3.							
4.							
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows:

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses	400,000	400,000	400,000	400,000	400,000	400,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	400,000	400,000	400,000	400,000	400,000	400,000

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:
 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 in FY 2023 increased due to MOU's executed late in the fiscal year. First initial payments were received from the Dept of Public Safety for \$102,000 and Office of Planning & Sustainable Development for \$100,000 in May 2023. Anticipate payroll expenditures in FY 2024 to decrease due to decreased revenues.

Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(269,395)	(343,198)	40,440	(183,206)	(243,280)	(194,280)	(168,280)
Revenues	919,244	1,190,165	1,028,314	1,242,346	1,100,000	1,100,000	1,100,000
Expenditures	993,047	806,526	1,251,960	1,302,421	1,126,000	1,149,000	1,164,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Estimated					75,000	75,000	75,000
Net Total Transfers	0	0	0	0	75,000	75,000	75,000
Ending Cash Balance	(343,198)	40,440	(183,206)	(243,280)	(194,280)	(168,280)	(157,280)
Encumbrances	23,455	220,394	1,483	3,824			
Unencumbered Cash Balance	(366,653)	(179,954)	(184,688)	(247,105)	(194,280)	(168,280)	(157,280)
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 2024 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

of provi **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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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	Directly/15,0	Directly/15,0	Directly/15,0	Directly/15,0	Directly/15,0	Directly/15,0
6.	Revenue generated through commercial enterprise projects	\$1,100,000	\$1,100,000	1,100,000	1,100,000	\$1,100,000	\$1,100,000
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
2.								
3.								
4.								
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7.								
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Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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.							
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7.							
8.							
9.							

**Non-General Fund Program Measures Report
for submittal to the 2024 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

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**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	925,000	945,000	960,000	965,000	970,000	975,000
B. Other Current Expenses	201,000	204,000	204,000	204,000	204,000	204,000
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
TOTAL	1,126,000	1,149,000	1,164,000	1,169,000	1,174,000	1,179,000

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:
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 Kutara's retirement. We started receiving licensing distributions beginning January 2022 for October through December 2021 royalties.

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. Beginning in January 2022, the collegiate licensing program was transferred to Manoa Athletics from the UH System. The annual transfer of licensing royalties to UH Hilo, community colleges, VP for Administration and vintage for scholarships will begin in FY 2023. Also, there will be personnel and other small expenses relating to the licensing program beginning in January 2022.

Variances:

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 2023, revenue increased due to the collegiate licensing program being transferred to Manoa Athletics from the UH System from January 2022. Revenue increased from FY 2022 because we oversaw licensing for the entire year, not just half a year as in FY 2022.

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.

In 2023, 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 for the entire year vs half a year as in FY 2022.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	126,779	270,481	289,379	597,603	798,780	1,006,280	1,213,780
Revenues	143,878	1,585	174,204	534,602	517,500	517,500	517,500
Expenditures	176	104	69,345	153,639	130,000	130,000	130,000
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	0	17,418	203,365		(180,000)	(180,000)	(180,000)
Net Total Transfers	0	17,418	203,365	(179,787)	(180,000)	(180,000)	(180,000)
Ending Cash Balance	270,481	289,379	597,603	798,780	1,006,280	1,213,780	1,421,280
Encumbrances							
Unencumbered Cash Balance	270,481	289,379	597,603	798,780	1,006,280	1,213,780	1,421,280

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 2024 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, online operations and licensing revenue.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Net revenue produced by H Zone operations and shared with the Athletics	137,500	137,500	137,500	137,500	137,500	137,500
2. Net revenue produced by the Licensing program for the University	380,000	380,000	380,000	380,000	380,000	380,000
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Program Size Indicators	FY	FY	FY	FY	FY	FY	
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Total number of tickets sold to Athletics Events (*optimistic)	305,993	321,293	324,506	327,751	331,028	334,338	337,682
2.							
3.							
4.							
5.							
6.							
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Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Number of competitions the H Zone store is able to sell merchandise at. COVID	100	100	100	100	100	100
2.						
3.						
4.						
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10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	130,000	130,000	130,000	130,000	130,000	130,000
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
TOTAL	130,000	130,000	130,000	130,000	130,000	130,000

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: <u>UOH</u>	Contact Name: <u>Sandy French</u>
Program ID(s): <u>UOH-100</u>	Phone Number: <u>956-5495</u>
Name of Fund: <u>UH Commercial Enterprises RF (Auxiliary Services)</u>	Fund Type (MOF): <u>W</u>
Legal Authority: <u>304A-2251, HRS</u>	Appropriation Account Number: <u>S-351-F</u>

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 of providing public service programs as follows:
 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.

Variations:

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.
 Increase in revenues from FY22 to FY23 due to COVID recovery/back to normal; H-Zone SSC store re-opening and addition of Football Sales from TC Ching Field; athletic events full seasons
 Increase in expenditures from FY22 to FY23 due to increase in resale items for H Zone and increased redistribution of payroll bookstore support services OH.

Cash balance lapse to general fund? (Yes / **No**)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Beginning Cash Balance	(606,769)	(993,884)	(1,440,072)	(1,412,670)	(1,242,444)	(1,075,789)	(912,842)
Revenues	862,556	(71,734)	275,230	615,840	615,840	615,840	615,840
Expenditures	1,249,671	168,429	247,828	445,613	449,185	452,892	454,466
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(993,884)	(1,234,046)	(1,412,670)	(1,242,444)	(1,075,789)	(912,842)	(751,468)
Encumbrances	64,357	(9,278)	(9,667)	(9,533)			
Unencumbered Cash Balance	(1,058,241)	(1,224,768)	(1,403,004)	(1,232,911)	(1,075,789)	(912,842)	(751,468)
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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Gross Revenues	\$ 615,840	\$ 615,840	\$ 615,840	\$ 615,840	\$ 615,840	615,840
2.						
3.						
4.						
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of students enrolled (Avg Headcount enrollment calculated using Fall and Spring enrollment)	46,680	46,680	46,680	46,680	46,680	46,680	46,680
2. Number of store locations	3	3	3	3	3	3	3
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of customers serviced (# of transactions)	14,000	14,000	14,000	14,000	14,000	14,000
2.						
3.						
4.						
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	87,768	91,445	92,989	94,564	96,171	97,810
B. Other Current Expenses	361,417	361,447	361,477	361,508	361,539	361,571
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	449,185	452,892	454,466	456,072	457,710	459,381

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:
 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.

Cash balance lapse to general fund? (Yes / No): No
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	106,262	106,825	222,810	202,354	184,654	168,154	151,654
Revenues	1,240	661	568	3,561	3,500	3,500	3,500
Expenditures	677	857	31,963	21,261	20,000	20,000	20,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	0	116,180	11,662				
Net Total Transfers	0	116,180	11,662	0	0	0	0
Ending Cash Balance	106,825	222,810	203,077	184,654	168,154	151,654	135,154
Encumbrances							
Unencumbered Cash Balance	106,825	222,810	203,077	184,654	168,154	151,654	135,154

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 2024 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

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

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
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9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses	20,000	20,000	20,000	20,000	20,000	20,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	20,000	20,000	20,000	20,000	20,000	20,000

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department:	<u>UOH</u>	Contact Name:	<u>Sandy French</u>
Prog ID(s):	<u>UOH-100</u>	Phone:	<u>956-5495</u>
Name of Fund:	<u>UH Commercial Enterprises RF (Division Food Service)</u>	Fund type (MOF):	<u>W</u>
Legal Authority:	<u>304A-2251, HRS</u>	Appropriation Acct. No.:	<u>S-351-F</u>

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 Division of Student Success, is a partnership between Student Housing Services and Student Life and Development and Sodexo through a concessions agreement contract established in 2020. The dining program is a financially self-sustaining operation, meaning the revenue generated from the concessions goes towards the continual improvement of the program.

Source of Revenues:

Concessions contract revenue from the sale of meal plan sales, stored value dining card sales, and all credit and cash sales recorded at the dining locations.

Current Program Activities/Allowable Expenses:

Capital investment funds as agreed upon per the concessions contract #C210021.

Variances:

FY 2021 - First year of the 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 - increase in revenues is due to change to commissions based dining contract fully reflected for June 2022-June 2023 at COVID MOD rate of 10.05%.

Increase in expenditures is due to R&M for Cleveland steam generator & mechanical engineering services for Gateway Cafeteria kitchen exhaust hood replacement.

FY 2024 - increase in revenues reflect dining commissions at 14.05% + additional 10.05% for FY 2023, distributed to CC & Student Housing on a quarterly basis with a one quarter lag. Increase in expenditures is due to completing the remaining food service reserve funded R&M project.

FY 2025 & FY 2026 - decrease in revenues is due to the one quarter lag in distributing dining commissions. No additional R&M projects are expected to be funded from this source, resulting in no expenditures for FY 2025 & FY 2026.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000	8,200,000
Beginning Cash Balance	4,678,430	4,095,032	3,411,119	959,502	1,043,130	931,095	926,715
Revenues	8,723,207	111,083	(2,446,293)	154,634	369,931	(4,380)	(13,582)
Expenditures	9,306,480	1,927,864	5,323	71,006	481,966	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(125)	1,132,868	0	0	0	0	0
Ending Cash Balance	4,095,032	3,411,119	959,502	1,043,130	931,095	926,715	913,133
Encumbrances	356,714	80,872	121,040	50,034			
Unencumbered Cash Balance	3,738,319	3,330,247	838,462	993,096	931,095	926,715	913,133

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of Voluntary Student Housing and Commuter Meal Plans sold for Fall &	100	800	800	800	800	800
2. Percentage increase sales at the program's retail locations.	2%	3%	3%	3%	3%	3%
3. Maintain an overall customer satisfaction rate at 80% or higher.	82%	80%	80%	80%	80%	80%
4. Number of dining locations.	9	10	10	10	10	10
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10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
2. Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
3.							
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7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of programmed marketing events to promote the dining program.	4	5	5	5	5	5
2. New or renovated 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
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	481,966	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
TOTAL	481,966	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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

Contact Name: 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 of providing public service programs as follows:
 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.

Variances:

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 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.

FY 2023 - increase in revenues is due to higher interest rates & cash balances. Increase in negative expenditures is due to increase in deposits payable; although % change is 10.7%, \$ change is small at \$(830).

FY 2024 - increase in expenditures is due to projecting a minimal amount of expenditures without regard to deposits payable balance.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	39,965	48,681	51,598	59,542	69,627	70,127	70,627
Revenues	709	312	178	1,488	1,500	1,500	1,800
Expenditures	(8,006)	(2,606)	(7,766)	(8,596)	1,000	1,000	1,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	48,681	51,598	59,542	69,627	70,127	70,627	71,427
Encumbrances							
Unencumbered Cash Balance	48,681	51,598	59,542	69,627	70,127	70,627	71,427

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of programs that accept and utilize Campus Cash.	8	8	9	10	10	10
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
2.	Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
3.	Number of employees (UH Wide)	9,557	9,557	9,557	9,557	9,557	9,557	9,557
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,000	1,000	1,000	1,000	1,000	1,000
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
TOTAL	1,000	1,000	1,000	1,000	1,000	1,000

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:
 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.

Variances: Increase in expenses in FY24 expected due to the estimated CBA increases of 5%, inflation of operating expenses of 5%, energy cost increase of 5%, and filling of 2 department manager positions and one Administrative Officer

Cash balance lapse to general fund? (Yes / No) No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,709,839	5,709,839	5,709,839	5,709,839	5,709,839	5,709,839	5,709,839
Beginning Cash Balance	1,148,547	1,143,007	1,567,255	1,978,355	1,921,833	1,506,788	954,876
Revenues	4,314,901	4,355,552	4,283,345	3,993,101	4,057,000	4,138,000	4,220,000
Expenditures	4,320,441	3,931,303	3,872,246	4,049,623	4,472,045	4,689,912	4,738,302
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,143,007	1,567,255	1,978,355	1,921,833	1,506,788	954,876	436,574
Encumbrances	733,866	727,232	827,107	837,727	837,727	837,727	837,727
Unencumbered Cash Balance	409,141	840,023	1,151,248	1,084,106	669,061	117,149	(401,153)

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 2024 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 Hawaii Press advances knowledge by publishing and disseminating scholarship of enduring academic merit and cultural value, extending the mission of the University of Hawaii at Mānoa to the diverse communities on our islands and throughout the world.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of print books disseminated	145,500	143,317	141,167	139,049	136,963	134,909
2.	Number of print journals disseminated	6,300	6,250	6,200	6,150	6,100	6,050
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
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total number of active books (works) available	3,713	3,788	3,863	3,938	4,013	4,088	4,163
2.	Total number of active journals (issues) available	1,970	2,021	2,072	2,123	2,174	2,225	2,276
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9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	2,084,188	2,254,616	2,254,616	2,254,616	2,254,616	2,254,616
B. Other Current Expenses	2,387,857	2,435,296	2,483,686	2,533,042	2,583,386	2,634,737
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
TOTAL	4,472,045	4,689,912	4,738,302	4,787,658	4,838,002	4,889,353

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:
 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,

Variations:

FY20 to FY21 Increase in beginning cash balance due to Manoa Conference Center discontinued operations and therefore transferred the remaining balance of revenues held into this new revolving account.

FY20 to FY21 increase in revenues due to (2) conferences being held in the same fiscal year (August 2020, May 2021) instead of one

FY20 to FY21 increase in expenses due to Manoa Conference Center closure, department was responsible for financial management of it's own conferences

FY21 to FY22 decrease in revenues due to a large portion of registration fees were received after FY22.

FY21 to FY22 increase in expenses due to the need of more supplies and materials support for ALI fellows.

FY22 to FY23 increase in revenues due to a large portion of registration fees for FY22 being collected late in FY23.

FY22 to FY23 decrease in expenses due to less supplies and materials needed to support ALI fellows.

FY23 to FY24 increase in expenses due to an increase in supplies & materials for ALI fellows and an increase in training/travel for Assessment faculty support.

Cash balance lapse to general fund? (No)

Statutory language:

Financial Data

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					10,000	10,000	10,000
Beginning Cash Balance	0	3,495	13,445	11,219	20,330	20,230	19,230
Revenues	3,495	11,750	2,700	10,800	9,900	9,000	9,000
Expenditures	0	1,800	4,926	1,689	10,000	10,000	10,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3,495	13,445	11,219	20,330	20,230	19,230	18,230
Encumbrances							
Unencumbered Cash Balance	3,495	13,445	11,219	20,330	20,230	19,230	18,230

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of Assessment Leadership Fellows supported	4	4	4	4	4	4
2. Number of training events attended	6	6	6	6	6	6
3. Number of supplies/technologies related to knowledge/skills used	20	20	20	20	20	20
4.						
5.						
6.						
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9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of faculty directly benefited from the activities	16	17	18	18	18	18	18
2. Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
3. Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Support Assessment Leadership Fellows	4	5	5	5	5	5
2. Attend assessment training events	6	6	6	6	6	6
3.						
4.						
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6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	10,000	10,000	10,000	10,000	10,000	10,000
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
TOTAL	10,000	10,000	10,000	10,000	10,000	10,000

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:

- (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:

Revenue variances for FY23 and FY24 are due to increase level of spending on extramural awards as a result of increase awards received by the campus in recent years. Expenditures also increased on a delayed basis as the funds are awarded to the units. Revenues are expected to level off in FY25 as awards are expected to settle at a level lower than the projected amount in FY24.

Cash balance lapse to general fund? (Yes / No): No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	33,317,341	33,317,341	33,317,341	33,317,341	33,317,341	33,317,341	33,317,341
Beginning Cash Balance	16,758,229	18,535,416	19,705,303	24,630,473	37,259,605	50,659,463	56,288,861
Revenues	33,156,124	30,960,165	28,785,671	34,855,069	41,000,000	37,000,000	37,000,000
Expenditures	29,513,981	27,961,698	21,967,804	20,466,269	25,217,707	26,520,640	27,370,891
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1,864,956)	(1,828,580)	(1,892,698)	(1,759,668)	(2,382,435)	(4,849,962)	(8,650,366)
Ending Cash Balance	18,535,416	19,705,303	24,630,473	37,259,605	50,659,463	56,288,861	57,267,604
Encumbrances	1,785,601	1,367,282	1,460,013	2,003,260			
Unencumbered Cash Balance	16,749,815	18,338,021	23,170,460	35,256,344	50,659,463	56,288,861	57,267,604

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 2024 Legislature
Department of: University of Hawaii**

Name of Fund: Research and Training RF
Apprn. Acct. Number: S-351-F, S-381-F
Fund Type (MOF): W
Legal Authority: 304A-2253, HRS

Statement of Objectives

of prov 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Extramural fund support (\$ millions)	410.85	431.40	452.97	475.61	475.61	475.61
2.	Indirect Cost Recovery (\$ millions)	42.64	43.07	43.50	43.93	44.37	44.37
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4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total State Population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
2.								
3.								
4.								
5.								
6.								
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8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of grants submitted	1,924	1,943	1,963	1,982	2,002	2,022
2.	Number of Extramural grants funded	1,633	1,649	1,666	1,682	1,699	1,716
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7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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, S-381-F

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	12,642,364	13,446,913	13,774,996	13,940,746	14,088,218	14,242,732
B. Other Current Expenses	12,575,343	13,073,727	13,595,895	13,938,799	14,268,693	14,607,950
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	25,217,707	26,520,640	27,370,891	27,879,545	28,356,911	28,850,682

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:
 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 revenue decrease; decreased expenditures due to freezes on hiring, travel, equipment purchases, etc; clinic renovation costs also delayed.
 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 = HEERF reimbursements received for lost revenues.

FY 2023 - Revenues included catch-up interdepartmental billings for prior years so are higher than revenues projected for FY 2024. Interest income of \$208K was also higher than FY 2022 income of \$28K due to catch-up adjustments. Expenses increased over FY 2022 due to filling of vacant positions.
 FY 2024 - FY 2029 health fee revenues are projected at the same enrollment level as FY 2023 with no rate increases assumed for the entire forecast period. Expenditures include estimated clinic renovation payments of \$1M (including \$300K in design costs).
 FY 2025 - Expenditures include clinic renovation payments estimated at \$5.9M.
 FY 2026 - Expenditures will revert to "normal" levels" after clinic renovations have been completed in FY 2025.

Cash balance lapse to general fund? (Yes / No) - NO
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Beginning Cash Balance	8,452,254	8,802,293	9,167,694	10,895,929	12,423,718	12,011,118	6,552,245
Revenues	4,594,325	3,893,697	4,626,697	5,003,530	4,880,000	4,880,000	4,880,000
Expenditures	4,244,285	3,528,295	3,073,014	3,475,741	5,292,600	10,338,873	4,454,500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	174,551	0	0	0	0
Ending Cash Balance	8,802,293	9,167,694	10,895,929	12,423,718	12,011,118	6,552,245	6,977,745
Encumbrances	204,847	116,643	143,518	230,995			
Unencumbered Cash Balance	8,597,446	9,051,052	10,752,411	12,192,723	12,011,118	6,552,245	6,977,745

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 2024 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

of provi 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Maintain student 6-year graduation rates through support of student wellness	60%	60%	60%	60%	60%	60%
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Patient visits	10,180	10,689	10,689	10,689	10,689	10,689	10,689
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Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Quality improvement studies conducted	2	2	2	2	2	2
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	3,705,100	3,839,100	3,843,200	3,847,400	3,851,600	3,855,900
B. Other Current Expenses	1,587,500	6,499,773	611,300	623,600	636,100	648,800
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
TOTAL	5,292,600	10,338,873	4,454,500	4,471,000	4,487,700	4,504,700

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:
 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.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	425,000	425,000	425,000	425,000	425,000	425,000	425,000
Beginning Cash Balance	148,613	88,651	119,348	130,526	114,040	107,262	92,262
Revenues	270,534	265,246	277,104	253,292	265,000	265,000	265,000
Expenditures	330,496	234,549	265,926	269,778	271,778	280,000	290,000
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	88,651	119,348	130,526	114,040	107,262	92,262	67,262
Encumbrances			24,394				
Unencumbered Cash Balance	88,651	119,348	106,132	114,040	107,262	92,262	67,262

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 2024 Legislature
Department of: University of Hawaii**

Name of Fund: Transcript and Diploma RF
Apprn. Acct. Number: S-351-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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of Degrees & Certificates of Achievement Earned (AY)	4,464	4,687	4,922	5,168	5,426	5,697
2. Number of transcripts provided	19,188	20,147	21,155	22,213	23,323	24,489
3. Number of paper diplomas provided (regular and replacement orders)	9,150	9,608	10,088	10,592	11,122	11,678
4. Number of Diplomas provided	4,336	4,553	4,780	5,019	5,270	5,534
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Program Size Indicators	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Resident Undergrad Degrees & Certs of Achievement Earned 18-24	2,339	2,456	2,579	2,708	2,843	2,985	3,134
2. Resident Undergrad Degrees & Certs of Achievement Earned 18+	3,049	3,201	3,362	3,530	3,706	3,891	4,086
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Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of graduation application requests processed	4,928	5,142	5,356	5,570	5,784	6,073
2. Number of transcripts issued	18,158	18,237	18,316	18,395	18,474	19,398
3. Number of diplomas issued	7,288	7,432	7,576	7,720	7,864	8,257
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**Non-General Fund Cost Element Report
for submittal to the 2024 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-351-F

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	270,000	280,000	290,000	300,000	310,000	320,000
B. Other Current Expenses	1,778	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
TOTAL	271,778	280,000	290,000	300,000	310,000	320,000

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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

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

Intended Purpose:

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered of providing public service programs as follows:
 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 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.

FY 2023 - decrease in revenues is due to Stadium stock drawdown of \$150K in FY 2023 vs. \$250K in FY 2022. Decrease in expenditures is due to much less Grants-in-Aid/Scholarships/Fellowships awarded in FY 2023.

FY 2024 - increase in revenues is due to projecting drawdown from Stadium stock fund at \$200K from FY 2024 on. Increase in expenditures primarily due to CB increases for regular employee payroll.

Cash balance lapse to general fund? (Yes / No) - NO
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	436,187	436,187	436,187	436,187	436,187	436,187	436,187
Beginning Cash Balance	162,239	118,090	65,755	124,939	141,351	187,864	225,821
Revenues	299,410	251,019	358,159	262,750	313,185	313,185	313,185
Expenditures	343,560	303,353	297,976	242,337	266,672	275,228	278,777

Transfers

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

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Net Total Transfers	0	0	(1,000)	(4,000)	0	0	0
Ending Cash Balance	118,090	65,755	124,939	141,351	187,864	225,821	260,229
Encumbrances	2,533	1,567	8,052	8,158			
Unencumbered Cash Balance	115,557	64,188	116,887	133,194	187,864	225,821	260,229

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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) Awarded	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
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of UHM Undergraduates Constituents	10,000	10,000	10,000	10,000	10,000	10,000	10,000
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Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of Graduate Test Prep and Research Awards Applications	10	10	20	20	20	20
2.	Number of Scholarships Applications	190	190	170	170	170	170
3.	Number of RIOs Applications	50	75	75	100	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
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	151,830	158,090	159,296	159,919	160,862	161,823
B. Other Current Expenses	114,842	117,138	119,481	121,871	124,308	126,795
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
TOTAL	266,672	275,228	278,777	281,790	285,170	288,618

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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

Contact Name: 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 of providing public service programs as follows:
 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.

Variations:

FY22 expenditure decrease due to low number of stipend and cash award payout.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	220,000	220,000	220,000	220,000	220,000	220,000	220,000
Beginning Cash Balance	105,179	79,016	39,377	62,822	93,019	116,372	137,275
Revenues	114,287	103,307	110,024	111,300	111,055	111,055	111,055
Expenditures	140,450	142,947	86,579	81,103	87,702	90,152	91,468
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	79,016	39,377	62,822	93,019	116,372	137,275	156,862
Encumbrances							
Unencumbered Cash Balance	79,016	39,377	62,822	93,019	116,372	137,275	156,862

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 2024 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

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of students that can participate in the broadcast programs - graduate	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.	26	35	45	50	55	60
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
2.	Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
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Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of identified projects and activities that promote collaboration between student media programs.	4	4	4	4	4	4
2.	The number of programming hours offered	8,736	8,736	8,736	8,736	8,736	8,736
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	68,532	70,599	71,524	72,468	73,430	74,412
B. Other Current Expenses	19,170	19,553	19,944	20,344	20,750	21,165
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
TOTAL	87,702	90,152	91,468	92,812	94,180	95,577

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:
 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.

Variations:

FY 2021, BOP expenses decrease due to Covid (reduction in office supplies needed; decrease in print media expense).
 FY 2023 - increase in expenditures primarily due to higher student payroll and printing cost as the campus fully opened.

