UNIVERSITY OF HAWAIʻI SYSTEM

REPORT

REPORT TO THE 2003 LEGISLATURE

Summary of University of Hawaiʻi Special, Revolving, and Trust Funds for the Fiscal Year Ended June 30, 2002

Section 304-7 and 304-8, Hawaiʻi Revised Statutes

Summary of University of Hawaiʻi Special Funds: Auxiliary Enterprises, Facilities Use, Community Services, and Tuition and Fees for the Fiscal Year Ended June 30, 2002

Section 26, Act 115/1998, Session Laws of Hawaiʻi

November 2002
## University of Hawaii - Community Colleges

**Revolving:**
- Conference Center
- Diploma and Transcript
- Facilities Use
- Parking
- Student Activities
- Maui Student Housing
- Vocational and Technical Training

**Special:**
- Library Services
- Community College Special Fund
- Tuition and Fees

**Trust:**
- Financial aid Scholarships
- Gifts and Donations
- Private Contracts and Grants
- Short Term Loans

## University of Hawaii at Hilo

**Revolving:**
- Athletics
- Conference Center
- Diploma and Transcript
- Hawaiian Language College
- Hilo Theatre
- Parking
- Research and Training
- Student Activities
- Student Housing
- Vocational and Technical Training

**Special:**
- Auxiliary Services
- Continuing Education and Community Service
- Financial aid Scholarships
- Food Service
- Library Service
- Summer Session
- Theater Group
- Tuition and Fees

**Trust:**
- Gifts and Donations
- Private Contracts and Grants
- Short Term Loans
University of Hawaii at Manoa

Revolving:

Athletics
Bond System Administration
Bond System Bookstores
Bond System Campus Center
Bond System Food Services
Bond System Student Housing
Bond System Telecommunications
Child Care
Conference Center
Diploma and Transcripts
Facilities Use
Housing Assistance
Graduate Application
Lab School Summer Program
Parking
Seed Distribution
Student Activities
Student Health Services
UH Press
Waialee Farm
Waahila Faculty Housing

Special:

Agriculture Diagnostic Services
Aquaria
Auxiliary Services
Continuing Education and Community Serv Cen
Counseling and Student Development
Food Service
Information Technology Services
Lab Animal Services
Library Services
Malpractice Insurance
Risk Management
Summer Session
Theater Group
Transportation Services
Tuition and Fees

Trust:

EWC - UH Services
Financial Aid Scholarships
Gifts and Donations
Okinawa Program
Private Contracts and Grants
Short Term Loans
### University of Hawaii - Systemwide

**Revolving:**
- Alumni 29
- Commercial Enterprises
- Discoveries and Inventions
- Research and Training 30
- State Higher Education Loan
- Workers’ Compensation and Unemployment Insurance

**Special:**
- Information Technology Services 31
- Tuition and Fees
- Workers’ Compensation and Unemployment Insurance

**Trust:**
- Gifts and Donations 32
- Private Contracts and Grants

### University of Hawaii at West Oahu

**Revolving:**
- Center for Laboratory Educ and Research 33
- Diploma and Transcript
- Research and Training
- Student Activities 34

**Special:**
- Library Services 35
- Summer Session
- Tuition and Fees

**Trust:**
- Financial Aid Scholarships 36
- Gifts and Donations
- Private Contracts and Grants
- Short Term Loans 37

### University of Hawaii Consolidation

**Special:**
- UH Auxiliary Enterprises Special Fund 38
  - Auxiliary Services
  - Food Services
  - Laboratory Animals Services
  - Student Development
  - Transportation Services
- UH Community Services Special Fund
  - Continuing Education and Community Serv (Non-credit)
  - Summer Session (Non-credit)
  - Theater Group
- UH Tuition and Fees Special Fund
  - Summer Session (Credit courses)
  - Continuing Education and Community Serv (Credit)
  - Regular Session

**Revolving:**
- Facilities Use 39
<table>
<thead>
<tr>
<th>Fund Name</th>
<th>Legal Authorization</th>
<th>Type</th>
<th>Description</th>
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| **Community Colleges Diploma and Transcript** | HRS 304-8.3          | Revolving  | 11XX CASH/TCD INVESTMENTS | -           |
|                                               |                      |            | 3XXX FUND BALANCE         |             |
|                                               |                      |            | 4XXX FUND ADDITIONS       |             |
|                                               |                      |            | 5XXX FUND DEDUCTIONS      | 34,122      |
|                                               |                      |            | 93XX REVENUES             | -           |
|                                               |                      |            | 95XX EXPENSES             | (3)         |
|                                               |                      |            | 96XX ENCUMBRANCES         | -           |
| **UNENCUMBERED FUND BALANCE**               |                      |            |                      | -           |