Cash balance lapse to general fund? (Yes / No) - NO
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,003,300	1,003,300	1,003,300	1,003,300	1,003,300	1,003,300	1,003,300
Beginning Cash Balance	211,200	260,305	365,919	493,154	580,926	635,297	680,167
Revenues	452,244	452,472	447,940	461,475	456,875	461,875	466,875
Expenditures	403,140	346,858	320,704	373,703	402,504	417,005	420,830
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	260,305	365,919	493,154	580,926	635,297	680,167	726,212
Encumbrances	99,819	101,217	6,646	33,581			
Unencumbered Cash Balance	160,486	264,702	486,508	547,345	635,297	680,167	726,212
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 2024 Legislature
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Board of Publications)
Appm. 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of students participating in the publication and marketing programs.	40	40	40	40	40	40
2. Strengthened community partnerships that support student media as indicated by increased community collaborations and interactions.	70	70	70	70	70	70
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.	6,000	6,500	7,000	7,500	7,500	7,500
4. Increased access of Ka Leo as the main source for student news and information (based on derived analytics on media platforms).	85	90	90	90	90	90
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
2. Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of community collaborations and interactions, including access to media platforms	70	70	70	70	70	70
2. Number of surveys and polls conducted to obtain feedback from students	2	2	2	2	2	2
3.						
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	299,345	311,782	313,503	315,258	317,048	318,874
B. Other Current Expenses	103,159	105,223	107,327	109,473	111,664	113,896
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
TOTAL	402,504	417,005	420,830	424,731	428,712	432,770

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:
 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.

Variations:

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.

FY 2023 - increase in expenditures is primarily due to resumption of the Aloha Bash in FY 2023 (\$200K), as well as higher student payroll & CCB cash awards as the campus fully opened.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,029,000	1,029,000	1,029,000	1,029,000	1,029,000	1,029,000	1,029,000
Beginning Cash Balance	340,984	442,390	642,503	913,386	886,055	828,225	758,528
Revenues	474,341	434,393	511,454	539,273	535,504	535,504	535,504
Expenditures	372,935	234,280	240,570	566,604	593,334	605,201	617,306

Transfers

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

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	442,390	642,503	913,386	886,055	828,225	758,528	676,726
Encumbrances	3,270	2,040	105	1,600			
Unencumbered Cash Balance	439,119	640,463	913,281	884,455	828,225	758,528	676,726

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
2.	Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
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4.								
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Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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.							
6.							
7.							
8.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	116,599	118,931	121,310	123,736	126,211	128,735
B. Other Current Expenses	476,735	486,270	495,996	505,915	531,155	541,788
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
TOTAL	593,334	605,201	617,306	629,651	657,366	670,523

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:
 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:

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
 FY 2023 - increase in revenues due to higher interest income (higher cash balances per Treasury). Increase in expenditures primarily due to large purchases for Food Vault to meet student basic needs.
 FY 2024 - decrease in revenues due to conservatively projected lower interest rates.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	205,450	186,080	181,114	171,364	198,057	212,064	225,134
Revenues	2,413	1,060	490	4,259	800	800	800
Expenditures	21,783	7,086	9,181	44,565	46,793	47,730	48,684
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1)	1,060	0	67,000	60,000	60,000	60,000
Ending Cash Balance	186,080	181,114	172,424	198,057	212,064	225,134	237,250
Encumbrances				5,000			
Unencumbered Cash Balance	186,080	181,114	172,424	193,057	212,064	225,134	237,250
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 2024 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.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
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
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Program Size Indicators	FY	FY	FY	FY	FY	FY	
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
2. Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
3.							
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7.							
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10.							

Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Number of credit courses in leadership and mentoring offered in partnership with academic programs	3	3	3	3	3	3
2. Food and toiletries provided for basic needs challenged UHM students (in pounds)	20,000	20,000	20,000	20,000	20,000	20,000
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	46,793	47,730	48,684	49,657	50,651	51,674
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
TOTAL	46,793	47,730	48,684	49,657	50,651	51,674

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:
 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.

Variations:

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.

Cash balance lapse to general fund? (Yes / No): No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount 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 2024 Legislature

Department:	<u>UOH</u>	Contact Name:	<u>Sandy French</u>
Prog ID(s):	<u>UOH-100</u>	Phone:	<u>956-5495</u>
Name of Fund:	<u>UH Student Activities RF (Graduate Student Organization)</u>	Fund type (MOF)	<u>W</u>
Legal Authority	<u>304A-2257, HRS</u>	Appropriation Acct. No.	<u>S-351-F</u>

Intended Purpose:

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered of providing public service programs as follows:
 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 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 were higher due to timing of cash merit award processed and increase GSO Grants and Award processed.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	179,300	179,300	179,300	179,300	179,300	179,300	179,300
Beginning Cash Balance	121,777	130,852	164,544	186,181	215,586	244,317	271,589
Revenues	97,215	93,897	97,539	98,885	101,685	101,685	101,685
Expenditures	88,140	60,204	75,903	69,479	72,954	74,413	75,902
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	130,852	164,544	186,181	215,586	244,317	271,589	297,372
Encumbrances							
Unencumbered Cash Balance	130,852	164,544	186,181	215,586	244,317	271,589	297,372

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 2024 Legislature
Department of: University of Hawaii**

Name of Fund: UH Student Activities RF (Graduate Student Organization)
 Appr. 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of UHM Student Leadership Opportunities in the GSO	100	100	100	100	100	100
2. Number of graduate students receiving awards to support research and travel	20	20	20	20	20	20
3. Number of graduate students receiving Merit Based Awards	10	10	10	10	10	10
4.						
5.						
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8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of Social and professional development events	4	5	6	7	8	8
2. Number of advisory bodies and campus-wide committees with GSO	8	8	8	8	8	8
3.						
4.						
5.						
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8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	42,022	42,862	43,720	44,594	45,486	46,396
B. Other Current Expenses	30,932	31,551	32,182	32,825	34,374	35,062
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
TOTAL	72,954	74,413	75,902	77,419	79,860	81,458

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:
 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 2020, no revenues due to no interest income due to SAFC disbandment.

Cash balance lapse to general fund? (Yes / No): No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	15	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	(15)	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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
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8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 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 2024 Legislature

Department: UOH
 Prog ID(s): UOH-100
 Name of Fund: UH Student Activities RF (Student Activity & 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 of providing public service programs as follows:
 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 2021 prolonged Covid shutdown reduced RIO activities therefore lower number and \$ amount of RIO awards processed and approved.

FY22 - student fees collected increased as UH reopened for in class for Sp 22

FY 2023 - increase in expenditures are due to more SAPFB cash awards to students, along with other awards to students for reimbursement of expenses incurred for much more student events held due to full opening of the campus.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	408,200	408,200	408,200	408,200	408,200	408,200	408,200
Beginning Cash Balance	228,607	361,397	563,095	817,610	932,202	1,076,925	1,216,111
Revenues	376,834	349,903	413,502	423,625	421,598	421,598	421,598
Expenditures	242,044	148,204	158,987	263,690	276,875	282,412	288,060

Transfers

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

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Net Total Transfers	0	0	0	(45,343)	0	0	0
Ending Cash Balance	361,397	563,095	817,610	932,202	1,076,925	1,216,111	1,349,649
Encumbrances	5,977	121	17,472	5,601			
Unencumbered Cash Balance	355,420	562,974	800,138	926,601	1,076,925	1,216,111	1,349,649

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 2024 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

of provi 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.

Fund Measures of Effectiveness	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of UHM Student Leadership Opportunities on SAPFB	8	8	8	8	8	8
2. Number of RIOs supported by SAPFB	200	250	250	300	300	300
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Program Size Indicators	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
2. Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
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Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of informational sessions for SAPFB funding held per year	5	5	5	5	5	5
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 semester	100	125	125	150	150	150
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	43,300	44,166	45,049	45,950	46,869	47,807
B. Other Current Expenses	233,575	238,246	243,011	247,871	252,829	257,885
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
TOTAL	276,875	282,412	288,060	293,821	299,698	305,692

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:
 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

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Beginning Cash Balance	331,458	258,873	216,962	232,851	315,460	315,460	315,460
Revenues	1,519,435	1,391,650	1,650,689	1,676,809	1,670,000	1,670,000	1,670,000
Expenditures	1,592,020	1,433,560	1,634,800	1,594,200	1,670,000	1,670,000	1,670,000
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	258,873	216,962	232,851	315,460	315,460	315,460	315,460
Encumbrances		5,400					
Unencumbered Cash Balance	258,873	211,562	232,851	315,460	315,460	315,460	315,460
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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of Unique UHM Students Using the UPASS	6,100	6,500	6,500	6,500	6,500	6,500
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
2.	Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
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Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of Students UHM with UPASS Sticker and/or UPASS Card	10,000	15,000	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
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,670,000	1,670,000	1,670,000	1,670,000	1,670,000	1,670,000
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
TOTAL	1,670,000	1,670,000	1,670,000	1,670,000	1,670,000	1,670,000

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department:	<u>UOH</u>	Contact Name:	<u>Sandy French</u>
Prog ID(s):	<u>UOH-100</u>	Phone:	<u>956-5495</u>
Name of Fund:	<u>UH Student Activities RF - National Student Exchange</u>	Fund type (MOF)	<u>W</u>
Legal Authority:	<u>304A-2257, HRS</u>	Appropriation Acct. No.	<u>S-351-F</u>

Intended Purpose:

Per statute, all funds assessed as compulsory student activity fees and collected by the University of Hawaii and revenues received by chartered of providing public service programs as follows:
 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:

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..
 FY23 Increase in expenses due to increase of NSE staff travel to conferences

Cash balance lapse to general fund? (Yes / No) NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	10,527	20,266	26,235	36,863	34,484	32,484	30,984
Revenues	20,453	10,151	20,952	22,458	23,000	24,000	25,000
Expenditures	10,713	4,182	10,324	24,837	25,000	25,500	26,000
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	20,266	26,235	36,863	34,484	32,484	30,984	29,984
Encumbrances							
Unencumbered Cash Balance	20,266	26,235	36,863	34,484	32,484	30,984	29,984

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 2024 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-2257, 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of incoming undergraduate exchange students	215	225	235	245	255	265
2.	Number of outgoing undergraduate exchange students	25	30	35	40	45	50
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
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Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	# of students attending activities	200	210	220	230	240	250
2.	Dollars spent student activities/student life	5,500	6,000	6,500	7,000	7,500	8,000
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**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: University of Hawaii
 Name of Fund: UH Student Activities RF - National Student Exchange
 Legal Authority: 304A-2257, HRS
 Fund Type (MOF): W
 Apprn. Acct. Number: S-351-F

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	25,000	25,500	26,000	26,500	27,000	27,500
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
TOTAL	25,000	25,500	26,000	26,500	27,000	27,500

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:
 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.

Variations:

FY20 to FY21: 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.

FY21 to 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.

FY22 to FY23: Decrease in expenses due to (2) APT positions being moved to Enrollment management (reorg).

FY23 to FY24: Increase in expenses due to hiring of (1) APT band B position, 5% CB increases, increase in student assistants, and travel/training for staff.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Beginning Cash Balance	274,743	134,558	154,356	206,483	412,970	464,558	503,025
Revenues	411,502	468,661	395,134	369,758	370,000	370,000	370,000
Expenditures	551,687	448,863	343,008	163,271	318,412	331,533	331,533
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	134,558	154,356	206,483	412,970	464,558	503,025	541,492
Encumbrances	9,118	11,220	15,549	21,104			
Unencumbered Cash Balance	125,440	143,136	190,934	391,865	464,558	503,025	541,492

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of admitted students	2,625	2,650	2,650	2,650	2,700	2,700
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
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Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of Applications processed	5100	5200	5200	5250	5300	5300
2.	Participation at local graduate fairs	2.00	2.00	2.00	2.00	2.00	2.00
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	318,412	331,533	331,533	331,533	331,533	331,533
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
TOTAL	318,412	331,533	331,533	331,533	331,533	331,533

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:
 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.

Variances:

There was an accounting error in FY21 (\$57,755.25) and was adjusted in FY22. Additionally, consider the timing of when revenue was received.
 We expect to continue greater payroll expenses with acting Director of Enrollment position in FY2024 , until permanent position is filled.

Cash balance lapse to general fund? (Yes / No): No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	72,000	72,000	72,000	72,000	72,000	72,000	72,000
Beginning Cash Balance	(14,020)	1,389	3,771	12,264	19,832	19,832	19,832
Revenues	30,727	9,808	101,767	50,329	52,500	52,500	52,500
Expenditures	15,319	7,426	93,274	42,762	52,500	52,500	52,500
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	1,389	3,771	12,264	19,832	19,832	19,832	19,832
Encumbrances	75	75	75	75			
Unencumbered Cash Balance	1,314	3,696	12,189	19,757	19,832	19,832	19,832

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 2024 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.

Fund Measures of Effectiveness	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of enrolled students	105	110	115	121	127	127
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Program Size Indicators	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
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Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of applications received	782	821	862	905	950	950
2. Number of admitted students	235	246	259	272	285	285
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	52,500	52,500	52,500	55,125	57,880	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
TOTAL	52,500	52,500	52,500	55,125	57,880	57,880

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:

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.

Variations:

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 a 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 a decrease in applications. The decrease in expenditures in FY2023 is due to decrease in actual expenditures being less than planned.

The increase in expenditures in FY2024 is to align revenues collected in previous year that were delayed due to turnover of staffing.

Cash balance lapse to general fund? NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	4,141	2,617	5,161	2,594	16,667	16,667	16,667
Revenues	26,158	29,766	20,333	18,301	20,000	20,000	20,000
Expenditures	27,681	27,223	22,900	4,228	20,000	20,000	20,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,617	5,161	2,594	16,667	16,667	16,667	16,667
Encumbrances	1,441	1,511	1,518	1,076			
Unencumbered Cash Balance	1,176	3,650	1,076	15,591	16,667	16,667	16,667

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of admitted students	180	180	180	180	180	180
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of Applications processed	500	550	500	550	550	550
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	20,000	20,000	20,000	20,000	20,000	20,000
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
TOTAL	20,000	20,000	20,000	20,000	20,000	20,000

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:

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.

Variances:

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

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	68,264	68,264	68,264	68,264	68,264	68,264	68,264
Beginning Cash Balance	16,021	40,156	84,974	96,534	102,177	112,745	121,642
Revenues	55,352	62,474	51,998	45,825	52,357	52,357	52,357
Expenditures	31,217	17,656	40,438	40,181	41,789	43,460	45,198
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	40,156	84,974	96,534	102,177	112,745	121,642	128,801
Encumbrances				280			
Unencumbered Cash Balance	40,156	84,974	96,534	101,897	112,745	121,642	128,801

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of sales transactions.	1,100	1,100	1,100	1,100	1,100	1,100
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	20,895	21,730	22,599	25,000	25,000	25,000
B. Other Current Expenses	20,895	21,730	22,599	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
TOTAL	41,789	43,460	45,198	50,000	50,000	50,000

Report on Non-General Fund Information
for Submittal to the 2024 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.

Variances:

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 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.

FY2024- There are an unusual amount of events due to events delayed by COVID all taking place in Spring/early Summer 2024. There will increase both revenue and expense. Also looking at possible replacement of some lighting inventory this year.

FY2025 - Return to more typical number of events resulting in less revenue and expense

FY2026 - Likely year for delayed renovation of Kennedy Theatre 203. Will cause an increase in expenditures as a result.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	77,428	80,399	19,966	59,718	93,532	133,532	168,532
Revenues	27,507	1,325	22,663	64,911	80,000	65,000	65,000
Expenditures	24,536	61,758	(17,090)	31,098	40,000	30,000	65,000
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	80,399	19,966	59,718	93,532	133,532	168,532	168,532
Encumbrances			13,272	0			
Unencumbered Cash Balance	80,399	19,966	46,446	93,532	133,532	168,532	168,532

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 2024 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.

	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Fund Measures of Effectiveness						
1. Stage Equipment	35,000	35,000	35,000	35,000	35,000	35,000
2. Room Use	30,000	30,000	30,000	30,000	30,000	30,000
3. Shop Material	8,000	8,000	8,000	8,000	8,000	8,000
4. Labor	100,000	80,000	80,000	80,000	80,000	80,000
5. Prop Rental	1,000	1,000	1,000	1,000	1,000	1,000
6. Costume Rental	1,000	1,000	1,000	1,000	1,000	1,000
7.						
8.						
9.						
10.						

	FY	FY	FY	FY	FY	FY
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Program Size Indicators						
1. Gross square footage available for leasing	61,441	61,441	61,441	61,441	61,441	61,441
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Fund Activities Encompassed						
1. Number of Event Agreements	30.00	30.00	30.00	30.00	30.00	30.00
2. Number of Prop/Costume Rentals	10.00	10.00	10.00	10.00	10.00	10.00
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	40,000	30,000	65,000	30,000	30,000	30,000
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
TOTAL	40,000	30,000	65,000	30,000	30,000	30,000

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:

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:

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 increase based on one-time late payment, price escalation, and Disney's extension of facility use.
 Expenditures decreased due to changing the funding source for electricity payments.
 FY24 Revenue estimate decreased on uncertainty of Disney's renewal of show so far in the future.
 Expenditures expected to increase based on expenditure application of component facility use fees from previous periods.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	22,986	27,132	292,583	81,361	523,558	331,558	78,518
Revenues	4,146	277,481	149,847	476,499	60,000	4,000	4,000
Expenditures	0	12,030	361,069	34,302	252,000	257,040	2,081
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	27,132	292,583	81,361	523,558	331,558	78,518	80,437
Encumbrances	0	600	200	471			
Unencumbered Cash Balance	27,132	291,983	81,161	523,087	331,558	78,518	80,437

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Lease revenue generated	5,000	5,000	5,000	5,000	5,000	5,000
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Gross square footage available for leasing	2,500	2,500	2,500	2,500	2,500	2,500	2,500
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of real property lease agreements	10	10	10	10	10	10
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	252,000	257,040	2,081	2,122	2,165	2,208
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
TOTAL	252,000	257,040	2,081	2,122	2,165	2,208

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:

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.

Variations:

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.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	125,000	125,000					
Beginning Cash Balance	124,247	132,151	138,849	172,271	261,751	264,853	259,799
Revenues	7,904	6,698	31,522	31,478	207,000	207,000	207,000
Expenditures	0	0	(1,900)	2,179	203,898	212,054	220,536
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	60,180	0	0	0
Ending Cash Balance	132,151	138,849	172,271	261,751	264,853	259,799	246,263
Encumbrances							
Unencumbered Cash Balance	132,151	138,849	172,271	261,751	264,853	259,799	246,263

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of customers served	10	25	25	25	25	25
2.	Number of non-UH customers served	5	20	20	20	20	20
3.	Lease revenue generated	52,478	207,000	207,000	207,000	207,000	207,000
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of CTAHR available rooms for lease	15	15	15	15	15	15	15
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of CTAHR faculty projects	160	160	160	160	160	160
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	203,898	212,054	220,536	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
TOTAL	203,898	212,054	220,536	25,000	25,000	25,000

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:

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:

FY 2023 revenue decreased due facility use costs being covered by a grant for quarter 4 of FY 2022

FY 2023 and FY2024 expenditure increases is due to purchases for repairs and maintenance that need to be performed to upkeep the observatories

Cash balance lapse to general fund? (Yes / No) NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	33,896	56,629	79,813	103,648	114,124	122,724	130,924
Revenues	24,708	25,098	25,703	20,726	21,000	21,000	21,000
Expenditures	1,975	1,913	1,867	10,250	12,400	12,800	13,200
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	56,629	79,813	103,648	114,124	122,724	130,924	138,724
Encumbrances							
Unencumbered Cash Balance	56,629	79,813	103,648	114,124	122,724	130,924	138,724

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 2024 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.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Lease revenue generated	24,500	24,500	24,500	24,500	24,500	24,500
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators	FY	FY	FY	FY	FY	FY
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1. Gross square footage available for leasing	394	394	394	394	394	394
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Number of real property lease agreements	2	2	2	2	2	2
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	12,400	12,800	13,200	13,600	14,000	14,400
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
TOTAL	12,400	12,800	13,200	13,600	14,000	14,400

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:

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:

- FY22 Revenue increased due to rent revenue transferred to Facilities for NOAA HIG.
- FY23 Revenue increased due to increase in interest, rental, and one time fund transfer from DAGS from old CIP projects
- FY24 Projected revenue decreased due to less rental income, interest income, and no one time fund transfer from DAGS.
- FY21 Expenses increased due to the purchase of a Boom Truck and for the UHWO Relocation of Creative Media project.
- FY22 Expenses decreased due to the one time expenditures noted in FY21 above.
- FY23 Expenses increased due to the purchase of a Forklift and first time payments to OHA.
- FY24 Projected expenses increased due to the purchase of a garbage truck and carts.
- FY26 Projected expenses increased due to a planned purchase of a street cleaner.

Cash balance lapse to general fund? (Yes / No): No

Statutory language: None

Financial Data

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Beginning Cash Balance	827,394	1,155,632	616,243	1,423,230	2,400,886	2,501,248	2,621,782
Revenues	356,514	337,364	626,417	918,055	710,000	729,000	729,000
Expenditures	16,749	675,926	23,224	192,648	471,395	471,645	614,751
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Trf to Chemistry MA2303354	(11,528)						
Trf to AIM Assess SW3333412.		(247,700)			(270,500)	(278,500)	(286,800)
Trf from MA Utilities MA2302445		46,873	203,795	252,248	132,257	141,679	99,887
Net Total Transfers	(11,528)	(200,827)	203,795	252,248	(138,243)	(136,821)	(186,913)
Ending Cash Balance	1,155,632	616,243	1,423,230	2,400,886	2,501,248	2,621,782	2,549,118
Encumbrances	578,439	14,141	96,955	552,897			
Unencumbered Cash Balance	577,192	602,102	1,326,275	1,847,989	2,501,248	2,621,782	2,549,118

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Lease revenue/license generated	\$ 610,000	\$ 629,000	\$ 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.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Gross square footage available for leasing	9,435,024	9,435,024	9,435,024	9,435,024	9,435,024	9,435,024	9,435,024
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of real property lease/antenna license agreements	7	7	7	7	7	7
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	471,395	471,645	614,751	114,983	115,220	115,462
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
TOTAL	471,395	471,645	614,751	114,983	115,220	115,462

Report on Non-General Fund Information
for Submittal to the 2024 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 of providing public service programs as follows:

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 due to rent collection starting in December 2021 and ending in March 2023. The HIMB Director position recruitment is in process. However, at this time we are projecting the hire and possible rental of the Lord Residence to start in FY2025. We will update the projection once the new Director is officially hired. Expenditures vary based on programmatic needs and funding availability.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				jasper			
Beginning Cash Balance	373,892	275,404	284,531	218,684	170,319	107,319	60,819
Revenues	163,361	163,361	33,774	17,033	0	15,000	30,000
Expenditures	261,849	154,234	51,450	65,397	63,000	61,500	60,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
				jasper			
Net Total Transfers	0	0	(48,171)	0	0	0	0
Ending Cash Balance	275,404	284,531	218,684	170,319	107,319	60,819	30,819
Encumbrances	37,936	1,241	0	2,450	0	0	0
Unencumbered Cash Balance	237,468	283,290	218,684	167,869	107,319	60,819	30,819

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 2024 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 costs of operating University facilities.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	63,000	61,500	60,000	10,000	10,000	10,000
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
TOTAL	63,000	61,500	60,000	10,000	10,000	10,000

Report on Non-General Fund Information
for Submittal to the 2024 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. of providing public service programs as follows:

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.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Beginning Cash Balance	26,374	28,203	21,075	21,134	21,557	11,557	(0)
Revenues	1,829	1,387	59	423	0	0	0
Expenditures	0	8,515	0	0	10,000	11,557	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	28,203	21,075	21,134	21,557	11,557	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	28,203	21,075	21,134	21,557	11,557	(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 2024 Legislature
Department of: University of Hawaii**

Name of Fund: Hawaii Educator Loan Program RF
Apprn. Acct. Number: S-351-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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of student enrolled	19,074	19,169	19,265	19,362	19,458	19,556
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of student enrolled in College of Education	1,934	1,975	2,000	2,000	2,000	2,000	2,000
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of students enrolled in College of Education who apply for federal aid	1,375	1,400	1,400	1,400	1,400	1,400
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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-351-F

ding public service programs as follows

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	10,000	11,557	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
TOTAL	10,000	11,557	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 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:

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	1,051,193	1,051,193	1,051,193	1,051,193	1,051,193	1,051,193	1,051,193
Expenditures	1,051,193	1,051,193	1,051,193	1,051,193	1,051,193	1,051,193	1,051,193
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount 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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of students enrolled	19,169	19,265	19,362	19,458	19,556	19,653
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of students enrolled who apply for federal aid	11,850	12,100	12,100	12,100	12,100	12,100	12,100
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
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						
TOTAL	1,051,193	1,051,193	1,051,193	1,051,193	1,051,193	1,051,193

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department:	<u>UOH</u>	Contact Name:	<u>Sandy French</u>
Prog ID(s):	<u>UOH-100</u>	Phone:	<u>956-5495</u>
Name of Fund:	<u>Federal Grants-In-Aid For Natural Resources - Experiment Stations</u>	Fund type (MOF):	<u>N</u>
Legal Authority:	<u>Hatch Act (P.L. 84-352) - Multi State</u>	Appropriation Acct. No.:	<u>S 202 F</u>

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.

Cash balance lapse to general fund? (Yes / No) - NO
Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(350,558)	(381,325)	(514,879)	(584,993)	(354,777)	(353,509)	(352,241)
Revenues	507,511	329,603	776,011	680,973	555,332	555,332	555,332
Expenditures	538,278	463,157	846,125	450,757	554,064	554,064	554,064
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(381,325)	(514,879)	(584,993)	(354,777)	(353,509)	(352,241)	(350,973)
Encumbrances							
Unencumbered Cash Balance	(381,325)	(514,879)	(584,993)	(354,777)	(353,509)	(352,241)	(350,973)

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 2024 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.

Fund Measures of Effectiveness		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	Total number of CTAHR extramural projects	160.00	160.00	160.00	160.00	160.00	160.00
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Program Size Indicators		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.	Total number of CTAHR faculty	128.65	128.65	130.00	130.00	135.00	135.00
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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
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**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: University of Hawaii
 Name of Fund: Federal Grants-In-Aid For Natural Resources - Experiment Stations
 Legal Authority: Hatch Act (P.L. 84-352) - Multi State
 Fund Type (MOF): N
 Apprn. Acct. Number: S 202 F

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	443,251	443,251	443,251	443,251	443,251	443,251
B. Other Current Expenses	110,813	110,813	110,813	110,813	110,813	110,813
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	554,064	554,064	554,064	554,064	554,064	554,064

Report on Non-General Fund Information
for Submittal to the 2024 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.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(1,015,145)	(1,129,591)	(1,058,301)	(1,080,343)	(1,040,306)	(1,218,620)	(1,216,636)
Revenues	1,473,589	312,047	1,276,841	1,565,445	1,178,038	1,178,038	1,178,038
Expenditures	1,588,035	240,757	1,298,884	1,525,407	1,356,352	1,176,054	1,176,054
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(1,129,591)	(1,058,301)	(1,080,343)	(1,040,306)	(1,218,620)	(1,216,636)	(1,214,653)
Encumbrances							
Unencumbered Cash Balance	(1,129,591)	(1,058,301)	(1,080,343)	(1,040,306)	(1,218,620)	(1,216,636)	(1,214,653)

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 2024 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.

Fund Measures of Effectiveness		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	Total number of CTAHR extramural projects	160.00	160.00	160.00	160.00	160.00	160.00
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Program Size Indicators		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.	Total number of CTAHR faculty	128.65	130.00	130.00	135.00	135.00	135.00
2.							
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**Non-General Fund Program Measures Report
for submittal to the 2024 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)

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	1,220,717	1,058,449	1,058,449	1,058,449	1,058,449	1,058,449
B. Other Current Expenses	135,635	117,605	117,605	117,605	117,605	117,605
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,356,352	1,176,054	1,176,054	1,176,054	1,176,054	1,176,054

Report on Non-General Fund Information
for Submittal to the 2024 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.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(39,754)	(36,457)	(23,108)	(75,100)	(29,400)	(100,901)	(100,901)
Revenues	455,699	377,797	232,142	304,585	256,424	256,424	256,424
Expenditures	452,402	364,447	284,135	258,884	327,925	256,424	256,424
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(36,457)	(23,108)	(75,100)	(29,400)	(100,901)	(100,901)	(100,901)
Encumbrances							
Unencumbered Cash Balance	(36,457)	(23,108)	(75,100)	(29,400)	(100,901)	(100,901)	(100,901)

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 2024 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.

Fund Measures of Effectiveness		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	Total number of CTAHR extramural projects	160.00	160.00	160.00	160.00	160.00	160.00
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Program Size Indicators		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.	Total number of CTAHR faculty	128.65	130.00	130.00	135.00	135.00	135.00
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**Non-General Fund Program Measures Report
for submittal to the 2024 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)

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	278,737	217,960	217,960	217,960	217,960	217,960
B. Other Current Expenses	49,188	38,464	38,464	38,464	38,464	38,464
C. Equipment	0					
M. Motor Vehicles	0					
L. Leases	0					
TOTAL	327,925	256,424	256,424	256,424	256,424	256,424

Report on Non-General Fund Information
for Submittal to the 2024 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.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	(683)	(1,563)	(1,563)
Revenues	2,572	2,370	0	6,465	3,856	3,856	3,856
Expenditures	2,572	2,370	0	7,148	4,736	3,856	3,856
Transfers							
List each net 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	(683)	(1,563)	(1,563)	(1,563)
Encumbrances							
Unencumbered Cash Balance	0	0	0	(683)	(1,563)	(1,563)	(1,563)

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total number of CTAHR extramural projects	160.00	160.00	160.00	160.00	160.00	160.00
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total number of CTAHR faculty	128.65	130.00	130.00	135.00	135.00	135.00	135.00
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	4,736	3,856	3,856	3,856	3,856	3,856
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	4,736	3,856	3,856	3,856	3,856	3,856

Report on Non-General Fund Information
for Submittal to the 2024 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.

Variations:

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.

Cash balance lapse to general fund? (Yes / No) - NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(1,143,191)	(856,777)	(817,007)	(534,044)	(770,658)	(773,000)	(773,000)
Revenues	2,077,217	424,962	1,254,179	987,446	1,499,366	1,499,336	1,499,336
Expenditures	1,790,804	385,191	971,216	1,224,060	1,501,708	1,499,336	1,499,336
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(856,777)	(817,007)	(534,044)	(770,658)	(773,000)	(773,000)	(773,000)
Encumbrances							
Unencumbered Cash Balance	(856,777)	(817,007)	(534,044)	(770,658)	(773,000)	(773,000)	(773,000)

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 2024 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.

Fund Measures of Effectiveness		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	Total number of CTAHR extramural projects	160	160	160	160	160	160
2.							
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Program Size Indicators		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.	Total number of CTAHR faculty	128.65	128.65	130.00	130.00	135.00	135.00
2.							
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**Non-General Fund Program Measures Report
for submittal to the 2024 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)

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total number of CTAHR proposals submitted	265	265	265	265	265	265
2.	Total number of CTAHR awards funded	160	160	160	160	160	160
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
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	1,456,657	1,454,356	1,454,356	1,454,356	1,454,356	1,454,356
B. Other Current Expenses	45,051	44,980	44,980	44,980	44,980	44,980
C. Equipment	0					
M. Motor Vehicles	0					
L. Leases	0					
TOTAL	1,501,708	1,499,336	1,499,336	1,499,336	1,499,336	1,499,336

Report on Non-General Fund Information
for Submittal to the 2024 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.

Variations:

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
 Revenues FY 2024: Variance due to prior year malpractice premium contributions not being recorded due to billing lag

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

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Beginning Cash Balance	798,635	576,532	518,311	349,213	252,490	254,490	256,490
Revenues	432,087	462,181	2,759	11,452	110,000	110,000	110,000
Expenditures	654,189	520,402	171,857	108,175	108,000	108,000	108,000
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	576,532	518,311	349,213	252,490	254,490	256,490	258,490
Encumbrances		1,625	11,163	11,163	11,000	11,000	11,000
Unencumbered Cash Balance	576,532	516,686	338,050	241,326	243,490	245,490	247,490

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of malpractice cases	13	13	13	13	13	13
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Faculty, Staff and Students under malpractice insurance policy	820	817	811	810	810	810	810
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Conduct Risk Management quality control courses	5	5	5	5	5	5
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses	108,000	108,000	108,000	108,000	108,000	108,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	108,000	108,000	108,000	108,000	108,000	108,000

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: UOH
 Prog ID(s): UOH-110
 Name of Fund: UH Auxiliary Enterprises SF (JABSOM Hyperbaric 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
 Revenues FY2023: Negative interest accrued due to errant expenditure which made cash balance negative

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	525,000	525,000	525,000	525,000	525,000	525,000	525,000
Beginning Cash Balance	2,570	2,603	2,618	2,626	1,016	1,026	1,036
Revenues	32	15	8	(1,609)	10	10	10
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,603	2,618	2,626	1,016	1,026	1,036	1,046
Encumbrances							
Unencumbered Cash Balance	2,603	2,618	2,626	1,016	1,026	1,036	1,046

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Emergency/Urgent HBO treatments delivered within one hour upon arrival to	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%
2.	HBO Treatments - Elective	1,350	1,350	1,350	1,350	1,350	1,350
3.	HBO treatments - Emergency/Urgent	40	40	40	40	40	40
4.							
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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%
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 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.

Variations:

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

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	293,180	293,180	266,180	0	0	0	0
Revenues	0	0	0				
Expenditures	0	27,000	237,000				
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	(29,180)	0	0	0	0
Ending Cash Balance	293,180	266,180	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	293,180	266,180	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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Expected MD degrees bestowed	77.00	77.00	77.00	77.00	77.00	77.00
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Awarded scholarships (count)	0.00	0.00	0.00	0.00	0.00	0.00
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
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						
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 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 2021: Interest revenue on transferred in funds.

Revenues FY 2022: Interest revenue on transferred in funds.

Revenues FY 2023: Interest revenue on transferred in funds.

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

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(19)	318	(1)	67	(37)	(0)	(0)
Revenues	318	125	67	654	0	0	0
Expenditures	0	7,102	21,801	14,970	15,000	15,000	15,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	19	6,657	21,801	14,213	15,037	15,000	15,000
Ending Cash Balance	318	(1)	67	(37)	(0)	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	318	(1)	67	(37)	(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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Expected MD,MS, PhD and undergrad degrees bestowed	105.00	105.00	105.00	105.00	105.00	105.00
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	MD,MS, PhD and undergrad program enrollment	433.00	433.00	433.00	433.00	433.00	433.00
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	15,000	15,000	15,000	15,000	15,000	15,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	15,000	15,000	15,000	15,000	15,000	15,000

Report on Non-General Fund Information
for Submittal to the 2024 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

Variations:

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.
 Expenditures FY 2024: Will increase to support non-recurring appropriation ceiling increase for FY2024 and FY2025 to support student loan repayment program, scholarships, and formation of an office of rural training.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	245,000	245,000	245,000	245,000	450,000	450,000	245,000
Beginning Cash Balance	735,417	501,179	843,122	640,689	1,011,172	1,173,172	747,172
Revenues	10,743	586,875	4,842	609,387	612,000	24,000	612,000
Expenditures	244,981	244,933	207,274	238,905	450,000	450,000	278,351
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	501,179	843,122	640,689	1,011,172	1,173,172	747,172	1,080,821
Encumbrances	0	0	116,436	13,482	13,000	13,000	13,000
Unencumbered Cash Balance	501,179	843,122	524,253	997,690	1,160,172	734,172	1,067,821

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Expected MD,MS, PhD and undergrad degrees bestowed	105.00	105.00	105.00	105.00	105.00	105.00
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total state population (in thousands)	1,440	1,450	1,460	1,470	1,481	1,491	1,502
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	MD,MS, PhD and undergrad program enrollment	433.00	433.00	433.00	433.00	433.00	433.00
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	121,516	127,592	132,695	138,003	143,523	149,264
B. Other Current Expenses	328,484	322,408	145,656	148,569	151,541	154,571
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	450,000	450,000	278,351	286,572	295,064	303,835

Report on Non-General Fund Information
for Submittal to the 2024 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 2021: Variance due to increase in volume of applicants.
 Revenues FY 2022: Variance due to decrease in volume of applicants.
 Revenues FY 2023: Variance due to decrease in volume of applicants.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	200,000	200,000	200,000	200,000	300,000	300,000	300,000
Beginning Cash Balance	250,669	272,216	440,962	515,154	524,278	523,978	513,408
Revenues	236,197	365,501	281,814	222,228	222,500	222,500	222,500
Expenditures	214,650	196,755	207,622	213,104	222,800	233,070	237,732
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	272,216	440,962	515,154	524,278	523,978	513,408	498,176
Encumbrances	3,623	13,322	16,620	6,948	7,000	7,000	7,000
Unencumbered Cash Balance	268,593	427,639	498,534	517,330	516,978	506,408	491,176

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 2024 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

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Expected MD program degrees bestowed	77.00	77.00	77.00	77.00	77.00	77.00
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total MD program enrollment count	308.00	308.00	308.00	308.00	308.00	308.00	308.00
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total MD program applications processed (count)	2,400.00	2,600.00	2,800.00	2,800.00	2,800.00	2,800.00
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	193,800	203,490	207,560	211,711	215,945	220,264
B. Other Current Expenses	29,000	29,580	30,172	30,775	31,391	32,018
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	222,800	233,070	237,732	242,486	247,336	252,282

Report on Non-General Fund Information
for Submittal to the 2024 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 2021: Increase in parking collections due to reduced demand for parking spaces
 Revenues FY 2023: Increase in parking collections due to increased demand/rates for parking spaces plus increase in facility rent
 Revenues FY 2024: Increase in parking collections due to increased rates for parking spaces plus increase in café revenues

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
 Expenditures FY2024: Decrease due to recharging of payroll to another account

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	400,000	400,000	400,000	400,000	500,000	500,000	500,000
Beginning Cash Balance	54,683	61,238	319,850	498,262	433,299	500,815	567,342
Revenues	345,492	327,005	346,559	461,887	538,449	538,450	538,450
Expenditures	338,918	61,736	146,347	512,637	455,933	456,923	457,919
Transfers							
List each net transfer in/out/ or projection in/out, list each account number							
Net Total Transfers	(19)	(6,657)	(21,801)	(14,213)	(15,000)	(15,000)	(15,000)
Ending Cash Balance	61,238	319,850	498,262	433,299	500,815	567,342	632,873
Encumbrances	102,927	106,287	126,214	120,788	121,000	121,000	121,000
Unencumbered Cash Balance	(41,689)	213,564	372,048	312,512	379,815	446,342	511,873

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Expected facility leased revenues	206,000	206,000	206,000	206,000	206,000	206,000
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Gross square footage available for leasing	7,200	7,200	7,200	7,200	7,200	7,200	7,200
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of real property lease agreements	2	2	2	2	2	2
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	455,933	456,923	457,919	458,925	459,939	460,962
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	455,933	456,923	457,919	458,925	459,939	460,962

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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

Contact Name: Sandy French
 Phone: 956-5495
 Fund type (MOF) B
 Appropriation Acct. No. S-304-F

Intended Purpose:

Per statute, all revenues derived from all fees for admission and all fees for the use of the aquarium facilities and programs collected in conjunction with the operation of the state aquarium shall be deposited in this fund.
 The purpose of this fund is to support the operations of the Waikiki Aquarium by providing a fund to receive revenue and process expenditures that occur in the daily operations.

Source of Revenues:

Revenues are derived from admission fees, education program fees, rental of the facility, and other miscellaneous activities that occur at the Aquarium site.

Current Program Activities/Allowable Expenses:

Expenses are incurred for the general operations of the Aquarium including salaries of non-general funded employees.
 Funds are also used to assist in the maintenance of the Waikiki Aquarium facility as needed.

Variances:

FY 2023 we experienced a return to pre pandemic attendance figures which directly affected our revenue and expenses.
 The Asian market has been slow to return, however, FY 24 we are expecting gains in this segment.
 Staffing was gradually added as funding became available as well deferred maintenance and repairs.
 As a result of our closure we started FY 23 cash balance in arrears and have steadily increased our cash reserves.

Revenue generating sources such as concessions and facility rentals will resume in FY 24

Cash balance lapse to general fund? (No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,117,141	3,117,141	3,117,141	3,117,141	3,117,141	3,117,141	3,117,171
Beginning Cash Balance	244,869	47,176	(642,856)	273,690	720,087	1,422,431	2,124,775
Revenues	2,758,611	275,134	1,644,019	2,253,466	3,000,000	3,000,000	3,000,000
Expenditures	2,956,304	965,165	727,473	1,807,068	2,297,656	2,297,656	2,297,656
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	47,176	(642,856)	273,690	720,087	1,422,431	2,124,775	2,827,119
Encumbrances	44,462	53,455	35,230	70,597	80,000	80,000	80,000
Unencumbered Cash Balance	2,713	(696,311)	238,459	649,490	1,342,431	2,044,775	2,747,119

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 2024 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.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Annual number of Aquarium visitors	280,000	300,000	300,000	310,000	310,000	310,000
2. Number of local school children in education programs	30,000	30,000	30,000	30,000	30,000	30,000
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Program Size Indicators	FY	FY	FY	FY	FY	FY	
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Annual visitors to Oahu	2.0 mil	2.0 mil	5.6 mil				
2. Oahu population	980,000	980,000	980,000	980,000	980,000	980,000	980,000
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Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Renovate aquarium public galleries	280,000	300,000	300,000	300,000	300,000	300,000
2. Increase educational offerings and program diversity - local school children participating	30,000	30,000	30,000	30,000	30,000	30,000
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	1,230,000	1,230,000	1,230,000	1,230,000	1,230,000	1,230,000
B. Other Current Expenses	1,067,656	1,067,656	1,067,656	1,067,656	1,067,656	1,067,656
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	2,297,656	2,297,656	2,297,656	2,297,656	2,297,656	2,297,656

Report on Non-General Fund Information
for Submittal to the 2024 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.

Variances:

The Gift Shop reopened on July 1, 2021 with minimal staff. Since reopening sales have increased proportionately

Overall attendance has recovered to pre pandemic levels which allows for more sales opportunities.

As expected closure resulted in negative cash balances which will change to positive with tourism's return.

Cash balance lapse to general fund? (No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	996,499	996,499	996,499	996,499	996,499	996,499	996,499
Beginning Cash Balance	273,450	(60,376)	(16,919)	675,076	1,903,501	2,467,367	3,031,233
Revenues	133,549	60,734	1,279,929	1,465,403	1,441,200	1,441,200	1,441,200
Expenditures	467,376	17,277	607,700	293,584	877,334	877,334	877,334
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	56,606	0	0	0
Ending Cash Balance	(60,376)	(16,919)	655,309	1,903,501	2,467,367	3,031,233	3,595,099
Encumbrances	(871)	(771)	49,597				
Unencumbered Cash Balance	(59,505)	(16,148)	605,712	1,903,501	2,467,367	3,031,233	3,595,099

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Annual number of Gift Shop visitors	210,000	225,000	225,000	225,000	225,000	225,000
2. Gross Sales	1.4 mil	1.4 mil	1.5 mil	1.5 mil	1.5 mil	1.5 mil
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Annual visitors to Oahu	2.0 mil	2.0 mil	5.6 mil				
2. Oahu population	980,000	980,000	980,000	980,000	980,000	980,000	980,000
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Renovate and expand Gift Shop area	200,000	200,000	200,000	200,000	200,000	200,000
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
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	127,000	127,000	127,000	127,000	127,000	127,000
B. Other Current Expenses	750,334	750,334	750,334	750,334	750,334	750,334
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	877,334	877,334	877,334	877,334	877,334	877,334

Report on Non-General Fund Information
for Submittal to the 2024 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 2023 is due to an overall enrollment decline. Higher declines were in the non-resident population and Doctor of Pharmacy program. Expenditures in FY 2021 decreased due to restrictions placed on spending as well as reduced Utility expenses due to closure of some buildings and offices due to teleworking. In FY 2022, due to reduced general funds, expenditures were transferred to the Tuition and Fees SF resulting in increased expenditures. Expenses decreased in FY 2023 due to the availability of general funds. More personnel and Utility expenses were charged to general funds.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	31,717,740	31,554,650	31,554,650	28,754,650	27,754,650	27,754,650	27,754,650
Beginning Cash Balance	5,906,946	4,586,155	3,531,468	2,941,795	5,899,035	4,500,000	4,500,000
Revenues	33,062,622	29,840,659	29,612,096	26,024,537	24,872,977	24,962,519	25,400,490
Expenditures	23,225,958	13,939,201	16,619,109	13,257,085	24,372,961	26,742,280	23,838,925
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer in for Summer Session	641,015	719,712	606,249	670,705	719,200	755,160	791,891
Transfer out for URUF Debt Service	(490,676)	(488,550)	(488,493)	(488,026)	(488,026)	(488,026)	(488,026)
Transfer out for URUF R&R	(37,705)	(93,308)	(133,024)	(133,024)	(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 Assessmer	(862,754)	(912,157)	(735,566)	(695,504)	(695,504)	(695,504)	(695,504)
Transfer out for Programmatic Supp	(656,239)	(871,547)	(877,020)	(707,975)	(753,118)	(785,558)	(822,286)
Transfer in/out for Act 236	(3,201,096)	(8,760,295)	(7,684,806)	(1,906,389)	6,001,421	9,676,713	6,335,384
Transfer in for HEERF	0	0	2,280,000	0	0	0	0
Net Total Transfers	(11,157,455)	(16,956,145)	(13,582,660)	(9,810,212)	(1,899,051)	1,779,761	(1,561,565)
Ending Cash Balance	4,586,155	3,531,468	2,941,795	5,899,035	4,500,000	4,500,000	4,500,000
Encumbrances	4,605,635	3,528,210	2,974,191	6,154,231	4,500,000	4,500,000	4,500,000
Unencumbered Cash Balance	(19,480)	3,258	(32,396)	(255,196)	(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 2024 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

Fund Measures of Effectiveness	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Degree attainment by Native Hawaiians	258	271	284	299	314	329
2. Number of degrees and certificates of achievement earned	860	903	948	995	1,045	1,098
3. Number of pell grant recipients	1,177	1,177	1,177	1,177	1,177	1,177
4. Extramural fund support (\$ millions)	19.9	20.9	21.9	23.0	24.2	25.4
5. Number of degrees in STEM fields	142	149	157	165	173	182
6. Number of transfers from UH 2 year campuses	207	207	207	207	207	207
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Program Size Indicators	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total State Population (in thousands)	1,454	1,465	1,477	1,489	1,501	1,513	1,525
2. Resident Undergrad Degrees & Certs of Achievement Earned 18-24	241	251	261	271	282	294	305
3. Resident Undergrad Degrees & Certs of Achievement Earned 18+	453	472	490	510	530	552	574
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Undergraduate headcount enrollment	2,749	2,913	3,088	3,274	3,470	3,678
2. Graduate headcount enrollment	396	407	420	432	445	459
3. Number of student semester hours	39,618	39,815	40,037	40,316	39,752	39,752
4. Number of classes	632	632	632	632	632	632
5. Number of applications for admissions	4,466	4,466	4,466	4,466	4,466	4,466
6. Number of financial aid applications processed	8,471	8,471	8,471	8,471	8,471	8,471
7. Number of baccalaureate degrees granted	636	642	648	655	661	668
8. Number of graduate and professional degrees granted	160	162	163	165	167	168
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**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: UOH
 Name of Fund: UH Tuition and Fees SF
 Legal Authority: 304A-2153, HRS
 Fund Type (MOF): B
 Apprn. Account. No.: S-312-F

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	7,669,497	10,194,505	9,854,505	9,071,780	8,015,102	7,116,925
B. Other Current Expenses	16,203,464	16,047,775	13,484,420	12,231,109	11,644,258	11,154,673
C. Equipment	500,000	500,000	500,000	500,000	500,000	500,000
M. Motor Vehicles						
L. Leases						
TOTAL	24,372,961	26,742,280	23,838,925	21,802,889	20,159,361	18,771,598

Report on Non-General Fund Information
for Submittal to the 2024 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.

Variances:

Revenue generated is based on usage and collection of fines which will fluctuate from year to year. Expenditures are based on the need to purchase new and/or replacement books and materials. Large purchases are made periodically when funds are available and new or replacement materials, books and supplies are necessary. 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. The increase of revenue and expenses in FY 2023 reflect a return to pre-pandemic levels for services and operations.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	21,309	21,309	21,309	21,309	21,309	21,309	21,309
Beginning Cash Balance	9,365	11,793	15,009	18,921	17,508	22,367	27,323
Revenues	3,860	3,320	1,622	4,837	4,955	5,054	5,156
Expenditures	1,432	104	220	6,250	96	98	100
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	2,511	0	0	0	0
Ending Cash Balance	11,793	15,009	18,921	17,508	22,367	27,323	32,379
Encumbrances							
Unencumbered Cash Balance	11,793	15,009	18,921	17,508	22,367	27,323	32,379

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of UH affiliated patrons	6,332	6,347	6,363	6,379	6,443	6,495
2.	Number of non-UH affiliated patrons	100	100	100	100	100	100
3.	Undergraduate headcount enrollment	2,749	2,913	3,088	3,274	3,470	3,678
4.	Graduate headcount enrollment	396	407	420	432	445	459
5.							
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total State Population (in thousands)	1,454	1,465	1,477	1,489	1,501	1,513	1,525
2.	Resident Undergrad Degrees & Certs of Achievement Earned 18-24	241	251	261	271	282	294	305
3.	Resident Undergrad Degrees & Certs of Achievement Earned 18+	453	472	490	510	530	552	574
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of (printed) books in circulation	183,915	184,835	185,759	186,688	184,821	182,973
2.	Number of eBooks available	218,096	222,458	226,907	231,445	236,074	240,345
3.	Number of subscriptions/databases available	150	150	150	150	150	150
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**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: UOH
 Name of Fund: Library SF
 Legal Authority: 304A-2155, HRS
 Fund Type (MOF): B
 Appropriation Account Number: S-312-F

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	96	98	100	103	106	109
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
TOTAL	96	98	100	103	106	109

Report on Non-General Fund Information
for Submittal to the 2024 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.

Variations:

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.**

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	485,896	487,247					
Beginning Cash Balance	371,600	251,581	179,461	0	0	0	0
Revenues	41,862	2,324	0				
Expenditures	115,802	74,444	0				
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(46,078)	0	(179,461)	0	0	0	0
Ending Cash Balance	251,581	179,461	0	0	0	0	0
Encumbrances	3,546	2,579					
Unencumbered Cash Balance	248,035	176,882	0	0	0	0	0

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2024 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:

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. 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. Revenues increased in FY 2023 due to more student fees collected as more students returned to in-person classes, commissions from the Sky garden café that resumed operations and increased graphic services.

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	839,212	841,013	1,328,260	1,328,260	2,328,260	2,328,260	2,328,260
Beginning Cash Balance	707,985	649,299	593,190	636,074	783,395	2,051,012	2,222,368
Revenues	619,268	327,242	355,161	602,533	1,623,666	1,775,874	1,840,510
Expenditures	596,865	383,350	610,739	565,212	2,154,617	1,946,603	1,971,944
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(81,089)	0	298,461	110,000	1,798,568	342,085	0
Ending Cash Balance	649,299	593,190	636,074	783,395	2,051,012	2,222,368	2,090,934
Encumbrances	97,939	84,963	97,736	88,117	28,000	28,000	28,000
Unencumbered Cash Balance	551,360	508,227	538,338	695,278	2,023,012	2,194,368	2,062,934

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of degrees and certificates of achievement earned	860	903	948	995	1,045	1,098
2.	Revenue generated from auxiliary services provided (\$ millions)	1.6	1.8	1.8	1.9	1.9	1.9
3.	Number of community partnerships	44	46	48	50	52	54
4.	Number of students served through the medical clinic	1,800	2,000	2,000	2,250	2,250	2,250
5.	Number of Global Education certificates earned	5	7	7	9	10	15
6.	Number of parcels mailed through the campus mailroom	80,141	79,880	80,000	80,000	80,000	80,000
7.	Number of students trained in small boat operations	25	25	25	25	25	25
8.	Number of events hosted at the 'Imiloa Astronomy Center	8	12	16	20	24	28
9.	Number of educational demonstrations at the 'Imiloa Astronomy Center	24	30	36	42	48	54
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total State Population (in thousands)	1,454	1,465	1,477	1,489	1,501	1,513	1,525
2.	Resident Undergrad Degrees & Certs of Achievement Earned 18-24	241	251	261	271	282	294	305
3.	Resident Undergrad Degrees & Certs of Achievement Earned 18+	453	472	490	510	530	552	574
4.	Number of days the 'Imiloa Astronomy Center facilities are utilized	30	60	120	120	120	120	120
5.	Number of schools participating in field trips to the 'Imiloa Astronomy Center	10	15	20	25	30	35	40
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of students participating in community engaged learning	221	232	244	256	268	280
2. Number of students accepted for incoming international student exchange	55	60	60	65	70	70
3. Number of program offerings through student medical services	10	10	12	12	12	12
4. Number of customers served at the 'Imiloa Astronomy Center dining facility	10,000	20,000	30,000	30,000	30,000	30,000
5. Number of graphic service jobs completed	640	670	703	740	740	740
6. Number of motor pool vehicle reservations	175	175	175	175	175	175
7. Boat Usage for educational and research activities	111	111	111	111	111	111
8. Number of programs utilizing the 'Imiloa Astronomy Center facilities	15	30	45	45	45	45
9. Number of field trip attendees at the 'Imiloa Astronomy Center	1,500	2,000	2,500	3,000	3,500	4,000
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	1,384,362	1,248,461	1,229,464	1,075,474	1,076,242	1,077,017
B. Other Current Expenses	770,255	698,142	742,480	725,926	747,983	731,655
C. Equipment						
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	2,154,617	1,946,603	1,971,944	1,801,400	1,824,225	1,808,672

Report on Non-General Fund Information
for Submittal to the 2024 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.

Variations:

The planned decrease in expenditures in FY 2023 allowed for the carryover of funds which are needed to meet our increased scholarship disbursements planned in FY 2024.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	6,754,348	6,754,348	6,754,348	6,754,348	7,554,348	6,754,348	6,754,348
Beginning Cash Balance	657,399	666,593	856,900	857,779	1,930,760	930,760	930,760
Revenues	0	0	0	0	0	0	0
Expenditures	6,540,807	6,359,693	6,549,121	5,477,019	7,550,000	6,550,000	6,550,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer in from Tuition and Fees	6,550,000	6,550,000	6,550,000				
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	666,593	856,900	857,779	1,930,760	930,760	930,760	930,760
Encumbrances							
Unencumbered Cash Balance	666,593	856,900	857,779	1,930,760	930,760	930,760	930,760

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 2024 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

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Degree attainment by Pell eligible students	380	400	400	420	420	420
2.	Number of degree and certificates of achievement earned	860	903	948	995	1,045	1,098
3.	Amount of institutional aid awarded to students (\$ millions)	7.5	6.5	6.5	6.5	6.5	6.5
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total State Population (in thousands)	1,454	1,465	1,477	1,489	1,501	1,513	1,525
2.	Undergraduate headcount enrollment	2,593	2,749	2,913	3,088	3,274	3,470	3,678
3.	Graduate headcount enrollment	384	396	407	420	432	445	459
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of FAFSA submitted	7,900	8,000	8,000	8,100	8,100	8,100
2.	Number of students packaged for financial aid	3,800	3,850	3,900	3,950	4,000	4,000
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	7,550,000	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
TOTAL	7,550,000	6,550,000	6,550,000	6,550,000	6,550,000	6,550,000

Report on Non-General Fund Information
for Submittal to the 2024 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 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 and FY 2023 due to increased occupancy as students returned to in person classes and the residence halls.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	5,781,101	5,786,053	5,870,129	8,070,129	7,270,129	8,070,129	8,070,129
Beginning Cash Balance	6,578,735	5,947,404	5,699,318	7,123,382	8,901,253	8,590,331	8,544,073
Revenues	5,796,061	2,960,689	5,674,041	7,180,041	7,665,823	7,663,923	7,831,788
Expenditures	5,312,272	2,822,710	4,141,137	5,226,242	6,971,739	6,703,905	6,866,747
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer in for R&R	37,705	93,308					
Transfer out for Debt Service	(1,152,824)	(1,138,719)					
Transfer in for Coronavirus Relief		659,347					
Net Total Transfers	(1,115,119)	(386,065)	(108,840)	(175,927)	(1,005,006)	(1,006,276)	(1,006,595)
Ending Cash Balance	5,947,404	5,699,318	7,123,382	8,901,253	8,590,331	8,544,073	8,502,519
Encumbrances	955,993	423,243	371,797	1,397,903	103,000	103,000	103,000
Unencumbered Cash Balance	4,991,411	5,276,075	6,751,584	7,503,350	8,487,331	8,441,073	8,399,519

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 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Occupancy rate (%)	87%	80%	85%	90%	95%	95%
2.	Average percentage of rental increase/decrease	3%	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)	910.0	675.0	700.0	700.0	700.0	700.0
5.	Number of experiential learning activities	122	125	125	130	130	130
6.	Retail food service sales (Fall/Spring) (\$ thousands)	62.0	70.0	90.0	90.0	90.0	90.0
7.	Number of Pharm Sci PhD degrees awarded	2	2	0	0	0	0
8.	Number of PharmD degrees awarded	37	37	27	25	25	25
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10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of student residents	679	772	800	800	825	825	850
2.	Commuter student headcount enrollment	2,298	2,373	2,520	2,708	2,881	3,090	3,287
3.	Total number of employees	861	878	880	880	880	880	880
4.	Head count enrollment in DKICP	146	126	114	102	100	100	100
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Number of housing applications	882	900	900	950	950	1,000
2. Number of housing assignments	703	725	725	750	750	800
3. Number of meal plans purchased	614	650	650	675	675	700
4. Annual meal plan price increase (%)	5%	5%	5%	5%	5%	5%
5. Number of work orders submitted	2,022	2,022	2,022	2,022	2,022	2,022
6. Number of students assigned to a Living, Learning Community (LLC)	36	45	45	45	45	45
7. Total number of food and beverage menu items (variety of food options)	370	370	380	380	400	400
8. Annual food and beverage price increase (%)	2%	0%	2%	0%	3%	0%
9. Number of research grant awarded to DKICP faculty	6	6	6	6	6	6
10. Extramural grants funded to DKICP faculty (\$ thousands)	371	382	394	406	414	414

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	1,263,165	1,381,936	1,405,203	1,448,780	1,472,432	1,513,295
B. Other Current Expenses	5,688,574	5,286,969	5,426,544	5,417,035	5,358,471	5,400,887
C. Equipment	20,000	35,000	35,000	35,000	35,000	35,000
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	6,971,739	6,703,905	6,866,747	6,900,815	6,865,903	6,949,182

Report on Non-General Fund Information
for Submittal to the 2024 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 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. Revenue increased in FY 2022 and FY 2023 as visitor activity to Mauna Kea increased as pandemic restrictions were eased. The lease revenues for FY 2022 also increased per contract terms. The increase in expenditures in FY 2023 was due to adjustments in spending to be in line with available funds.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	756,000	956,000	956,000	1,556,000	1,556,000	1,556,000	1,556,000
Beginning Cash Balance	72,811	186,411	460,864	975,938	1,216,238	1,271,238	1,441,238
Revenues	743,302	689,294	966,847	1,049,087	1,163,000	1,361,000	1,479,800
Expenditures	629,702	414,841	451,773	808,787	1,108,000	1,191,000	1,261,000
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	186,411	460,864	975,938	1,216,238	1,271,238	1,441,238	1,660,038
Encumbrances		10,000					
Unencumbered Cash Balance	186,411	450,864	975,938	1,216,238	1,271,238	1,441,238	1,660,038

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of CMP Outcomes Met	11	11	12	12	12	
2.	Revenue Generated (\$ millions)	1.2	1.4	1.5	1.6	1.8	
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	County of Hawaii Population inclusive of daily visitor counts	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	19	19	19	19	19	19	
3.	Number of acres managed	11,386	11,386	11,386	11,386	11,386	11,386	
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of CMP management actions completed/ongoing	103	103	103	103	103	
2. Number of vehicles entering UH managed Maunakea lands	109,778	111,973	111,973	111,973	111,973	
3. Number of persons entering UH managed Maunakea lands	274,445	279,933	279,933	279,933	279,933	
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	1,108,000	1,191,000	1,261,000	1,335,000	1,414,000	0
C. Equipment						
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	1,108,000	1,191,000	1,261,000	1,335,000	1,414,000	0

Report on Non-General Fund Information
for Submittal to the 2024 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.

Variations:

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 variations.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (estimated)	FY 2025 (estimated)	FY 2026 (estimated)
Appropriation Ceiling	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Beginning Cash Balance	570	570	107	21	21	21	521
Revenues	0	0	0	0	0	5,000	5,000
Expenditures	0	463	86	0	0	4,500	5,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	570	107	21	21	21	521	521
Encumbrances							
Unencumbered Cash Balance	570	107	21	21	21	521	521

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 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of RIM projects completed and or closed.	5	5	5	5	5	6
2. Number of CRDM projects completed and or closed.	5	7	9	6	6	6
3. Amount of reduction in UH Hilo deferred maintenance backlog (\$ millions)	4.90	7.91	9.94	11.76	8.29	15.65
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Program Size Indicators	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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)	53.8	55.4	51.1	45.4	25.0	25.0	25.0
3. Campus Current Replacement Value (\$ millions)	827.8	869.2	912.7	958.3	983.2	983.2	983.2
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of projects being design/planned under the supervision of OFPC.	4	6	7	5	9	6
2. Number of projects under construction being observed by OFPC.	8	10	12	11	15	10
3. Amount of CIP, R&M funded projects administered (\$ millions)	11.3	14.2	16.8	15.0	10.0	15.0
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	4,500	5,000	450	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
TOTAL	0	4,500	5,000	450	0	0

Report on Non-General Fund Information
for Submittal to the 2024 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. FY 2023 revenues increased due to increased ticket sales, concession, and sponsorship. Expenses decreased in FY 2023 due to travel expenses being charged to other funds.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	317,789	317,789	317,789	317,789	317,789	317,789	317,789
Beginning Cash Balance	34,758	138,778	223,139	209,255	321,063	557,591	644,591
Revenues	160,586	82,307	154,244	237,429	270,500	290,000	320,000
Expenditures	65,095	5,570	169,740	129,328	180,500	203,000	269,500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	8,528	7,625	1,613	3,706	146,528	0	0
Ending Cash Balance	138,778	223,139	209,255	321,063	557,591	644,591	695,091
Encumbrances	4,352	0	16,302	7,084	0	0	0
Unencumbered Cash Balance	134,426	223,139	192,953	313,978	557,591	644,591	695,091

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of Student Athletes	232	235	235	235	235	240
2.	Pac West/NCAA Academic Awards	135	140	140	145	145	150
3.	Pac West/NCAA Athletic Awards	75	80	80	85	90	90
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Undergraduate headcount enrollment	2,593	2,749	2,913	3,088	3,274	3,470	3,678
2.	Graduate headcount enrollment	384	396	407	420	432	445	459
3.	Total Hawaii county population	205,544	208,216	210,923	213,032	215,162	217,314	219,704
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Number of Home Games	118	120	123	125	130	130
2. Season Ticket Sales (\$ thousands)	10.0	13.0	16.0	18.0	50.0	53.0
3. General Ticket Sales (\$ thousands)	33.0	40.0	50.0	56.0	60.0	63.0
4. Corporate Sponsorships (\$ thousands)	60.0	75.0	95.0	115.0	120.0	125.0
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	180,500	203,000	269,500	277,500	277,500	277,500
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
TOTAL	180,500	203,000	269,500	277,500	277,500	277,500

Report on Non-General Fund Information
for Submittal to the 2024 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. FY 2023 revenues and expenses increased due to Theatre events returning to normal.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	170,035	170,035	170,035	170,035	170,035	170,035	170,035
Beginning Cash Balance	33,387	26,065	5,032	160,938	291,515	339,191	318,089
Revenues	127,913	62	11,173	121,636	111,600	119,500	124,100
Expenditures	135,235	22,160	7,267	131,059	128,910	140,602	141,602
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	1,064	152,000	140,000	64,986	0	0
Ending Cash Balance	26,065	5,032	160,938	291,515	339,191	318,089	300,587
Encumbrances	676	330	563	34	0	0	0
Unencumbered Cash Balance	25,389	4,702	160,375	291,480	339,191	318,089	300,587

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 2024 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.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Number of university departments/programs supported	10	11	11	11	11	11
2. Number of community groups served	12	15	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)	8.0	10.0	10.0	10.0	10.0	10.0
5. Number of Artists (professional) supported	35	35	37	37	40	40
6. Number of UH Student Artists supported	200	200	200	200	225	225
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Program Size Indicators	FY	FY	FY	FY	FY	FY	
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Undergraduate headcount enrollment	2,593	2,749	2,913	3,088	3,274	3,470	3,678
2. Graduate headcount enrollment	384	396	407	420	432	445	459
3. Number of university students served (18-25 yrs.)	3,000	3,000	3,500	3,500	3,500	3,500	3,500
4. Number of community members served (26-90 yrs.)	8,900	12,000	13,000	14,000	15,000	17,000	17,000
5. Number of children served (5-17 yrs)	6,600	5,000	5,000	6,600	5,000	6,500	6,500
6. East Hawai'i Island Population	45,250	45,450	45,650	45,850	46,050	46,050	46,050
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Number of artist groups presented (Nationally and Internationally renowned)	8	8	9	9	9	9
2. Number of DOE (K-12) events presented	4	4	7	4	5	5
3. Number of Virtual Events produced and presented	2	2	2	2	4	4
4. Number of community events supported	38	38	40	40	40	40
5. Number of university events supported	30	32	32	32	32	32
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	93,910	98,602	98,602	98,602	98,602	100,574
B. Other Current Expenses	35,000	42,000	43,000	45,500	46,500	48,300
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
TOTAL	128,910	140,602	141,602	144,102	145,102	148,874

Report on Non-General Fund Information
for Submittal to the 2024 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.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (estimated)	FY 2025 (estimated)	FY 2026 (estimated)
Appropriation Ceiling					250,000	250,000	250,000
Beginning Cash Balance		0	0	0	0	5,050	1,600
Revenues					5,050	7,550	10,050
Expenditures					0	11,000	10,500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
copy							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	0	0	0	0	5,050	1,600	1,150
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	5,050	1,600	1,150

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 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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	5	7	9	15	15	15
2. Number of incoming freshmen with prior exposure to PISCES outreach programs	6	10	14	16	20	25
3. Number of K-12 students reached through outreach activities	35	40	45	50	60	75
4. Number of UH students participating in PISCES projects	8	10	12	14	14	15
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Undergraduate headcount enrollment	2,593	2,749	2,913	3,088	3,274	3,470	3,678
2. Graduate headcount enrollment	384	396	407	420	432	445	459
3. Revenue Generated (\$ thousands)	0.0	5.0	8.0	10.0	15.0	15.0	20.0
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Number of applications for PISCES internships	12	14	16	18	20	20
2. Number of UHH faculty involved in PISCES projects, grants, and outreach	4	6	8	10	12	12
3. Number of external collaborations pursued	10	10	12	14	16	18
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	2,000	3,000	3,000	3,000	3,000
B. Other Current Expenses	0	9,000	7,500	11,000	12,000	17,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	11,000	10,500	14,000	15,000	20,000

Report on Non-General Fund Information
for Submittal to the 2024 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:

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.

Revenues increased in FY 2023 due to increased activity and expenses increased due to student help salaries no longer charged to extramural Funds.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	28,207	28,207	36,702	36,702	96,702	96,702	96,702
Beginning Cash Balance	26,994	33,762	29,990	29,677	29,214	132,198	127,099
Revenues	19,454	5,052	4,071	5,597	80,709	85,824	90,941
Expenditures	12,686	8,824	4,383	6,061	87,725	90,923	94,125
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	110,000	0	0
Ending Cash Balance	33,762	29,990	29,677	29,214	132,198	127,099	123,915
Encumbrances	7,875						
Unencumbered Cash Balance	25,887	29,990	29,677	29,214	132,198	127,099	123,915

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 2024 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. Additionally, expand educational opportunities on Hawai'i Island by offering educational items for sale that relate to the mission of 'Imiloa honoring Maunakea and Hawaiian culture and language

Fund Measures of Effectiveness		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	Number of tests provided	1,380	1,380	1,380	1,380	1,380	1,380
2.	Number of students served	1,035	1,035	1,035	1,035	1,035	1,035
3.	Number of member families using Imiloa Store as an educational resource	250	300	350	350	350	350
4.	Number of visitors using Imiloa store as an educational resource	2,000	3,000	4,000	4,000	4,000	4,000
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Program Size Indicators		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.	Undergraduate headcount enrollment	2,593	2,749	2,913	3,088	3,274	3,470
2.	Graduate headcount enrollment	384	396	407	420	432	445
3.	Number of faculty (BU 07 & BU 67)	286	296	300	300	300	300
4.	Ratio of visitors that purchase items at the store	25%	25%	30%	35%	40%	45%
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of external standardized tests administered	500	500	500	500	500	500
2. Revenue generated for administering external standardized tests (\$)	15.8	15.8	15.8	15.8	15.8	15.8
3. Number of tests proctored	1,380	1,380	1,380	1,380	1,380	1,380
4. Number of place based Hawaiian vendors used at the 'Imiloa store	5	10	15	15	15	15
5. Number of Hawaiian Language items sold at the 'Imiloa store	10	25	50	50	50	50
6. Overall 'Imiloa store sales (\$ thousands)	30.0	40.0	50.0	60.0	60.0	60.0
7.						
8.						
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	38,132	38,215	38,299	38,385	38,473	38,562
B. Other Current Expenses	49,593	52,708	55,826	58,947	62,071	65,198
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
TOTAL	87,725	90,923	94,125	97,332	100,544	103,760

Report on Non-General Fund Information
for Submittal to the 2024 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 2021 due to the availability of other sources of funding.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	882,588	530,255	995,756	965,733	1,276,863	671,055	572,259
Revenues	2,388,217	2,962,497	3,204,624	3,517,903	2,920,301	2,000,087	2,030,618
Expenditures	2,802,368	2,458,096	3,192,588	3,071,368	4,077,295	2,638,983	2,615,668
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	61,818	(38,900)	(42,059)	(135,405)	551,186	540,100	557,100
Ending Cash Balance	530,255	995,756	965,733	1,276,863	671,055	572,259	544,309
Encumbrances	31,855	4,046	2,590	2,638	0		
Unencumbered Cash Balance	498,399	991,710	963,143	1,274,225	671,055	572,259	544,309

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 2024 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: 305A-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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Extramural fund support (\$ millions)	19.9	20.9	21.9	23.0	24.2	25.4
2.	Indirect Cost Recovery (\$ millions)	2.1	2.2	2.2	2.2	2.2	2.2
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total State Population (in thousands)	1,454	1,465	1,477	1,489	1,501	1,513	1,525
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**Non-General Fund Program Measures Report
for submittal to the 2024 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: 305A-2253, HRS

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of grants submitted	156	159	162	165	165	165
2.	Number of grants funded	101	103	105	107	107	107
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	311,531	459,270	379,386	379,386	379,386	379,386
B. Other Current Expenses	3,765,764	2,179,713	2,236,282	2,219,699	2,277,002	1,745,004
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
TOTAL	4,077,295	2,638,983	2,615,668	2,599,085	2,656,388	2,124,390

Report on Non-General Fund Information
for Submittal to the 2024 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:

The increase in expenditures in 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. FY 2023 expenses increased due to student help expenses reverting back to revolving funds.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	139,337	139,337	139,337	139,337	139,337	139,337	139,337
Beginning Cash Balance	39,835	66,613	86,229	110,248	111,944	120,375	118,305
Revenues	50,891	51,631	45,852	45,699	43,375	44,591	45,858
Expenditures	24,113	32,015	21,833	44,003	34,944	46,661	73,407
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	66,613	86,229	110,248	111,944	120,375	118,305	90,756
Encumbrances	4,373	6,099	9,687	4,625	0	0	
Unencumbered Cash Balance	62,240	80,130	100,561	107,319	120,375	118,305	90,756

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of Degrees & Certificates of Achievement Earned	860	903	948	995	1,045	1,098
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Resident Undergrad Degrees & Certs of Achievement Earned 18-24	241	251	261	271	282	294	305
2.	Resident Undergrad Degrees & Certs of Achievement Earned 18+	453	472	490	510	530	552	574
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of transcripts issued	3,750	3,750	4,000	4,000	4,000	4,000
2.	Number of diplomas issued	1,760	1,800	1,800	1,850	1,850	1,850
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**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: UOH
 Name of Fund: Transcript & Diploma RF
 Legal Authority: 304A-2256, HRS
 Fund Type (MOF): W
 Appropriation Account Number: S-317-F

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	13,014	23,037	47,921	59,903	37,153	40,000
B. Other Current Expenses	21,930	23,624	25,486	27,535	29,788	32,267
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
TOTAL	34,944	46,661	73,407	87,438	66,941	72,267

Report on Non-General Fund Information
for Submittal to the 2024 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 2021 is 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. Revenues increased in FY 2023 due to more fees collected since more students returned to in person classes.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,370,355	2,370,355	2,370,355	2,370,355	2,371,311	2,385,724	2,385,724
Beginning Cash Balance	2,033,701	2,131,579	2,197,279	2,249,005	2,615,927	2,203,782	2,168,805
Revenues	1,450,668	1,018,148	1,090,317	1,277,038	1,296,184	1,655,602	1,676,154
Expenditures	1,352,789	1,064,011	1,238,669	1,348,116	2,057,105	1,690,579	1,739,589
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	111,563	200,078	438,000	348,776	0	0
Ending Cash Balance	2,131,579	2,197,279	2,249,005	2,615,927	2,203,782	2,168,805	2,105,370
Encumbrances	109,711	178,087	192,013	791,541	59,500	60,000	60,000
Unencumbered Cash Balance	2,021,868	2,019,191	2,056,992	1,824,386	2,144,282	2,108,805	2,045,370

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 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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	141	141	141	141	141	141
3.	Number of recreational and fitness activities provided	6,877	6,900	6,900	7,000	7,000	7,000
4.	Number of activities that encourage student input, voice and advocacy of needs	58	58	58	58	58	58
5.	Number of broadcasts on campus radio and other media	217	217	217	217	217	217
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Undergraduate headcount enrollment	2,593	2,749	2,913	3,088	3,274	3,470	3,678
2.	Graduate headcount enrollment	384	396	407	420	432	445	459
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of programs/events held	203	203	203	203	203	203
2.	Number of students attended programs/events	10,150	10,150	10,150	10,150	10,150	10,150
3.	Number of students participating in institutional governance	150	150	150	150	150	150
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	1,075,788	1,130,941	1,162,147	1,194,532	1,180,561	1,183,929
B. Other Current Expenses	971,317	549,638	567,442	503,154	539,855	527,856
C. Equipment	10,000	10,000	10,000	10,000	10,000	10,000
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	2,057,105	1,690,579	1,739,589	1,707,686	1,730,416	1,721,785

Report on Non-General Fund Information
for Submittal to the 2024 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.

Variations:

The fluctuation of revenue and expense is a result of the demand for publications. 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. Publication sales increased in FY 2023. Expenses also increased due to printing expenses, consulting services and license fees.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	152,135	152,135	238,019	238,019	238,019	238,019	238,019
Beginning Cash Balance	197,749	238,439	289,805	284,428	155,322	89,107	67,816
Revenues	104,605	124,105	124,968	150,857	131,500	136,300	136,000
Expenditures	63,915	72,739	130,345	279,964	197,715	157,591	152,836
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	238,439	289,805	284,428	155,322	89,107	67,816	50,980
Encumbrances	38,145	38,594	50,110	12,404	0		
Unencumbered Cash Balance	200,294	251,211	234,319	142,918	89,107	67,816	50,980

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 2024 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: 304A-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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of degree attainment by Ka Haka 'Ula o Ke'elikōlani students	63	60	60	60	65	65
2.	Number of high school Hawaiian Immersion graduates	80	80	91	98	105	110
3.	Revenue from sales of Hawaiian language materials and resources (\$ thousands)	120.0	125.0	125.0	130.0	130.0	135.0
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of P-12 Hawaiian Immersion students	3,859	3,962	4,082	4,205	4,332	4,462	4,587
2.	Number of K-12 DOE Public and Charter schools	295	295	298	300	300	300	300
3.	Number of students seeking a degree from Ka Haka 'Ula o Ke'elikōlani	206	206	210	215	220	225	230
4.	Total State Population (in thousands)	1,454	1,465	1,477	1,489	1,501	1,513	1,525
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**Non-General Fund Program Measures Report
for submittal to the 2024 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: 304A-2270, HRS

Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of materials distributed to Hawaiian immersion schools	11,024	11,500	11,500	11,750	11,750	12,000
2. Number of materials distributed to public sector	6,823	7,000	7,500	8,000	8,500	9,000
3. Number of hits on the Ulukou Hawaiian electronic library (millions)	18.00	18.50	19.00	19.50	20.00	20.50
4. Headcount enrollment in Ka Haka 'Ula o Ke'elikōiani	1,311	1,320	1,320	1,320	1,320	1,320
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	100,715	105,351	100,351	100,351	100,351	100,351
B. Other Current Expenses	97,000	52,240	52,485	42,735	32,989	33,249
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
TOTAL	197,715	157,591	152,836	143,086	133,340	133,600

Report on Non-General Fund Information
for Submittal to the 2024 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:

Revenues for fees and expenses for organizing the Hawaii International Conference on English Language and Literature Studies (HICELLS) occurred in FY 2023.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling					25,000	25,000	25,000
Beginning Cash Balance	3	3	3	3	4,108	4,108	5,608
Revenues				16,173	0	25,000	0
Expenditures				12,068	0	23,500	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3	3	3	4,108	4,108	5,608	5,608
Encumbrances							
Unencumbered Cash Balance	3	3	3	4,108	4,108	5,608	5,608

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 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Revenue generated (\$ thousands)	0.0	25.0	0.0	30.0	0.0	35.0
2.	Number events hosted	0	1	0	1	0	1
3.	Number of community groups benefiting from services	0	2	0	2	0	2
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Average participation per event	100	0	100	0	100	0	100
2.	Average number of days per event	2	0	2	0	2	0	2
3.	Number of annually (or regularly) hosted events	1	0	1	0	1	0	1
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Number of Hawaii Island community member participants	0	5	0	5	0	5
2. Number of UH Hilo community member participants	0	50	0	50	0	50
5. Ratio of UH Hilo and Non-UH Hilo events hosted (%)	0%	100%	0%	100%	0%	100%
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	23,500	0	29,500	0	35,500
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
TOTAL	0	23,500	0	29,500	0	35,500

Report on Non-General Fund Information
for Submittal to the 2024 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 decreased in FY 2020 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. The increase in FY 2023 is due to increased interest income.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	81,046	81,046	81,046	81,046	81,046	81,046	81,046
Beginning Cash Balance	112,607	83,968	61,617	71,801	83,363	93,613	111,863
Revenues	11,200	10,437	10,184	11,562	10,250	18,250	18,250
Expenditures	39,838	32,788	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	83,968	61,617	71,801	83,363	93,613	111,863	130,113
Encumbrances	31,421	0	0	0	0		
Unencumbered Cash Balance	52,548	61,617	71,801	83,363	93,613	111,863	130,113

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Gross square footage available for leasing	52,908	52,908	52,908	52,908	52,908	52,908	52,908
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

<u>Fund Activities Encompassed</u>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of real property lease agreements	1	1	1	1	1	1
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
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
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 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 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. The increase of revenue in FY 2023 was due to increased interest income and fines. Increased expenses in FY 2023 were due to increased student help salaries and the purchase of more equipment for parking lot improvements.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	510,839	512,823	426,939	426,939	366,939	366,939	366,939
Beginning Cash Balance	295,554	344,297	307,401	208,418	83,344	77,969	39,111
Revenues	216,494	(11,939)	5,122	6,744	7,625	9,206	10,339
Expenditures	167,750	63,163	108,213	131,818	13,000	48,064	41,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	38,205	4,109	0	0	0	0
Ending Cash Balance	344,297	307,401	208,418	83,344	77,969	39,111	8,451
Encumbrances	18,653	0	99,686	0	0	0	0
Unencumbered Cash Balance	325,645	307,401	108,733	83,344	77,969	39,111	8,451

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of citations issued	300	300	300	300	300	300
2.	Number of parking stalls available	2,193	2,193	2,193	2,193	2,193	2,193
3.	Number of permits issued	750	800	900	1,000	1,000	1,000
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total number of employees	861	878	880	880	880	880	880
2.	Undergraduate headcount enrollment	2,593	2,749	2,913	3,088	3,274	3,470	3,678
3.	Graduate headcount enrollment	384	396	407	420	432	445	459
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of new signs added to designated parking zones	10	10	10	10	15	15
2. Number of parking lot and roadway improvement projects (painting of curbs, stall lines, road markings)	3	3	3	3	3	3
3. Number of EV Charging stations added	4	0	4	0	2	2
4. Number of parking lot light fixtures and controls Installed and repaired	25	25	25	25	25	25
5. Number of parking lot maintenance projects	3	3	1	1	3	3
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**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: UOH
 Name of Fund: UH Parking RE
 Legal Authority: 304A-2275, HRS
 Fund Type (MOF): W
 Appropriation Account Number: S-317-F

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	12,000					
B. Other Current Expenses	1,000	48,064	41,000	5,125	5,253	5,384
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
TOTAL	13,000	48,064	41,000	5,125	5,253	5,384

Report on Non-General Fund Information
for Submittal to the 2024 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.

Variiances:

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.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	443,962	443,962	443,962	443,962	443,962	443,962	443,962
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	225,103	261,512	222,606	304,638	304,638	304,638	304,638
Expenditures	225,103	261,512	222,606	304,638	304,638	304,638	304,638
Transfers							
List each net 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							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of degree and certificates of achievement earned	860	903	948	995	1,045	1,098
2.	Number of students awarded Work-study as a % of eligible students (%)	8.2%	7.9%	8.0%	8.0%	8.0%	8.0%
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Undergraduate headcount enrollment	2,593	2,749	2,913	3,088	3,274	3,470	3,678
2.	Graduate headcount enrollment	384	396	407	420	432	445	459
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**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of students participating in Work-study Program	115	115	120	120	120	120
2.	Amount of Work-study funds paid to students (\$ thousands)	292.0	292.0	325.0	325.0	325.0	350.0
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**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: UOH
 Name of Fund: College Work Study Program
 Legal Authority: Federal Fund
 Fund Type (MOF): N
 Appropriation Account Number: S-266-F

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	279,607	279,607	279,607	279,607	279,607	279,607
B. Other Current Expenses	25,031	25,031	25,031	25,031	25,031	25,031
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	304,638	304,638	304,638	304,638	304,638	304,638

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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

Contact Name: David McDonald
 Phone: 689-2513
 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 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 & FY23, receipt of federal relief funds due to the pandemic led to a decrease in Tuition and Fees expenditures.

Cash balance lapse to general fund? No

Statutory language:

Financial Data								
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	17,706,209	17,952,581	17,399,009	17,389,009	17,389,009	17,389,009	17,389,009	17,389,009
Beginning Cash Balance	451,814	600,503	493,605	385,843	255,499	0	3,477	3,477
Revenues	17,726,565	17,824,212	17,578,955	16,316,767	16,847,698	17,285,738	17,735,167	17,735,167
Expenditures	10,385,419	6,329,957	7,136,740	6,497,800	12,181,918	12,635,339	12,635,339	12,635,339
Transfers								
List each net transfer in/out/ or projection in/out; list each account number								
Debt Service trans-out	(4,138,674)	(3,701,740)	(3,543,711)	(3,774,529)	(3,774,138)	(3,771,589)	(3,770,443)	(3,770,443)
Scholarship trans-out	(2,264,544)	(1,793,755)	(2,100,449)	(2,656,041)	(2,226,153)	(2,270,676)	(2,316,090)	(2,316,090)
EB-5 & Other System Assess.	(115,261)	(119,309)	(124,772)	(1,134,393)	(155,838)	(155,838)	(155,838)	(155,838)
Act 236	(673,979)	(4,986,350)	(4,398,312)	(799,359)	88,755	1,551,181	1,149,854	1,149,854
Repair & Repl. Reserve	0	(1,000,000)	(1,462,732)	(1,962,732)	(10,000)	0	0	0
Revenue Replacement			1,080,000	377,743	1,156,095			
Net Total Transfers	(7,192,458)	(11,601,153)	(10,549,976)	(9,949,311)	(4,921,279)	(4,646,922)	(5,092,517)	(5,092,517)
Ending Cash Balance	600,503	493,605	385,843	255,499	0	3,477	10,788	10,788
Encumbrances	469,294	447,827	371,636	241,298				
Unencumbered Cash Balance	131,209	45,778	14,207	14,201	0	3,477	10,788	10,788

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 2024 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 Hawaii 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.

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Degree attainment of Native Hawaiians (FY Headcount)	215	227	241	256	256	256
2. Number of degrees & certificates of achievement earned (FY)	895	949	1,006	1,066	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)	\$4.8	\$4.8	\$4.8	\$4.8	\$4.8	\$4.8
5. Number of transfers from UH 2-year campuses	810	851	893	938	938	938
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Program Size Indicators	FY	FY	FY	FY	FY	FY	
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Total state population (in thousands)	1,450	1,462	1,473	1,485	1,497	1,497	1,497
2. Resident undergrad degrees & certs of achievement earned 18-24	365	382	399	417	435	435	435
3. Resident undergrad degrees & certs of achievement earned 18+	713	742	771	802	834	834	834
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Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Undergraduate headcount enrollment (Fall Semester)	3,286	3,318	3,357	3,357	3,357	3,357
2. Number of student semester hours (Fall Semester)	33,609	33,957	34,389	34,389	34,389	34,389
3. Number of classes (Fall Semester)	543	549	554	560	560	560
4. Number of applications for admissions (Fall Semester)	2,639	2,718	2,800	2,884	2,884	2,884
5. Number of financial aid applications processed (Aid Year)	6,405	6,597	6,795	6,999	6,999	6,999
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	6,992,770	7,342,408	7,342,408	7,342,408	7,342,408	7,342,408
B. Other Current Expenses	5,189,148	5,292,931	5,292,931	5,292,931	5,292,931	5,292,931
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
TOTAL	12,181,918	12,635,339	12,635,339	12,635,339	12,635,339	12,635,339

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: Library SF
 Legal Authority: 304A-2155, HRS

Contact Name: David McDonald
 Phone: 689-2513
 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:

Expenditures in 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.

FY23 revenues and expenditures decrease to more normal levels as FY22 saw some one-time revenues and expenditures.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Beginning Cash Balance	11,390	10,958	9,171	7,992	6,937	23,089	21,489
Revenues	10,441	1,096	4,136	2,848	2,000	2,000	2,000
Expenditures	9,297	2,713	7,182	3,486	3,300	3,300	3,300
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Institutional Assessment	(1,576)	(170)	(329)	(416)	(300)	(300)	(300)
Revenue Replacement			2,196		17,752		
Net Total Transfers	(1,576)	(170)	1,867	(416)	17,452	(300)	(300)
Ending Cash Balance	10,958	9,171	7,992	6,937	23,089	21,489	19,889
Encumbrances	2,435	1,845	1,444	2,732			
Unencumbered Cash Balance	8,523	7,326	6,548	4,205	23,089	21,489	19,889

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 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of patrons	55,000	55,000	57,000	57,000	57,000	57,000
2.	Undergraduate headcount enrollment (Fall Semester)	3,286	3,318	3,357	3,357	3,357	3,357
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Undergraduate headcount enrollment (Fall Semester)	3,254	3,286	3,318	3,357	3,357	3,357	3,357
2.	Total state population (in thousands)	1,450	1,462	1,473	1,485	1,497	1,497	1,497
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Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of (printed) books to be purchased 1/	40	45	50	55	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
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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 2024 Legislature**

Department: UOH-700
 Name of Fund: Library SF
 Legal Authority: 304A-2155, HRS
 Fund Type (MOF): B
 Apprn. Account. No.: S-335-F

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	3,300	3,300	3,300	3,300	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
TOTAL	3,300	3,300	3,300	3,300	3,300	3,300

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Community Services SF
 Legal Authority: 304A-2156, HRS

Contact Name: David McDonald
 Phone: 689-2513
 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.**

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	150,000	80,000					
Beginning Cash Balance	75,004	90,328	76,613	0	0	0	0
Revenues	124,516	7,769	7,734				
Expenditures	87,729	20,334					
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Institutional Assessment	(21,462)	(1,150)					
Transfer funds to 304A-2157			(84,347)				
Net Total Transfers	(21,462)	(1,150)	(84,347)	0	0	0	0
Ending Cash Balance	90,328	76,613	0	0	0	0	0
Encumbrances	338	0					
Unencumbered Cash Balance	89,990	76,613	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 2024 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Auxiliary Enterprises SF
 Legal Authority: 304A-2157, HRS

Contact Name: David McDonald
 Phone: 689-2513
 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:

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 & FY23 Revenues and Expenditures increased in International Programs as we move towards more normal operations.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	25,000	5,000	50,000	61,000	61,000	61,000	61,000
Beginning Cash Balance	100,962	138,930	143,493	284,869	316,871	357,061	362,787
Revenues	14,930	3,244	108,278	137,988	127,550	157,550	187,550
Expenditures	0	0	51,579	106,402	121,060	151,324	181,589
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Institutional Assessment/Other	23,038	1,320	(231)	(416)	(500)	(500)	(500)
Transfer funds from 304A-2156			83,702				
Revenue Replacement/Other			1,205		34,200		
Net Total Transfers	23,038	1,320	84,676	416	33,700	(500)	(500)
Ending Cash Balance	138,930	143,493	284,869	316,871	357,061	362,787	368,248
Encumbrances							
Unencumbered Cash Balance	138,930	143,493	284,869	316,871	357,061	362,787	368,248

Additional Information:

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

% Difference From Prior FY						
Revenue			-78.3%	3238.3%	27.4%	-7.6%
Expenditures			#DIV/0!	#DIV/0!	106.3%	13.8%

**Non-General Fund Program Measures Report
for submittal to the 2024 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.

Fund Measures of Effectiveness	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of degrees & certificates of achievement earned (FY)	895	949	1,006	1,066	1,066	1,066
2. Revenue generated from auxiliary services provided	\$120,000	\$150,000	\$180,000	\$210,000	\$240,000	\$270,000
3. Number of international schools/institutions involved	8	10	12	14	16	18
4. Number of international students (short-term programs)	200	250	300	350	400	450
5.						
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Program Size Indicators	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total state population (in thousands)	1,450	1,462	1,473	1,485	1,497	1,497	1,497
2. Undergraduate headcount enrollment (Fall Semester)	3,254	3,286	3,318	3,357	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	365	382	399	417	435	435	435
5. Resident undergrad degrees & certs of achievement earned 18+	713	742	771	802	834	834	834
6.							
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Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. # International students served	200	250	300	350	400	450
2. # Vending machines on campus	20	20	20	23	23	23
3. # Community service/non-credit programs	8	10	12	14	16	18
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1/ Includes permanent and budgeted temporary positions

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	88,930	111,162	133,394	155,627	177,859	200,091
B. Other Current Expenses	32,130	40,162	48,195	56,227	64,260	72,292
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
TOTAL	121,060	151,324	181,589	211,854	242,119	272,383

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Scholarship & Assistance SF
 Legal Authority: 304A-2159, HRS

Contact Name: David McDonald
 Phone: 689-2513
 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:

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.

FY23 scholarship awards increased to allow for additional scholarships on a one time basis.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,200,000	2,000,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Beginning Cash Balance	0	0	(100)	0	0	0	0
Revenues	0	0	0	0	0	0	0
Expenditures	2,264,544	1,793,855	2,100,349	2,656,041	2,226,153	2,270,676	2,316,090
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Scholarship trans-in from TFSF	2,264,544	1,793,755	2,100,449	2,656,041	2,226,153	2,270,676	2,316,090
Net Total Transfers	2,264,544	1,793,755	2,100,449	2,656,041	2,226,153	2,270,676	2,316,090
Ending Cash Balance	0	(100)	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	(100)	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							

% Difference From Prior FY				
Revenue	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Expenditures	-20.8%	17.1%	26.5%	-16.2%

**Non-General Fund Program Measures Report
for submittal to the 2024 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).

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Degree attainment by Pell eligible students	367	370	371	371	371	371
2.	Number of degrees & certificates of achievement earned (FY)	844	895	949	1,006	1,066	1,066
3.	Amount of institutional aid awarded to students	\$2,330,000	\$2,330,000	\$2,330,000	\$2,330,000	\$2,330,000	\$2,330,000
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10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total state population (in thousands)	1,450	1,462	1,473	1,485	1,497	1,497	1,497
2.	Undergraduate headcount enrollment (Fall Semester)	3,254	3,286	3,318	3,357	3,357	3,357	3,357
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Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of FAFSA submitted	8,901	8,990	9,080	9,170	9,261	9,261
2.	Number of students packaged for financial aid	2,299	2,325	2,348	2,371	2,394	2,394
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	2,226,153	2,270,676	2,316,090	2,316,090	2,316,090	2,316,090
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
TOTAL	2,226,153	2,270,676	2,316,090	2,316,090	2,316,090	2,316,090

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH West Oahu SF
 Legal Authority: 304A-2166, HRS

Contact Name: David McDonald
 Phone: 689-2513
 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.

Variations:

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.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,000	1,000	1,000	0	0	0	0
Beginning Cash Balance	86,845	93	0	0	0	0	0
Revenues	93	(93)	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Debt Services							
EB-5 Interest							
Emergency Siren							
R&R Reserve	(86,845)						
Net Total Transfers	(86,845)	0	0	0	0	0	0
Ending Cash Balance	93	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	93	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 2024 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 ***

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.							
2.							
3.							
4.							
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
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
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 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: David McDonald
 Phone: 689-2513
 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.

Variances:

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

In FY21, FY22, & FY23 funds in the R&R reserve were used for campus repairs, replacement, and maintenance projects.

In FY23 revenues increased as a result of additional interest income.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	20,000	100,000	500,000	500,000	500,000	500,000	500,000
Beginning Cash Balance	1,507,295	1,612,574	2,793,919	3,871,252	5,566,995	5,613,335	5,650,602
Revenues	21,711	10,790	8,057	80,730	111,340	112,267	113,012
Expenditures	3,277	29,446	168,186	347,718	75,000	75,000	75,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Rating Agent and Other Fees							
Debt Services/BABS		200,001	(225,271)				
R&R Reserve	86,846	1,000,000	1,462,732	1,962,732	10,000	0	0
Net Total Transfers	86,846	1,200,001	1,237,461	1,962,732	10,000	0	0
Ending Cash Balance	1,612,574	2,793,919	3,871,252	5,566,995	5,613,335	5,650,602	5,688,614
Encumbrances		8,222	470,510	80,745			
Unencumbered Cash Balance	1,612,574	2,785,697	3,400,742	5,486,250	5,613,335	5,650,602	5,688,614

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Average percentage of rental increase/decrease	2%	3%	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	0	0	0	0	0	0
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Undergraduate headcount enrollment (Fall Semester)	3,254	3,286	3,318	3,357	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)	1,450	1,462	1,473	1,485	1,497	1,497	1,497
4. Resident undergrad degrees & certs of achievement earned 18-24	365	382	399	417	435	435	435
5. Resident undergrad degrees & certs of achievement earned 18+	713	742	771	802	834	834	834
6. Square footage of campus	307,282	307,282	307,282	347,282	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	170	170	170	170
9. Square footage of common areas	81,983	81,983	81,983	95,000	95,000	95,000	95,000
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of work orders submitted	1,027	1,048	1,069	1,090	1,090	1,090
2. Number of leases	3	3	3	3	3	3
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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 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	75,000	75,000	75,000	75,000	75,000	75,000
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
TOTAL	75,000	75,000	75,000	75,000	75,000	75,000

Report on Non-General Fund Information
for Submittal to the 2024 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: David McDonald
 Phone: 689-2513
 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 FY21, revenue equals interest income generated; expenditures dipped slightly to support the activities of the moving image archive.
 In FY22 & FY23, revenue equals interest income generated and expenditures fluctuate with various other current expenditures.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Beginning Cash Balance	915,392	879,465	736,172	570,553	478,859	361,171	242,483
Revenues	136,183	4,753	1,830	9,720	5,000	4,000	3,000
Expenditures	172,110	148,046	167,449	101,414	122,688	122,688	122,688
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	879,465	736,172	570,553	478,859	361,171	242,483	122,795
Encumbrances	1,816	1,558	1,924	7,835			
Unencumbered Cash Balance	877,649	734,614	568,629	471,024	361,171	242,483	122,795

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 2024 Legislature
University of Hawaii**

Name of Fund: 'Ulu'ulu: The Henry Kuualoa 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of online visitors	120,250	133,000	145,000	157,500	170,000	170,000
2.	Number of online page views	732,000	808,250	884,500	960,750	960,750	960,750
3.	Number of in-person reference interactions	12,700	13,900	15,100	16,300	17,500	17,500
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total state population (in thousands)	1,450	1,462	1,473	1,485	1,497	1,497	1,497
2.	Number of users (online and in-person)	11,000	11,000	13,750	13,750	15,750	15,750	15,750
3.	Number of people reached (film fest, tours, presentations, webinars)	600	600	750	750	900	900	900
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of collections	92	97	102	107	112	117
2.	Number of videotapes and motion picture film reels	64,000	66,000	68,000	70,000	72,000	74,000
3.	Number of reels digitized	7,615	8,615	9,615	10,615	11,615	12,615
4.	Number of hours of digitized footage	3,756	4,256	4,756	5,256	5,756	6,256
5.	Number of digital preservation masters	340	390	440	490	540	590
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	110,688	110,688	110,688	30,000	30,000	30,000
B. Other Current Expenses	12,000	12,000	12,000	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
TOTAL	122,688	122,688	122,688	30,000	30,000	30,000

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: Research and Training RF
 Legal Authority: 304A-2253, HRS

Contact Name: David McDonald
 Phone: 689-2513
 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 FY20, UHWO received an additional \$40,000 in overhead funds. Decrease in expenditures occurred due to the pandemic halting faculty travel. Decrease in FY22 revenues and expenditures again due to halted faculty travel and fund preservation. Increase in FY23 revenues due to distribution of HEERF related overhead. Expenditures increased as we return to pre-covid levels.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Beginning Cash Balance	183,927	342,223	315,922	406,320	1,160,284	1,993,854	1,893,854
Revenues	367,653	195,390	173,049	988,280	1,178,570	245,000	245,000
Expenditures	179,257	191,590	102,106	245,116	345,000	345,000	345,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
RTRF Adjustment			19,455	10,800			
System Assessment (TIG)	(30,100)	(30,100)					
Net Total Transfers	(30,100)	(30,100)	19,455	10,800	0	0	0
Ending Cash Balance	342,223	315,922	406,320	1,160,284	1,993,854	1,893,854	1,793,854
Encumbrances	5,437	10,991	(0)	109			
Unencumbered Cash Balance	336,786	304,931	406,320	1,160,175	1,993,854	1,893,854	1,793,854

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Extramural fund support (\$ millions)	\$4.8	\$4.8	\$4.8	\$4.8	\$4.8	\$4.8
2.	Indirect cost recovery (\$ millions)	\$0.31	\$0.31	\$0.31	\$0.31	\$0.31	\$0.31
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total state population (in thousands)	1,450	1,462	1,473	1,485	1,497	1,497	1,497
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Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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
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1/ Based on submission date
 2/ Based on award period

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	100,000	100,000	100,000	100,000	100,000	100,000
B. Other Current Expenses	245,000	245,000	245,000	245,000	245,000	245,000
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
TOTAL	345,000	345,000	345,000	345,000	345,000	345,000

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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

Contact Name: David McDonald
 Phone: 689-2513
 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 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.

In FY23 revenues increased as a result of an increase in the diploma fee and transcripts issued.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Beginning Cash Balance	41,514	41,420	50,743	64,261	83,196	87,196	91,196
Revenues	27,074	24,674	24,542	29,789	20,000	20,000	20,000
Expenditures	27,168	15,351	11,024	10,854	16,000	16,000	16,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	41,420	50,743	64,261	83,196	87,196	91,196	95,196
Encumbrances	4,096	2,358	7,253	8,148			
Unencumbered Cash Balance	37,323	48,385	57,008	75,048	87,196	91,196	95,196

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of degrees & certificates of achievement earned (FY)	844	895	949	1,006	1,066	1,066
2. Number of transcripts provided	2,000	2,000	2,000	2,000	2,000	2,000
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Resident undergrad degrees & certs of achievement earned 18-24	365	382	399	417	435	435	435
2. Resident undergrad degrees & certs of achievement earned 18+	713	742	771	802	834	834	834
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of transcripts issued	2,000	2,000	2,000	2,000	2,000	2,000
2. Number of diplomas issued	739	739	739	739	739	739
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	16,000	16,000	16,000	16,000	16,000	16,000
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
TOTAL	16,000	16,000	16,000	16,000	16,000	16,000

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Student Activities RF
 Legal Authority: 304A-2257, HRS

Contact Name: David McDonald
 Phone: 689-2513
 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:

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. In FY23 there was an increase in in-person/hybrid courses resulting in a modest increase in both revenues and expenses.

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	889,957	890,663	894,774	894,774	894,774	894,774	894,774
Beginning Cash Balance	969,264	916,617	941,262	989,668	1,072,679	605,422	330,125
Revenues	480,093	234,865	258,218	322,019	517,360	517,360	517,360
Expenditures	532,740	265,756	209,813	239,007	990,821	792,657	634,125
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Revenue Replacement		55,536			6,204		
Net Total Transfers	0	55,536	0	0	6,204	0	0
Ending Cash Balance	916,617	941,262	989,668	1,072,679	605,422	330,125	213,360
Encumbrances	4,948	2,027	5,780	718			
Unencumbered Cash Balance	911,669	939,236	983,887	1,071,961	605,422	330,125	213,360

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of degrees & certificates of achievement earned (FY)	844	895	949	1,006	1,066	1,066
2. Undergraduate headcount enrollment (Fall Semester)	3,286	3,318	3,357	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.						
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Undergraduate headcount enrollment (Fall Semester)	3,254	3,286	3,318	3,357	3,357	3,357	3,357
2. Graduate headcount enrollment	n/a						
3.							
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	332,121	265,697	212,557	170,046	170,046	170,046
B. Other Current Expenses	658,700	526,960	421,568	337,254	337,254	337,254
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
TOTAL	990,821	792,657	634,125	507,300	507,300	507,300

Report on Non-General Fund Information
for Submittal to the 2024 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: David McDonald
 Phone: 689-2513
 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:

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. In FY23 revenues and expenditures increased as we saw an increase in both Union Staff and parliamentary workshops.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (estimated)	FY 2025 (estimated)	FY 2026 (estimated)
Appropriation Ceiling	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Beginning Cash Balance	9,313	2,363	5,644	4,169	6,140	6,145	6,150
Revenues	2,477	8,600	2,954	7,498	7,500	7,500	7,500
Expenditures	9,426	5,319	4,430	5,527	7,495	7,495	7,495
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	2,363	5,644	4,169	6,140	6,145	6,150	6,155
Encumbrances	990	0		1,418			
Unencumbered Cash Balance	1,374	5,644	4,169	4,722	6,145	6,150	6,155

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 2024 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

Fund Measures of Effectiveness	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Collection of fees pursuant to adopted fee schedule	\$2,700	\$2,800	\$2,900	\$3,000	\$3,000	\$3,000
2. Defrayed costs of CLEAR operation excluding compensation of permanent	\$2,200	\$2,300	\$2,400	\$2,500	\$2,500	\$2,500
3. Number of contractual obligations	200	300	300	400	400	400
4. Number of publications	40	30	25	25	25	25
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6.						
7.						
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9.						
10.						

Program Size Indicators	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total state population (in thousands)	1,450	1,462	1,473	1,485	1,497	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)	135,000	135,000	135,000	135,000	135,000	135,000	135,000
4. Number of CLEAR website/D--Space/youtube hits	4,000	5,000	5,000	5,000	5,000	5,000	5,000
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8.							
9.							
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Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of continuing education units	45	45	50	55	55	55
2. Number of email research/clearing house requests	75	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
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9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	7,495	7,495	7,495	7,495	7,495	7,495
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
TOTAL	7,495	7,495	7,495	7,495	7,495	7,495

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: UOH
 Prog ID(s): UOH-700
 Name of Fund: UH Real Property & Facilities Use RF
 Legal Authority: 304A-2274, HRS

Contact Name: David McDonald
 Phone: 689-2513
 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:

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 & FY23 Revenues and Expenditures increased as we continue to return to more normal operations on campus. In FY23 we also see an anticipated one-time increase in facilities use agreement.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	660,000	660,000	660,000	660,000	660,000	660,000	660,000
Beginning Cash Balance	868,043	1,060,872	1,026,984	1,013,602	1,705,907	1,804,849	1,953,669
Revenues	291,588	72,529	112,195	423,391	255,442	305,320	305,320
Expenditures	98,759	106,417	125,578	238,767	156,500	156,500	156,500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Revenue Replacement				507,682			
Net Total Transfers	0	0	0	507,682	0	0	0
Ending Cash Balance	1,060,872	1,026,984	1,013,602	1,705,907	1,804,849	1,953,669	2,102,489
Encumbrances	22,759	6,248	154,778	106,895			
Unencumbered Cash Balance	1,038,112	1,020,737	858,824	1,599,012	1,804,849	1,953,669	2,102,489

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Lease revenue generated	\$255,442	\$305,320	\$305,320	\$305,320	\$305,320	\$305,320
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
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Available land for leasing (in acres)	383	383	383	383	383	383	383
2.	Total state population (in thousands)	1,450	1,462	1,473	1,485	1,497	1,497	1,497
3.	Undergraduate headcount enrollment (Fall Semester)	3,254	3,286	3,318	3,357	3,357	3,357	3,357
4.	Total number of employees 1/	236	236	236	236	236	236	236
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of real property lease agreements	2	2	2	2	2	2
2.							
3.							
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7.							
8.							
9.							
10.							

1/ Includes permanent and budgeted temporary positions

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	156,500	156,500	156,500	156,500	156,500	156,500
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
TOTAL	156,500	156,500	156,500	156,500	156,500	156,500

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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

Contact Name: David McDonald
 Phone: 689-2513
 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:

FY21 during the COVID pandemic, campus closures affected the number of FWS student hires and expenditures.

In FY22 & FY23 FWS students returned to normal levels which are reflected in the increased level of revenues and expenditures and slight fluctuation.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	0
Revenues	96,331	65,214	96,649	86,514	108,000	108,000	108,000
Expenditures	96,331	65,214	96,649	86,514	108,000	108,000	108,000
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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of degree and certificates of achievement earned (FY)	844	895	949	1,006	1,066	1,066
2.	Number of students awarded Work-study as a % of eligible students	14	15	15	16	16	16
3.	Number of students earned Work-study as a % of eligible students	2.2	2.1	2.1	2.0	2.0	2.0
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Undergraduate headcount enrollment (Fall Semester)	3,254	3,286	3,318	3,357	3,357	3,357	3,357
2.	Graduate headcount enrollment	n/a						
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Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of students participating in Work-study Program	30	30	29	28	27	27
2.	Amount of Work-study funds paid to students	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000
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**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: UOH-700
 Name of Fund: Federal Work Study
 Legal Authority: Federal Fund
 Fund Type (MOF): N
 Apprn. Account. No.: S-205-F

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	103,000	103,000	103,000	103,000	103,000	103,000
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
TOTAL	108,000	108,000	108,000	108,000	108,000	108,000

Report on Non-General Fund Information
for Submittal to the 2024 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.

Cash balance lapse to general fund? (Yes / No) No

§304A-2153 At the end of each fiscal year, the moneys in the University of Hawaii tuition and fees special fund for each campus shall lapse to the credit of program identification number UOH900

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	79,957,893	80,079,867	80,079,867	75,620,837	75,620,837	75,620,837	75,620,837
Beginning Cash Balance	6,422,470	5,526,569	9,867,402	8,768,180	11,565,002	11,563,082	11,563,082
Revenues	58,407,440	54,053,408	50,887,773	48,384,830	48,947,646	49,517,009	50,092,994
Expenditures	42,767,449	21,782,705	28,668,395	46,406,905	42,788,782	43,286,504	43,790,016
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	123,784,953	124,829,442	125,943,651
Tif to RUF for debt service	(2,398,571)	(2,409,068)	(2,156,900)	(2,156,441)	(2,156,441)	(2,156,441)	(2,156,441)
Act 236 transfer to UH System	(38,533,117)	(63,888,922)	(100,776,269)	(123,784,953)	(124,829,442)	(125,943,651)	(127,130,334)
HEERF Lost Revenue Transfer		2,200,368	8,456,876	27,762,972			0
Other Transfers	(5,915,366)	(2,365,365)	7,268,771	(3,416,744)	(2,959,854)	(2,959,854)	(2,959,854)
Net Total Transfers	(16,535,892)	(27,929,870)	(23,318,600)	818,897	(6,160,784)	(6,230,504)	(6,302,978)
Ending Cash Balance	5,526,569	9,867,402	8,768,180	11,565,002	11,563,082	11,563,082	11,563,082
Encumbrances	5,385,743	10,075,558	8,944,519	11,563,082	11,563,082	11,563,082	11,563,082
Unencumbered Cash Balance	140,826	(208,156)	(176,339)	1,920	(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 2024 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.

Fund Measures of Effectiveness	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Native Hawaiian Degrees & Certificates	1,397	1,467	1,540	1,617	1,698	1,783
2. Number of Degrees & Certificates of Achievement Earned	4,945	5,192	5,452	5,724	6,010	6,311
3. Pell Grants Recipients	5,453	5,453	5,453	5,453	5,453	5,453
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)	2,541	2,668	2,802	2,942	3,089	3,243
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Program Size Indicators	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total State population (in thousands)	1,454	1,465	1,477	1,489	1,501	1,513	1,525
2. Resident Undergrad Degrees & Certs of Achievement Earned 18-24	2,420	2,517	2,618	2,722	2,831	2,944	3,062
3. Resident Undergrad Degrees & Certs of Achievement Earned 18+	4,197	4,365	4,540	4,722	4,910	5,107	5,311
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Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Undergraduate Headcount enrollment (Fall Semester)	27,702	29,503	31,421	33,463	35,638	37,955
2. Number of Student Semester Hours (Fall Semester)	179,783	179,498	180,004	180,703	176,675	176,675
3. Number of Classes (Fall Semester)	3,220	3,253	3,285	3,318	3,351	3,385
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	7,866,571	9,174,476	9,174,476	9,174,476	9,174,476	9,174,476
B. Other Current Expenses	31,808,478	36,583,623	37,087,010	37,600,469	38,124,197	38,658,398
C. Equipment	3,113,733	3,151,972	3,190,976	3,230,760	3,271,339	3,312,730
M. Motor Vehicles						
L. Leases						
TOTAL						

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department:	<u>UOH</u>	Contact Name:	<u>Michael Unebasami</u>
Prog ID(s):	<u>UOH-800</u>	Phone:	<u>956-6280</u>
Name of Fund:	<u>Community Colleges SF (Converted to RF effective FY 2022)</u>	Fund type (MOF):	<u>B</u>
Legal Authority:	<u>304A-2162, HRS</u>	Appropriation Acct. No.:	<u>S-300-F</u>

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.

Cash balance lapse to general fund? No
Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	20,550,970	20,550,970	20,550,970				
Beginning Cash Balance	20,921,728	21,628,127	26,878,814	0	0	0	0
Revenues	16,718,370	15,978,139	15,516	0			
Expenditures	15,281,200	10,054,227	15,516	0			
Transfers							
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	(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	(730,771)	(673,225)	(26,878,814)	0	0	0	0
Ending Cash Balance	21,628,127	26,878,814	0	0	0	0	0
Encumbrances	1,198,507	643,937					
Unencumbered Cash Balance	20,429,620	26,234,877	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 2024 Legislature

Department:	<u>UOH</u>	Contact Name:	<u>Michael Unebasami</u>
Prog ID(s):	<u>UOH-800</u>	Phone:	<u>956-6280</u>
Name of Fund:	<u>Community Colleges RF (Converted from SF effective FY 2022)</u>	Fund type (MOF):	<u>W</u>
Legal Authority:	<u>304A-2278, HRS</u>	Appropriation Acct. No.:	<u>S-380-F</u>

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.

Cash balance lapse to general fund? (Yes / No) No

Statutory language: §304A-2278 (a) Section 304A-2003 notwithstanding, there is established a community colleges revolving fund to receive, disburse, and account for funds of programs and activities of the community colleges, including but not limited to off-campus programs, summer session programs, overseas programs, evening sessions, study abroad, exchange programs, cultural enrichment programs, and consultative services that help make available the resources of the community colleges to the communities they serve.

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			25,000,000	25,244,000	25,244,000	25,244,000	25,244,000
Beginning Cash Balance	0	0	0	35,716,218	40,136,006	43,123,563	45,314,786
Revenues			16,140,227	14,563,403	18,285,850	22,959,765	28,828,345
Expenditures			10,026,255	10,370,993	14,329,964	19,800,213	27,358,647
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Trf to RUF for debt service			(515,480)	(515,334)	(515,334)	(515,334)	(515,334)
Trf to RUF for Repair & Replacement Reserve			(230,098)	(230,327)	(230,327)	(230,327)	(230,327)
HEERF Lost Revenue Transfer			3,463,921	985,878			
Other Transfers			26,883,903	(12,839)	(222,668)	(222,668)	(222,668)
Net Total Transfers	0	0	29,602,246	227,378	(968,329)	(968,329)	(968,329)
Ending Cash Balance	0	0	35,716,218	40,136,006	43,123,563	45,314,786	45,816,155
Encumbrances			760,501	1,143,062	1,143,062	1,143,062	1,143,062
Unencumbered Cash Balance	0	0	34,955,718	38,992,945	41,980,501	44,171,724	44,673,093

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 2024 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.

Fund Measures of Effectiveness	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Summer Session Registration Counts	6,975	7,032	7,089	7,146	7,203	7,260
2. Non-Credit Workforce Training Registration Counts	5,562	5,729	5,901	6,078	6,260	6,448
3. Non-Credit Community Education/Enrichment Registration Counts	2,806	2,890	2,977	3,066	3,158	3,253
4. Non-Credit Career Readiness Registration Counts	687	708	729	751	774	797
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Program Size Indicators	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total State Populations (in thousands)	1454	1465	1477	1489	1501	1513	1525
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3.							
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Fund Activities Encompassed	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of Summer Session Classes Offered	743	749	755	761	767	773
2. Number of Non-Credit Workforce Training Classes Offered	1,024	1,055	1,087	1,120	1,154	1,189
3. Number of Non-Credit Community Education/Enrichment Classes Offered	398	410	422	435	448	461
4. Number of Non-Credit Career Readiness Classes Offered	70	72	74	76	78	80
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	8,819,743	13,045,152	13,045,152	13,045,152	13,045,152	13,045,152
B. Other Current Expenses	3,743,383	3,715,380	3,788,818	3,863,723	3,940,122	4,018,051
C. Equipment	242,031	246,813	251,692	256,668	261,743	266,920
M. Motor Vehicles						
L. Leases						
TOTAL						

Report on Non-General Fund Information
for Submittal to the 2024 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.

Cash balance lapse to general fund? (Yes / No) No

§304A-2167.5 If adequate provision is made for all the foregoing purposes, and if permitted by law and the covenants in the resolution authorizing the issuance of revenue bonds under subpart D of part VI, any moneys remaining in the university revenue-undertakings fund at the end of a fiscal year may be expended by the board in subsequent years in furtherance of any of the purposes of the university.

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0				
Beginning Cash Balance	40,914	47,220	51,851	53,320	87,808	122,297	156,786
Revenues	9,189	6,704	4,199	38,438	38,438	38,438	38,438
Expenditures	3,205	3,071	7,630	4,178	4,178	4,178	4,178
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer for interest and Bond syste	322	998	4,900	229	229	229	229
Net Total Transfers	322	998	4,900	229	229	229	229
Ending Cash Balance	47,220	51,851	53,320	87,808	122,297	156,786	191,275
Encumbrances							
Unencumbered Cash Balance	47,220	51,851	53,320	87,808	122,297	156,786	191,275

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of Projects Supported by UHRUF	4	4	4	4	4	4
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10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Undergraduate Headcount Enrollment (Fall Semester)	26012	27,702	29,503	31,421	33,463	35,638	37,955
2.								
3.								
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9.								
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Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	No. Classes Provided in UHRUF Facilities	5,455	5,539	5,623	5,710	5,798	5,888
2.							
3.							
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**Non-General Fund Cost Element Report
for submittal to the 2024 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 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses	4,388	4,476	4,565	4,657	4,750	4,846
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

Report on Non-General Fund Information
for Submittal to the 2024 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 univers 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.

Cash balance lapse to general fund? (Yes / No) No

§304A-2251 Revenues not expended as provided in this section may be transferred to other university funds to be expended for the general benefit of the university.

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Beginning Cash Balance	48,133	48,699	48,985	49,117	50,036	50,955	51,874
Revenues	566	266	127	919	919	919	919
Expenditures	50,000	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Other Transfers	50,000	20	5	0	0	0	0
Net Total Transfers	50,000	20	5	0	0	0	0
Ending Cash Balance	48,699	48,985	49,117	50,036	50,955	51,874	52,793
Encumbrances							
Unencumbered Cash Balance	48,699	48,985	49,117	50,036	50,955	51,874	52,793

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of Commercial Enterprise Projects \ Demonstrating Financial Viability	0	0	0	0	0	0
2.						
3.						
4.						
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10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total State Population (in thousands)	1454	1,465	1,477	1,489	1,501	1,513	1,525
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of Commercial Enterprise Projects	0	0	0	0	0	0
2.						
3.						
4.						
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**Non-General Fund Cost Element Report
for submittal to the 2024 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 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
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						
L. Leases						
TOTAL						

Report on Non-General Fund Information
for Submittal to the 2024 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.

Cash balance lapse to general fund? (Yes / No) No

§304A-2253 (a) There is established a University of Hawaii research and training revolving fund into which shall be deposited one hundred per cent of the total amount of indirect overhead revenues generated by the university from research and training programs. The board of regents is authorized to expend one hundred per cent of the revenues deposited in the fund for:

- (1) Research and training purposes that may result in additional research and training grants and contracts;
- (2) Facilitating research and training at the university; and
- (3) Further deposit into the discoveries and inventions special fund.

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,837,635	3,840,339	3,840,339	3,853,428	3,853,428	3,853,428	3,853,428
Beginning Cash Balance	1,604,365	1,560,259	1,523,341	2,075,289	6,338,310	9,484,411	9,111,404
Revenues	1,664,868	1,124,305	1,501,403	5,095,510	5,095,511	1,501,403	1,501,403
Expenditures	1,674,974	1,127,223	925,057	803,847	1,920,767	1,845,767	1,845,767
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
3800855 Trf to System for The Imple	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)
Other Transfers			9,602	5,357	5,357	5,357	5,357
Net Total Transfers	(34,000)	(34,000)	(24,398)	(28,643)	(28,643)	(28,643)	(28,643)
Ending Cash Balance	1,560,259	1,523,341	2,075,289	6,338,310	9,484,411	9,111,404	8,738,397
Encumbrances	135,924	112,000	3,442	0	0	0	0
Unencumbered Cash Balance	1,424,335	1,411,341	2,071,847	6,338,310	9,484,411	9,111,404	8,738,397

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 2024 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: 304A-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.

Fund Measures of Effectiveness		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	Extramural Fund Support (\$ millions)	48.1	50.5	53.0	55.7	58.4	61.4
2.	Indirect Cost Recovery (\$ thousands)	1,519.96	1,595.80	1,674.80	1,760.12	1,845.44	1,940.24
3.							
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Program Size Indicators		FY	FY	FY	FY	FY	FY	
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	Total State Population (in thousands)	1454	1465	1477	1489	1501	1513	1525
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	Number of Extramural Awards	120	126	132	138	145	152
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	1,479,269	2,506,963	2,506,963	2,506,963	2,506,963	2,506,963
B. Other Current Expenses	441,498	373,818	381,284	388,900	396,669	404,592
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

Report on Non-General Fund Information
for Submittal to the 2024 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.

Cash balance lapse to general fund? (Yes / No) No

[§304A-2257] University of Hawaii student activities revolving fund. (a) There is established the University of Hawaii student activities revolving fund into which shall be deposited all funds assessed as compulsory student activity fees and collected by the University of Hawaii on behalf of chartered student organizations and student activity programs of the several campuses of the University of Hawaii system. All revenues received by chartered student organizations and student activity programs from student activities and programs, except those revenues to which other special funds have prior claim, shall also be deposited into the revolving fund.

(b) Separate accounts shall be maintained for each chartered student organization and student activity program. Funds from the accounts 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; provided that approval for the expenditure is first obtained from the board of regents or its designated representative, except that approval is not required for expenditures for the purchase of flowers, leis, food, refreshments, and prizes if the purchases do not exceed an amount determined by policies adopted by the board of regents; and provided further that the amount shall not exceed the funds available to any chartered student organization or student activity program annually.

Statutory language:

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

(c) Other laws to the contrary notwithstanding, any chartered student organization may be permitted to withdraw and expend funds from the special accounts to employ or retain, by contract or otherwise, an attorney or attorneys only for the purpose of defending such organization in any litigation. Any chartered student organization specifically organized to provide student publications or broadcast communications may also be permitted to withdraw and expend funds from the special accounts to employ or retain, by contract or otherwise, an attorney for the purpose of rendering legal advice to avoid lawsuits. The expenditures in this subsection shall be approved by, and in accordance with policies adopted by, the board of regents. No funds expended under this subsection may be used to defend chartered student organizations for any wilful or malicious act or to pay for any claim for loss or damage arising from the activities of the chartered student organizations, including costs, expenses, and liabilities incurred in connection with any claim or proceeding brought against a chartered student organization for damages resulting from the act or omission of a chartered student organization or any member thereof. All moneys received for the University of Hawaii student activities revolving fund shall be deposited in a depository maintained by the university in accordance with policies that shall be adopted by the board of regents.

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,066,658	2,066,658	2,066,658	2,066,658	2,066,658	2,066,658	2,066,658
Beginning Cash Balance	1,634,652	1,777,443	1,702,508	2,064,620	1,802,447	1,443,216	1,139,580
Revenues	1,328,588	729,464	807,787	851,420	903,793	959,388	1,018,402
Expenditures	1,185,797	804,399	445,675	1,134,139	1,263,024	1,263,024	1,263,024
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	20,546	0	0	0
Ending Cash Balance	1,777,443	1,702,508	2,064,620	1,802,447	1,443,216	1,139,580	894,958
Encumbrances	17,872	26,187	27,522	33,661			
Unencumbered Cash Balance	1,759,571	1,676,321	2,037,099	1,768,786	1,443,216	1,139,580	894,958

Additional Information:

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

Form 107-416 for AUC-2023

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**Non-General Fund Program Measures Report
for submittal to the 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of Degrees & Certificates of Achievement Earned	4,945	5,192	5,452	5,724	6,010	6,311
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Undergraduate Headcount Enrollment (Fall Semester)	26012	27702	29503	31421	33463	35638	37955
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Dollars Spent Student Activities/Student Life (\$Thousands)	364.29	439.96	444.30	448.72	453.23	457.84
2. Dollars Spent Student Government (\$Thousands)	692.25	836.03	844.27	852.68	861.26	870.00
3. Dollars Spent Student Publications (\$Thousands)	206.48	249.37	251.82	254.33	256.89	259.50
4.						
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9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	516,917	764,502	764,502	764,502	764,502	764,502
B. Other Current Expenses	746,107	760,851	775,890	791,229	806,874	822,833
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

Report on Non-General Fund Information
for Submittal to the 2024 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.

Cash balance lapse to general fund? (Yes / No) No

§304A-2273 The chancellor of each community college or a designee is authorized to expend funds from the appropriate account in the revolving fund for all costs associated with conducting conferences, seminars, and courses by the conference center program, 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 audiovisual equipment, and conference supplies and materials, without regard to section 103D-1002 and any competitive bidding requirements pursuant to state procurement requirements.

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	590,000	590,000	590,000	590,000	590,000	590,000	590,000
Beginning Cash Balance	751,114	620,239	616,138	618,161	713,460	739,237	765,014
Revenues	272,194	9,123	5,926	287,608	287,608	287,608	287,608
Expenditures	402,407	3,390	3,404	192,262	261,783	261,783	261,783
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Other Transfers	(662)	(9,834)	(499)	(48)	(48)	(48)	(48)
Net Total Transfers	(662)	(9,834)	(499)	(48)	(48)	(48)	(48)
Ending Cash Balance	620,239	616,138	618,161	713,460	739,237	765,014	790,791
Encumbrances	19,521	15,130	9,451	21,685	21,685	21,685	21,685
Unencumbered Cash Balance	600,718	601,008	608,710	691,774	717,552	743,329	769,106

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 2024 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.

Fund Measures of Effectiveness

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Dollars Generated Through Conference Center Activities		287,608	287,608	287,608	287,608	287,608	287,608
2.							
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9.							
10.							

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Total State Population (in thousands)	1454	1465	1477	1489	1501	1513	1525
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of Conferences	3	3	3	3	3	3
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	1,658	2,452	2,452	2,452	2,452	2,452
B. Other Current Expenses	260,125	265,265	270,509	275,856	281,311	286,875
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

Report on Non-General Fund Information
for Submittal to the 2024 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:

Cash balance lapse to general fund? (Yes / No) Yes

SECTION 2. The appropriations contained in the following sections of Act 45, Session Laws of Hawaii 2004, for fiscal year 2004-2005, shall not lapse on June 30, 2005; provided that all moneys from the appropriations that are unencumbered as of June 30, 2007, shall lapse as of that date: (1) Section 2, appropriation to Hale Mahaolu; (2) Section 4, appropriation to Hawaii Youth Services Network; (3) Section 29, appropriation to Family Support Services of West Hawaii; (4) Section 30, appropriation to Friends of Foster Kids; (5) Section 31, appropriation to Na Lei Will Area Health Education Center; (6) Section 34, appropriation to Parents and Children Together; (7) Section 36, appropriation to the Boys and Girls Club of Hawaii, as amended by this Act; (8) Section 39, appropriation to Ho'omau Ke Ola, as amended by this Act; and (9) Section 41, appropriation to Kokua Kailihi Valley Comprehensive Family Services.

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2,730	2,730	2,730	2,730	2,730	2,730	2,730
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	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 2024 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	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators	FY	FY	FY	FY	FY	FY	
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 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 2024 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 Act. 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.

Cash balance lapse to general fund? (Yes / No) No

§304A-2401 Land-grant college aid. The State hereby accepts and assents to the terms and provisions of paragraph 14(e) of the Act of Congress, approved July 12, 1960, entitled: "to amend certain laws of the United States in light of the admission of the State of Hawaii into the Union, and for other purposes" (Public Law 86-624), and hereby consents to receive the benefits thereof in the manner and form and for the purpose in the Act intended and provided.

Until otherwise provided by law, the university shall be the beneficiary of the income from the funds in the Act mentioned and shall use and disburse the income from the funds only for the purposes and in the manner provided in the Act. The board of regents shall be the custodian of the funds. The board shall invest the funds in the manner provided by the Act. All income earned by the funds shall be credited to the university and used only for the purposes provided in the Act. The funds and all income earned therefrom shall be deemed to be trust money.

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	540,927	540,927	540,927	540,927	540,927	540,927	540,927
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	387,170	329,038	195,400	269,183	269,183	269,183	269,183
Expenditures	387,170	329,038	195,400	269,183	269,183	269,183	269,183
Transfers							
List each net 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 2024 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

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Work Study Expended as % of Total Student Hire Expenditures	13.49%	13.49%	13.49%	13.49%	13.49%	13.49%
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Pell Grant Recipients	5453	5453	5453	5453	5453	5453	5453
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of Students Participating in Work Study Program	45	45	45	45	45	45
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: University of Hawaii Community Colleges
 Name of Fund: Work Study Program
 Legal Authority: Federal Fund
 Fund Type (MOF): N
 Appropriation Account Number: S-200-F

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	152,959	367,906	367,906	367,906	367,906	367,906
B. Other Current Expenses	61,913	63,151	64,414	65,703	67,017	68,357
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL						

Report on Non-General Fund Information
for Submittal to the 2024 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.

Cash balance lapse to general fund? (Yes / No) No

[§304A-2403] Acceptance of federal aid; career and technical education. (a) The State accepts, together with the benefits of all respective funds appropriated thereby, all of the provisions of the Act of Congress approved February 23, 1917, entitled: "An Act to provide for the promotion of vocational education; to provide for cooperation with the states in the promotion of such education in agriculture, trade and industries; to provide for the cooperation of the States in the preparation of teachers of vocational subject; and to appropriate money and regulate its expenditure" and any Acts that amend or supplement the Act.

Statutory language:

(b) The state board for career and technical education shall be the board of regents as designated under section

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,887,369	3,887,369	3,887,369	3,887,359	3,887,359	3,887,359	3,887,359
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	2,652,564	2,595,015	2,081,381	2,331,498	2,331,498	2,331,498	2,331,498
Expenditures	2,652,564	2,595,015	2,081,381	2,331,498	2,331,498	2,331,498	2,331,498
Transfers							
List each net 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 2024 Legislature
Department of: University of Hawaii Community Colleges**

Name of Fund: Carl D. Perkins - Vocational & Applied Tech Act
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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of Career & Technical Education (CTE) Participants	9,065	9,139	9,213	9,287	9,361	9,435
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total State Population (\$ Thousands)	1454	1465	1477	1489	1501	1513	1525
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of Projects Funded Through Perkins Grants	30	30	30	30	30	30
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	1,318,173	1,924,770	1,924,770	1,924,770	1,924,770	1,924,770
B. Other Current Expenses	694,681	708,575	722,746	737,201	751,945	766,984
C. Equipment	617,757	630,112	642,714	655,569	668,680	682,054
M. Motor Vehicles						
L. Leases						
TOTAL						

Report on Non-General Fund Information
for Submittal to the 2024 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 2021 revenue are due to increase in rental income from 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 FY2022 expenditures were due to increased repairs and maintenance for HVAC system; upgraded security system, including all building locks switched to key card system.
 The decrease in FY2023 revenue is due to a decrease in Manoa Innovation Center lease revenue
 The increase in FY2024 revenue is due to a projected increase for the Manoa Innovation Center renovation cost.

Cash balance lapse to general fund? No
 Statutory language: NA

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Beginning Cash Balance	(511,401)	253,511	1,100,636	1,505,032	1,573,517	1,295,694	1,031,315
Revenues	923,101	1,358,971	1,265,880	1,126,714	1,175,346	1,198,853	1,222,830
Expenditures	748,312	904,346	1,011,484	1,058,229	1,453,169	1,463,232	2,273,497
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	590,123	392,500	150,000	0	0	0	0
Ending Cash Balance	253,511	1,100,636	1,505,032	1,573,517	1,295,694	1,031,315	(19,352)
Encumbrances	167,888	119,729	146,542	138,093			
Unencumbered Cash Balance	85,623	980,906	1,358,490	1,435,424	1,295,694	1,031,315	(19,352)

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Number of New Tenants	5.00	5.00	5.00	5.00	5.00	5.00	5.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Energy Efficiency and Contactless Renovations	\$ 500,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	34,720	35,414	36,123	36,845	37,582	38,334
B. Other Current Expenses	1,418,449	1,427,818	2,237,374	1,097,122	507,064	517,206
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,453,169	1,463,232	2,273,497	1,133,967	544,646	555,539

**Report on Non-General Fund Information
for Submittal to the 2024 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.

Variations:

This is not a revenue generating account, but revenues in FY 2020 through FY 2022 were due to settlements in the University's favor. 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 2020 through FY 2025 were attributed to reimbursements of legal fees incurred in FY 2019 through FY 2025.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Beginning Cash Balance	6,780,118	7,070,513	7,514,016	7,518,892	8,071,997	8,216,385	8,359,171
Revenues	221,674	58,230	728,718	151,787	138,000	138,000	138,000
Expenditures	1,837,202	1,511,242	2,610,009	1,473,464	1,868,395	1,672,697	1,672,848
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	1,905,924	1,896,515	1,886,167	1,874,783	1,874,783	1,677,483	1,677,483
Ending Cash Balance	7,070,513	7,514,016	7,518,892	8,071,997	8,216,385	8,359,171	8,501,807
Encumbrances	462,294	3,279,072	393,407	808,424	1,493,634	898,488	1,066,849
Unencumbered Cash Balance	6,608,219	4,234,944	7,125,485	7,263,574	6,722,751	7,460,683	7,434,958

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 2024 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

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: UOH-900
 Name of Fund: Risk Management Special Fund
 Legal Authority: 304A-2151
 Fund Type (MOF): B
 Apprn. Account. No.: S-340

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses	1,868,395	1,672,697	1,672,848	1,738,285	1,694,921	1,702,335
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	1,868,395	1,672,697	1,672,848	1,738,285	1,694,921	1,702,335

Report on Non-General Fund Information
for Submittal to the 2024 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 Hawaii Foundation for the purposes of the University.

Variances:

Revenues are derived from late registration fees, tuition payment plan fees, and interest income. Interest income revenues decreased significantly in FY21 and FY22 due to COVID-19 global pandemic and economic downturn. In FY23, interest income earnings increased significantly due to the Federal Government increasing short-term interest rates a total of four times, and by 125 basis points in FY23 alone. Higher cash balances held at every campus was also a contributor to the increased interest earnings.

The decrease in expenditures for FY21 is due to conservative spending and some expenses were charged to General Fund.

The increase in expenditures for FY 2024 reflects strategic investments in IT to support student success and research and innovation; information security, conservation stewardship center, and a long-range plan for the University Avenue Ewa parcel.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	9,397,000	9,397,000	8,418,608	8,418,608	10,295,946	10,295,946	10,295,946
Beginning Cash Balance	156,691,380	191,285,634	262,799,137	331,565,026	408,312,461	353,351,884	314,215,832
Revenues	2,188,829	1,902,667	1,358,244	8,615,888	8,505,100	7,555,100	5,505,100
Expenditures	7,761,259	4,768,027	5,105,151	5,744,383	13,302,486	13,103,714	10,883,667
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	40,166,683	74,378,863	72,512,796	73,875,931	(50,163,191)	(33,587,438)	(24,924,988)
Ending Cash Balance	191,285,634	262,799,137	331,565,026	408,312,461	353,351,884	314,215,832	283,912,277
Encumbrances	5,347,175	2,062,943	2,190,721	4,765,797	913,863	1,190,357	1,445,068
Unencumbered Cash Balance	185,938,459	260,736,194	329,374,305	403,546,665	352,438,021	313,025,475	282,467,209

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.						
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.							
2.							
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Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	1,049,302	1,083,462	1,083,462	809,958	809,958	809,958
B. Other Current Expenses	12,253,184	12,020,253	9,800,205	9,355,850	9,456,616	9,562,211
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
TOTAL	13,302,486	13,103,714	10,883,667	10,165,807	10,266,574	10,372,168

Report on Non-General Fund Information
for Submittal to the 2024 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 investment 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.

Increase in FY 2024 expenses due to prior year expenses recharged to general funds

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Beginning Cash Balance	4,529,893	4,086,679	5,092,071	6,002,435	6,857,082	6,436,910	5,997,058
Revenues	2,493,808	3,425,035	2,807,110	2,873,046	2,840,000	2,896,800	2,954,736
Expenditures	2,937,021	2,419,644	1,899,645	2,018,399	3,260,172	3,336,652	3,394,982
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	2,900	0	0	0	0
Ending Cash Balance	4,086,679	5,092,071	6,002,435	6,857,082	6,436,910	5,997,058	5,556,812
Encumbrances	1,106,965	530,157	663,225	1,064,761	891,673	891,673	891,673
Unencumbered Cash Balance	2,979,714	4,561,914	5,339,210	5,792,321	5,545,237	5,105,385	4,665,139

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 2024 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

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total number of users	100,000	100,000	100,000	100,000	100,000	100,000	100,000
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Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Amount invested in maintenance and capital refresh of facilities	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
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**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	400,897	420,192	420,192	420,192	420,192	420,192
B. Other Current Expenses	2,859,275	2,916,461	2,974,790	3,034,286	3,094,971	3,156,871
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
TOTAL	3,260,172	3,336,652	3,394,982	3,454,477	3,515,163	3,577,062

Report on Non-General Fund Information
for Submittal to the 2024 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.

The FY23 Increases in personnel and operating expenses as projects recover from impacts of the pandemic

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Beginning Cash Balance	120,700	121,336	23,392	161,711	224,348	289,796	356,553
Revenues	906,509	780,422	840,972	849,350	830,445	847,054	863,995
Expenditures	905,874	878,365	702,653	786,713	764,997	780,297	795,902
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	121,336	23,392	161,711	224,348	289,796	356,553	424,645
Encumbrances	21,157	39,246	54,543	39,978	0	0	0
Unencumbered Cash Balance	100,178	(15,854)	107,167	184,369	289,796	356,553	424,645

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Average daily mouse cage census serviced by AVS (average 5 mice/cage)	2,000	2,000	2,000	2,000	2,000	2,000
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
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of Principal Investigators using AVS services	30	32	34	36	38	40	42
2.	Number of vertebrate animal protocol activities supported by AVS	44	48	52	56	60	64	68
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8.								
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10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of FTE staff employed by AVS supporting the care and use of animals for biomedical and neurobehavioral activities	8.00	8.00	8.00	8.00	8.00	8.00
2.	Number of students employed by AVS supporting the care and use of animals for biomedical and neurobehavioral activities	6.00	6.00	6.00	6.00	6.00	6.00
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**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: UOH-900
 Name of Fund: Auxiliary Enterprises Special Fund
 Legal Authority: 304A-2157
 Fund Type (MOF): B
 Apprn. Account. No.: S-340

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	504,295	514,381	524,668	535,162	545,865	556,782
B. Other Current Expenses	260,702	265,916	271,234	276,659	282,192	287,836
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	764,997	780,297	795,902	811,821	828,057	844,618

Report on Non-General Fund Information
for Submittal to the 2024 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.

Variations:

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.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (estimated)	FY 2025 (estimated)	FY 2026 (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	3,401,022	3,410,288	3,410,288	3,410,288	3,410,288	3,410,288	3,410,288
Revenues	9,267	0	0	0	0	0	0
Expenditures	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
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	3,410,288	3,410,288	3,410,288	3,410,288	3,410,288	3,410,288	3,410,288
Encumbrances							
Unencumbered Cash Balance	3,410,288	3,410,288	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							

**Non-General Fund Program Measures Report
for submittal to the 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Annual Number of Student Recipients (unduplicated)	1,400	1,400	1,400	1,400	1,400	1,400
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3.							
4.							
5.							
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total Number of Enrolled First-Time Freshmen from Hawaii Public	3,304	3,350	3,400	3,450	3,500	3,450	3,400
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4.								
5.								
6.								
7.								
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9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Number of Scholarships Awarded (Fall + Spring to same student = 2 awards)	2,500	2,500	2,500	2,500	2,500	2,500
2.							
3.							
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10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: UOH-900
 Name of Fund: Scholarship & Assistance Special Fund
 Legal Authority: 304A-2159
 Fund Type (MOF): B
 Apprn. Account. No.: S-340

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
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						
TOTAL	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department:	<u>UOH</u>	Contact Name:	<u>Blanche Fountain</u>
Prog ID(s):	<u>UOH-900</u>	Phone:	<u>956-5090</u>
Name of Fund:	<u>University Revenue Undertakings Fund (UHRUF Admin)</u>	Fund type (MOF):	<u>B</u>
Legal Authority:	<u>304A-2167.5, HRS</u>	Appropriation Acct. No.:	<u>S-340-F</u>

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.

Variations:

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. Revenue increased in FY 2023 due to the rise in interest rates which resulted in more interest income distributed by the UH Treasury Office.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Beginning Cash Balance	1,452,924	1,472,880	1,530,303	1,534,464	1,565,381	1,565,381	1,565,381
Revenues	19,956	157,423	4,161	30,917	30,000	30,000	30,000
Expenditures	0	100,000	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Debt service reserve					(30,000)	(30,000)	(30,000)
Net Total Transfers	0	0	0		(30,000)	(30,000)	(30,000)
Ending Cash Balance	1,472,880	1,530,303	1,534,464	1,565,381	1,565,381	1,565,381	1,565,381
Encumbrances	47,972	122,375	69,775	83,931			
Unencumbered Cash Balance	1,424,908	1,407,928	1,464,689	1,481,450	1,565,381	1,565,381	1,565,381

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
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Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
4.						
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10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
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
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 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.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Beginning Cash Balance	(1)	(1)	0	(0)	(1)	(329)	(657)
Revenues	857	449	179	1,698	1,698	1,698	1,698
Expenditures	1,406	1,382	3,958	2,026	2,026	2,026	2,026
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	549	934	3,778	328	0	0	0
Ending Cash Balance	(1)	0	(0)	(1)	(329)	(657)	(985)
Encumbrances							
Unencumbered Cash Balance	(1)	0	(0)	(1)	(329)	(657)	(985)

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 2024 Legislature
Department of: UOH-900**

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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
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8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	2,026	2,026	2,026	2,026	2,026	2,026
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
TOTAL	2,026	2,026	2,026	2,026	2,026	2,026

Report on Non-General Fund Information
for Submittal to the 2024 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.

Revenue variance in FY2023 is attributed to accounts were updated to add interest income creating nominal revenue.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Beginning Cash Balance	0	0	0	0	(5)	(2,005)	(4,005)
Revenues	0	0	0	396	0	0	0
Expenditures	1,559	1,554	4,209	2,907	2,000	2,000	2,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	1,559	1,554	4,209	2,506	0	0	0
Ending Cash Balance	0	0	0	(5)	(2,005)	(4,005)	(6,005)
Encumbrances							
Unencumbered Cash Balance	0	0	0	(5)	(2,005)	(4,005)	(6,005)

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
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9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses	2,000	2,000	2,000	2,000	2,000	2,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	2,000	2,000	2,000	2,000	2,000	2,000

Report on Non-General Fund Information
for Submittal to the 2024 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.

Variations:

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

Expenses for FY2021 and FY2022 decreased due to operating expenses being covered by other funds.

Expenses for FY2023 increased due to limited availability of other funds to cover expenditures.

Expenses for FY2024 increased due to planned training and site visits to support the projects.

Revenues increased in FY2021 to FY2022 due to \$0 CIP assessment in FY21 due to the funds being needed to support the projects.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Beginning Cash Balance	233,812	208,967	207,191	216,696	218,396	185,496	158,166
Revenues	31,410	1,058	9,505	3,490	27,500	27,500	27,000
Expenditures	56,254	2,834	0	1,791	60,400	54,830	56,050
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	208,967	207,191	216,696	218,396	185,496	158,166	129,116
Encumbrances	595	7,745	11,140	10,874	0	0	0
Unencumbered Cash Balance	208,372	199,446	205,556	207,521	185,496	158,166	129,116

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 2024 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.						
3.						
4.						
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9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses	60,400	54,830	56,050	57,310	58,610	59,950
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	60,400	54,830	56,050	57,310	58,610	59,950

Report on Non-General Fund Information
for Submittal to the 2024 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.
 FY24 decrease due to transferring funds to another fund at Manoa campus

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	250,000	0	0	0	0	0	0
Beginning Cash Balance	12,105	17,539	45,457	76,469	123,388	(0)	(0)
Revenues	140	23,343	25,355	38,923	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Transfer to Manoa revolving fund					(123,388)		
Net Total Transfers	5,294	4,575	5,658	7,996	(123,388)	0	0
Ending Cash Balance	17,539	45,457	76,469	123,388	(0)	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	17,539	45,457	76,469	123,388	(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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Total UH System energy usage (kWh)	198,000,000	198,000,000	198,000,000	198,000,000	198,000,000	198,000,000	198,000,000
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	# of projects that we applied for	1	1	1	1	1	1
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: UOH-900
 Name of Fund: UH Green Special Fund
 Legal Authority: 304A-2181
 Fund Type (MOF): B
 Apprn. Account. No.: S-340

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
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						
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 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. FY21 expenditure variance is attributed to COVID-19 restrictions and being more selective in pursuing opportunities. FY22 revenue variance is attributed to higher amounts of royalties on existing licenses than expected and some new licenses were executed. FY24 expenditure variance is attributed to filling vacant positions.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	4,189,423	4,189,423	4,189,423	4,189,423	4,189,423	4,189,423	4,189,423
Beginning Cash Balance	2,583,280	2,789,628	2,676,736	2,784,026	3,156,756	3,123,550	3,138,312
Revenues	1,891,571	847,864	947,364	848,281	854,831	929,831	1,004,831
Expenditures	1,469,367	983,807	533,156	518,831	898,037	927,569	954,221
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(215,856)	23,051	(306,917)	43,281	10,000	12,500	15,625
Ending Cash Balance	2,789,628	2,676,736	2,784,026	3,156,756	3,123,550	3,138,312	3,204,547
Encumbrances	326,715	293,197	207,147	153,387	0	0	0
Unencumbered Cash Balance	2,462,913	2,383,539	2,576,879	3,003,369	3,123,550	3,138,312	3,204,547

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 2024 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

Fund Measures of Effectiveness		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	a) Inventions Disclosed	64	70	77	85	94	103
2.	a) Active License/Options	180	198	218	240	264	290
3.	a) Royalties Received	\$260,365	\$273,383	\$287,052	\$301,405	\$316,475	\$332,299
4.	a) Start-ups Supported	162	178	196	216	238	262
5.	a) Engagement with Faculty, Staff and Students	373	410	451	496	546	601
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.	a) Start-ups Supported	147	162	178	196	216	262
2.	a) Engagement with Faculty, Staff and Students	339	373	410	451	496	601
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	a) Start-ups Supported	162	178	196	216	238	262
2.	a) Engagement with Faculty, Staff and Students	373	410	451	496	546	601
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: UOH-900
 Name of Fund: Commercial Enterprises Revolving Fund
 Legal Authority: 304A-2251
 Fund Type (MOF): W
 Apprn. Account. No.: S-355

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	385,721	405,007	421,208	421,857	422,529	423,230
B. Other Current Expenses	512,316	522,562	533,013	543,673	554,546	565,637
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	898,037	927,569	954,221	965,530	977,075	988,867

Report on Non-General Fund Information
for Submittal to the 2024 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.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	14,635,577	14,635,577	14,095,470	14,095,470	14,095,470	14,095,470	14,095,470
Beginning Cash Balance	5,218,086	3,777,780	5,565,025	8,987,785	16,027,565	14,245,037	10,024,621
Revenues	16,103,184	16,780,362	16,971,653	20,446,693	19,055,583	17,758,788	18,113,964
Expenditures	16,521,715	15,025,384	13,325,438	13,115,347	20,113,414	20,968,880	21,369,557
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(1,021,775)	32,267	(223,455)	(291,566)	(724,697)	(1,010,325)	(1,011,300)
Ending Cash Balance	3,777,780	5,565,025	8,987,785	16,027,565	14,245,037	10,024,621	5,757,728
Encumbrances	3,353,351	1,949,117	1,689,105	1,480,563			
Unencumbered Cash Balance	424,429	3,615,907	7,298,680	14,547,002	14,245,037	10,024,621	5,757,728

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 2024 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	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	Dollar amount of awards received (dollars in millions)	495.00	500.00	505.00	510.00	515.00	525.00
2.	Proposals processed	2,340	2,363	2,387	2,411	2,435	2,459
3.	Awards processed	1,970	1,990	2,010	2,030	2,050	2,071
4.	Median days from submission to approval of human research protocols	33	32	30	29	29	28
5.	Median days from submission to approval of animal research protocols	25	24	24	23	23	22
6.	Median days from submission to approval of biosafety protocols	31	30	30	29	29	28
7.							
8.							
9.							
10.							

Program Size Indicators		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.	Faculty FTE supported across UH system	4,300	4,300	4,300	4,300	4,300	4,300
2.	Number of human research protocols approved	1,513	1,553	1,594	1,620	1,680	1,827
3.	Number of vertebrate animal research protocols approved	295	300	305	310	315	328
4.	Number of biosafety protocols approved	164	169	174	179	184	194
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	Number of post-approval monitoring audits of human research	14	16	18	20	20	22
2.	Number of semi-annual inspections of animal facilities	58	58	58	58	58	58.00
3.	Number of annual biosafety inspections	192	192	192	192	192	192.00
4.	Number of appropriations priorities advanced	32	32	32	32	32	32.00
5.	Number of post-approval monitoring reports (animal research)	18	19	19	20	20	21.00
6.	Number of post-approval monitoring reports (biosafety)	4	6	6	8	8	10.00
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	5,801,564	6,072,893	6,175,651	6,280,464	6,387,373	6,496,421
B. Other Current Expenses	14,311,850	14,895,987	15,193,907	15,497,784	15,807,740	16,123,895
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles						
L. Leases						
TOTAL	20,113,414	20,968,880	21,369,557	21,778,248	22,195,113	22,620,315

Report on Non-General Fund Information
for Submittal to the 2024 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.
 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 and FY 2023 revenues was the result of increase in interest rates and income acquired from new lease agreements for real estate properties.
 The projected increase in FY 2024 expenditures is due to recurring expense that was charged by other funds in previous fiscal year.

Cash balance lapse to general fund? No
 Statutory language: NA

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	175,000	175,000	175,000	175,000	201,582	201,582	201,582
Beginning Cash Balance	1,182,605	936,737	1,182,678	1,077,752	931,471	1,048,512	1,167,148
Revenues	13,417	5,933	20,508	44,009	41,648	49,435	58,818
Expenditures	259,284	116,393	125,434	130,109	310,097	324,612	335,975
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Campus Assessments					389,000	400,600	0
Strategic Development & Partnership Fund					(3,510)	(6,787)	(8,484)
Net Total Transfers	0	356,400	0	(60,180)	385,490	393,813	(8,484)
Ending Cash Balance	936,737	1,182,678	1,077,752	931,471	1,048,512	1,167,148	881,508
Encumbrances	32,000	67,200	33,600	33,600			
Unencumbered Cash Balance	904,737	1,115,478	1,044,152	897,871	1,048,512	1,167,148	881,508

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 2024 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.

Fund Measures of Effectiveness		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.							
3.							
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Program Size Indicators		FY	FY	FY	FY	FY	FY	
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	N/A						
2.							
3.							
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8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	138,342	144,903	144,903	144,903	144,903	144,903
B. Other Current Expenses	171,755	179,709	191,072	199,601	213,350	229,811
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	310,097	324,612	335,975	344,504	358,253	374,714

Report on Non-General Fund Information
for Submittal to the 2024 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:

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance							
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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.							
3.							
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10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
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9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
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**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: UOH-900
 Name of Fund: Professional Student Exchange Program RF
 Legal Authority: 304A-2277, HRS
 Fund Type (MOF): W
 Appropriation Account Number: N/A

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 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 2024 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.

Cash balance lapse to general fund? No

Statutory language: NA

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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	0
Revenues	515,532	338,462	1,044,364	4,914,504	4,342,000	4,367,000	4,367,000
Expenditures	515,532	338,462	1,044,364	4,914,504	4,342,000	4,367,000	4,367,000
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 2024 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.

	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. Number of Career & Technical Education (CTE) participants - Hawaii	26,282	26,295	26,309	26,322	26,335	26,335
2. Number of Career & Technical Education (CTE) participants - UH Community	6,528	6,531	6,533	6,536	6,539	6,539
3.						
4.						
5.						
6.						
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9.						
10.						

	FY	FY	FY	FY	FY	FY
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1. Total State Population (in thousands)	1,454	1,465	1,477	1,489	1,501	1,513
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
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.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: UOH-900
 Name of Fund: Carl D. Perkins Career & Technical Education
 Legal Authority: 304A-2403
 Fund Type (MOF): N
 Apprn. Account. No.: S-225

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	475,000	500,000	500,000	500,000	500,000	500,000
B. Other Current Expenses	3,867,000	3,867,000	3,867,000	3,867,000	3,867,000	3,867,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	4,342,000	4,367,000	4,367,000	4,367,000	4,367,000	4,367,000

Report on Non-General Fund Information
for Submittal to the 2024 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. P280, P281, P282, P284, P285, P289

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:

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	9,540,705	5,706,880	10,814,882	19,449,363	13,950,010	14,350,010	14,750,010
Revenues	89,632,137	94,606,952	92,940,400	83,845,844	90,200,000	90,200,000	90,200,000
Expenditures	94,290,557	90,203,300	85,411,319	89,345,197	89,800,000	89,800,000	89,800,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	824,596	704,349	1,105,401	0	0	0	0
Ending Cash Balance	5,706,880	10,814,882	19,449,363	13,950,010	14,350,010	14,750,010	15,150,010
Encumbrances	6,953,046	5,829,496	6,764,033	6,515,268	6,500,000	6,500,000	6,500,000
Unencumbered Cash Balance	(1,246,165)	4,985,386	12,685,330	7,434,743	7,850,010	8,250,010	8,650,010

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 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	63,106,122	63,106,122	63,106,122	63,106,122	63,106,122	63,106,122
B. Other Current Expenses	24,313,170	24,313,170	24,313,170	24,313,170	24,313,170	24,313,170
C. Equipment	1,767,938	1,767,938	1,767,938	1,767,938	1,767,938	1,767,938
M. Motor Vehicles	313,916	313,916	313,916	313,916	313,916	313,916
L. Leases	298,854	298,854	298,854	298,854	298,854	298,854
TOTAL	89,800,000	89,800,000	89,800,000	89,800,000	89,800,000	89,800,000

Report on Non-General Fund Information
for Submittal to the 2024 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.

Variations:

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,053,014	1,066,308	1,072,554	1,075,534	1,097,086	1,108,104	1,119,122
Revenues	13,295	6,245	2,980	21,552	11,018	11,018	11,018
Expenditures	0	0		0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,066,308	1,072,554	1,075,534	1,097,086	1,108,104	1,119,122	1,130,140
Encumbrances							
Unencumbered Cash Balance	1,066,308	1,072,554	1,075,534	1,097,086	1,108,104	1,119,122	1,130,140

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 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
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
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 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:

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,112,175	1,119,156	1,565,610	1,172,725	1,508,957	1,608,957	1,708,957
Revenues	651,991	502,765	96,687	756,487	500,000	500,000	500,000
Expenditures	645,010	56,311	489,572	420,255	400,000	400,000	400,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,119,156	1,565,610	1,172,725	1,508,957	1,608,957	1,708,957	1,808,957
Encumbrances	1,293	1,293	19,745	1,325	1,500	1,500	1,500
Unencumbered Cash Balance	1,117,864	1,564,318	1,152,981	1,507,632	1,607,457	1,707,457	1,807,457

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 2024 Legislature
Department of: University of Hawai'i**

Name of Fund: Gifts and Donations Trust Fund
Appropriation Account Number: T996
Fund Type (MOF): T
Legal Authority: Administratively Established

Statement of Objectives

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

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: University of Hawai'i
 Name of Fund: Gifts and Donations Trust Fund
 Legal Authority: Administratively Established
 Fund Type (MOF): T
 Appropriation Account Number: T996

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 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

Variations:

FY2023 revenue variance is attributed to higher fringe benefit rates and higher interest income than FY22. Also, FY23 Unemployment insurance contribution was higher than FY22.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	6,990,156	5,821,298	3,776,007	4,824,376	8,795,185	9,246,442	9,697,699
Revenues	4,874,965	4,380,700	5,504,902	7,707,256	5,616,956	5,616,956	5,616,956
Expenditures	6,043,823	6,425,990	4,456,533	3,736,447	5,165,698	5,165,698	5,165,698
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	5,821,298	3,776,007	4,824,376	8,795,185	9,246,442	9,697,699	10,148,956
Encumbrances	5,345,971	1,810,043	1,494,448	6,313,509	3,740,993	3,740,993	3,740,993
Unencumbered Cash Balance	475,327	1,965,965	3,329,928	2,481,675	5,505,449	5,956,706	6,407,964

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 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	5,165,698	5,165,698	5,165,698	5,165,698	5,165,698	5,165,698
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	5,165,698	5,165,698	5,165,698	5,165,698	5,165,698	5,165,698

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

Department: UOH
 Prog ID(s): UOH-100, UH-800
 Name of Fund: Mānoa Flood Trust Fund-Oct 2004
 Legal Authority: 304A-2003, HRS

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:

FY21 Revenue increased due to receiving insurance proceeds for \$221K Makai Pier and \$438K Mauna Kea.
 FY22 Revenue decreased due to two large insurance proceeds received in FY21 as noted above and not received in FY22.

FY23 Revenue increased due to the insurance claim received in FY23 for Bilger Addition, Thft Shop, Parking Structure 2, Portables Cottage.
 FY24-FY26 revenues decreased because we do not anticipate receiving any insurance claims, only interest income. Calculated interest as 1% of beginning cash balance.

FY21 Expenses decreased due to \$434K less costs for UH lab School paid in FY21 offset with expenses for Shidler Classroom Flood Mitigation \$260K
 FY22 No expenditures for projects.

FY23 Expenses increased due to costs for POST Building project.
 FY24 Projected expenses increased due to additional project for DPS Control Room
 FY25 Projected expenses decreased due to only the cost of POST Building project anticipated.
 FY26 Projected expenses decrease due to no projects identified at this time.

Cash balance lapse to general fund? (Yes / No) NO

Statutory language: None

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,734,039	1,696,386	1,897,952	1,902,187	1,542,935	1,022,502	619,825
Revenues	507,114	667,844	4,235	125,658	17,382	7,323	1,076
Expenditures	544,767	360,078	0	484,910	537,815	410,000	0
Transfers							
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	(106,201)	0	0	0	0	0
Ending Cash Balance	1,696,386	1,897,952	1,902,187	1,542,935	1,022,502	619,825	620,901
Encumbrances	85,079	316,011	1,320,000				
Unencumbered Cash Balance	1,611,308	1,581,941	582,187	1,542,935	1,022,502	619,825	620,901

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 2024 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: 304A-2003, HRS

Statement of Objectives

Manoa buildings and other facilities damages caused by natural disasters and unforeseen events are properly repaired and maintained.

Fund Measures of Effectiveness		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	Number of damage repairs completed and reimbursed from insurance	2	3	0	0	0	0
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY	FY	FY	FY	FY	FY	
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	Number of buildings on campus	523	523	523	523	523	523	523
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	Number of damages assessed	3.00	3.00	0.00	0.00	0.00	0.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: University of Hawaii
 Name of Fund: UH MANOA FLOOD - OCT 2004 (NOT IN S/T)
 Legal Authority: 304A-2003, HRS
 Fund Type (MOF): T
 Apprn. Acct. Number: T-993-F

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses	537,815	410,000	0	0	0	0
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	537,815	410,000	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 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

Variations:

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(2,447)	(2,477)	(2,492)	(2,499)	(2,549)	(2,574)	(2,599)
Revenues	(31)	(15)	(7)	(50)	(25)	(25)	(25)
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(2,477)	(2,492)	(2,499)	(2,549)	(2,574)	(2,599)	(2,624)
Encumbrances							
Unencumbered Cash Balance	(2,477)	(2,492)	(2,499)	(2,549)	(2,574)	(2,599)	(2,624)

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 2024 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:

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,870,330	1,900,413	1,850,753	2,197,586	2,513,821	2,674,396	2,834,971
Revenues	1,183,480	1,042,670	1,155,150	1,256,228	1,159,000	1,159,000	1,159,000
Expenditures	1,147,497	1,086,430	808,317	946,093	997,000	997,000	997,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(5,900)	(5,900)	0	6,100	(1,425)	(1,425)	(1,425)
Ending Cash Balance	1,900,413	1,850,753	2,197,586	2,513,821	2,674,396	2,834,971	2,995,546
Encumbrances	2	0	208	0	0	0	0
Unencumbered Cash Balance	1,900,411	1,850,753	2,197,378	2,513,821	2,674,396	2,834,971	2,995,546

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 2024 Legislature
University of Hawai'i**

Name of Fund: UH Quasi-Endowment Trust Fund
 Appropriation Account Number: T996
 Fund Type (MOF): T
 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.

Fund Measures of Effectiveness

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: University of Hawai'i
 Name of Fund: UH Quasi-Endowment Trust Fund
 Legal Authority: 304A-2355 HRS
 Fund Type (MOF): T
 Appropriation Account Number: T996

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 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.

Variations:

FY 2020 revenue variance is due to the terminal vacation payout fringe rate of 0%, pursuant to Act 5, SLH 2019, Section 8 reimbursement. Similar for FY 2021, the terminal vacation payout fringe rate is projected to be 0% pursuant to Act 5, SLH2019, Section 8 reimbursement. 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.

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	6,918,224	4,038,738	491,488	(5,261,785)	(4,833,431)	(10,144,090)	(15,454,750)
Revenues	73,420	11,632	2,317,897	3,089,138	1,373,022	1,373,022	1,373,022
Expenditures	2,952,906	3,558,882	8,071,170	2,660,785	6,683,681	6,683,681	6,683,681
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	4,038,738	491,488	(5,261,785)	(4,833,431)	(10,144,090)	(15,454,750)	(20,765,409)
Encumbrances							
Unencumbered Cash Balance	4,038,738	491,488	(5,261,785)	(4,833,431)	(10,144,090)	(15,454,750)	(20,765,409)

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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	As this fund is administrative/operational in nature, Measures of Effectiveness are not appropriate for this fund.						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: UOH-900
 Name of Fund: Vacation Assessment Reserve
 Legal Authority: Administratively Established
 Fund Type (MOF): T
 Apprn. Account. No.: T-996

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	6,683,681	6,683,681	6,683,681	6,683,681	6,683,681	6,683,681
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	6,683,681	6,683,681	6,683,681	6,683,681	6,683,681	6,683,681

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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

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

Intended Purpose:

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

Source of Revenues:

Private gifts and donations and distributions from UH Foundation endowment accounts

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 Foundation endowment accounts interest until August 2022 due to slow UH Foundation processing. Increase in 2023 due to receiving two years (2022 and 2023) of Foundation endowment distributions in one year.

Cash balance lapse to general fund? (Yes / No) NO

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(333,099)	(335,476)	(41,319)	(41,031)	325,392	290,392	255,392
Revenues	(2,377)	294,157	287	366,423	165,000	165,000	165,000
Expenditures	0	0	0	0	200,000	200,000	200,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(335,476)	(41,319)	(41,031)	325,392	290,392	255,392	220,392
Encumbrances							
Unencumbered Cash Balance	(335,476)	(41,319)	(41,031)	325,392	290,392	255,392	220,392

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 2024 Legislature
Department of: University of Hawaii**

Name of Fund: Intercollegiate Athletics Scholarships Trust Fund
 Apprn. Acct. Number: T995
 Fund Type (MOF): T
 Legal Authority: 304A-106 HRS

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.

	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Fund Measures of Effectiveness						
1. Number of Student Athletes	450	450	450	450	450	
2. All-Conference Academic Awards (Big West, Mountain West, MPSF)	128	128	128	128	128	128
3. All-District Academic Awards: 52	52	52	52	52	52	52
4. All-America and Other Organization Academic Awards	6	6	6	6	6	6
Athletic Awards - National Player of the Year: 1 National Assistant Coach of the Year: 1 All-America: 16 All-District/Region: 2 Conference Coach of the Year: 4 Conference Player of the Year: 6 Conference Freshmen of the Year: 4 Other Postseason Awards: 4 All-Conference: 110	148	148	148	148	148	148
5.						
6.						
7.						
8.						
9.						
10.						

	FY	FY	FY	FY	FY	FY	
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Program Size Indicators							
1. Total state population	1,440	1,450	1,460	1,470	1,481	1,491	1,502
2. Undergraduate headcount enrollment	14,162	14,421	14,594	14,826	14,953	14,717	14,751
3. Graduate headcount enrollment	4,876	4,870	4,985	4,997	5,009	5,019	5,026
4.							
5.							
6.							
7.							
8.							
9.							
10.							

	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Fund Activities Encompassed						
1. Number of athletic competitions sponsored on O'ahu/Neighbor Island	222	225	225	225	225	225
2. Number of athletic competitions participated in the mainland	239	235	235	235	235	235
3. Season Ticket Sales (\$)	2,396,493	2,424,023	2,472,503	2,521,953	2,572,392	2,623,840
4. General Ticket Sales (\$)	2,396,493	2,424,023	2,472,503	2,521,953	2,572,392	2,623,840
5. Corporate Sponsorships (\$)	2,600,000	2,700,000	2,800,000	2,900,000	3,000,000	3,100,000
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: University of Hawaii
 Name of Fund: Intercollegiate Athletics Scholarships Trust Fund
 Legal Authority: 304A-106 HRS
 Fund Type (MOF): T
 Appropriation Account Number: T995

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses	200,000	200,000	200,000	200,000	200,000	200,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	200,000	200,000	200,000	200,000	200,000	200,000

Report on Non-General Fund Information
for Submittal to the 2024 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:

Cash balance lapse to general fund? No
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,705,354	1,778,635	2,042,525	1,999,112	2,275,693	2,406,493	2,537,293
Revenues	501,152	500,802	427,758	578,882	502,000	502,000	502,000
Expenditures	442,881	261,515	480,157	325,516	378,000	378,000	378,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	15,009	24,604	8,986	23,215	6,800	6,800	6,800
Ending Cash Balance	1,778,635	2,042,525	1,999,112	2,275,693	2,406,493	2,537,293	2,668,093
Encumbrances	797	20,224	764	5,587	6,800	6,800	6,800
Unencumbered Cash Balance	1,777,838	2,022,302	1,998,348	2,270,106	2,399,693	2,530,493	2,661,293

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 2024 Legislature
Department of: University of Hawai'i**

Name of Fund: Financial Aid Scholarships Trust Fund
Appropriation Account Number: T995
Fund Type (MOF): T
Legal Authority: Administratively Established

Statement of Objectives

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

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: University of Hawai'i
 Name of Fund: Financial Aid Scholarships Trust Fund
 Legal Authority: Administratively Established
 Fund Type (MOF): T
 Appropriation Account Number: T995

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 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:

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	78,308,647	77,290,948	81,100,030	82,840,616	82,840,616	82,840,616	82,840,616
Revenues	2,034,397	6,570,484	4,038,491	0			
Expenditures	3,052,096	2,761,402	2,530,914	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	77,290,948	81,100,030	82,607,607	82,840,616	82,840,616	82,840,616	82,840,616
Encumbrances							
Unencumbered Cash Balance	77,290,948	81,100,030	82,607,607	82,840,616	82,840,616	82,840,616	82,840,616

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 2024 Legislature
University of Hawai'i**

Name of Fund: Endowment Fund
 Appropriation Account Number: T998
 Fund Type (MOF): T
 Legal Authority: Administratively Established

Statement of Objectives

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

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: University of Hawai'i
 Name of Fund: Endowment Fund
 Legal Authority: Administratively Established
 Fund Type (MOF): T
 Appropriation Account Number: T998

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 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:

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	309,565	313,474	315,310	316,190	322,529	324,779	327,029
Revenues	3,909	1,836	(3,049)	6,339	2,250	2,250	2,250
Expenditures	0	0	(3,930)	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	313,474	315,310	316,190	322,529	324,779	327,029	329,279
Encumbrances							
Unencumbered Cash Balance	313,474	315,310	316,190	322,529	324,779	327,029	329,279

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 2024 Legislature
University of Hawai'i**

Name of Fund: Short-Term Loan Trust Fund
Appropriation Account Number: T997
Fund Type (MOF): T
Legal Authority: Administratively Established

Statement of Objectives

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

Fund Measures of Effectiveness	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Program Size Indicators	FY	FY	FY	FY	FY	FY	
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. N/A							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Fund Activities Encompassed	FY	FY	FY	FY	FY	FY
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: University of Hawai'i
 Name of Fund: Short-Term Loan Trust Fund
 Legal Authority: Administratively Established
 Fund Type (MOF): T
 Appropriation Account Number: T997

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 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 2024 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:

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2,747,955	454,190	(1,463,212)	147,611	76,191	(13,809)	(103,809)
Revenues	673,984	46,698	4,134,667	148,186	1,250,000	1,250,000	1,250,000
Expenditures	656,114	1,964,100	2,523,844	219,606	1,340,000	1,340,000	1,340,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	(2,311,636)	0	0	0	0	0	0
Ending Cash Balance	454,190	(1,463,212)	147,611	76,191	(13,809)	(103,809)	(193,809)
Encumbrances	475,358	245,047	107,188	7,788			
Unencumbered Cash Balance	(21,168)	(1,708,259)	40,424	68,402	(13,809)	(103,809)	(193,809)

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 2024 Legislature
University of Hawai'i**

Name of Fund: Unexpended Plant
Appropriation Account Number: T990
Fund Type (MOF): T
Legal Authority: Administratively Established

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.

Fund Measures of Effectiveness		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY	FY	FY	FY	FY	FY	
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Fund Activities Encompassed		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: University of Hawai'i
 Name of Fund: Unexpended Plant
 Legal Authority: Administratively Established
 Fund Type (MOF): T
 Appropriation Account Number: T990

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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

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:

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(833,827,989)	(850,956,496)	(928,297,065)	(1,155,208,532)	(1,382,030,881)	(1,521,501,064)	(1,660,971,247)
Revenues	(16,922,569)	(86,984,033)	(238,945,873)	(226,742,499)	(142,398,744)	(142,398,744)	(142,398,744)
Expenditures	205,937	(9,643,464)	(2,356,567)	79,850	(2,928,561)	(2,928,561)	(2,928,561)
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	(850,956,496)	(928,297,065)	(1,164,886,372)	(1,382,030,881)	(1,521,501,064)	(1,660,971,247)	(1,800,441,430)
Encumbrances	11,482	11,587	2,971	3,710	7,438	7,438	7,438
Unencumbered Cash Balance	(850,967,978)	(928,308,652)	(1,164,889,343)	(1,382,034,591)	(1,521,508,502)	(1,660,978,684)	(1,800,448,867)

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 non general 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/GASBYREND								
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
TOTAL	(945,544,400)	(238,945,873)	(2,356,567)	-	(1,182,133,707)	2,971	(1,182,136,678)	

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
University of Hawai'i**

Name of Fund: Agency Funds
 Appropriation Account Number: T999
 Fund Type (MOF): T
 Legal Authority: Administratively Established

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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.								
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Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: University of Hawai'i
 Name of Fund: Agency Funds
 Legal Authority: Administratively Established
 Fund Type (MOF): T
 Appropriation Account Number: T999

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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

Contact Name: Michael Ng
 Phone: 956-6071

Fund type (MOF) W (FY20-FY21) / T (FY22-FY26)
 Appropriation Acct. No. S-356 (FY20-FY21) / T-987 (FY22-FY26)

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.

Cash balance lapse to general fund? No

Statutory language:

Expenditures - FY21 debt service decreased due to refunding of BABs.

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Revenues	4,469,819	2,243,235	0	0	0	0	0
Expenditures	43,916,069	38,334,300	37,950,067	37,940,589	37,933,125	37,922,291	37,911,265
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	39,446,250	36,091,065	37,950,067	37,940,589	37,933,125	37,922,291	37,911,265
Ending Cash Balance	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Encumbrances							
Unencumbered Cash Balance	(1)	(1)	(1)	(1)	(1)	(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 2024 Legislature
Department of: University of Hawai'i**

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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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.						
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: University of Hawai'i
 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 _____

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses	37,933,125	37,922,291	37,911,265	36,903,748	37,805,912	37,798,655
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	37,933,125	37,922,291	37,911,265	36,903,748	37,805,912	37,798,655

Report on Non-General Fund Information
for Submittal to the 2024 Legislature

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

Contact Name: Michael Ng
 Phone: 956-6071
 Fund type (MOF) W (FY20-FY21) / T (FY22-FY26)
 Appropriation Acct. No. S-357 (FY20-FY21) / T-988 (FY22-FY26)

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:

Cash balance lapse to general fund? No

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	11,169,982	11,169,982	7,957,802	8,566,053	7,192,063	5,818,182	4,446,023
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	(3,212,179)	608,251	(1,373,990)	(1,373,881)	(1,372,158)	(1,371,373)
Ending Cash Balance	11,169,982	7,957,802	8,566,053	7,192,063	5,818,182	4,446,023	3,074,650
Encumbrances							
Unencumbered Cash Balance	11,169,982	7,957,802	8,566,053	7,192,063	5,818,182	4,446,023	3,074,650

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 2024 Legislature
Department of: University of Hawai'i**

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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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.						
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Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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Fund Activities Encompassed		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
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**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: University of Hawai'i
 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 _____

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services						
B. Other Current Expenses						
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	0	0	0	0	0	0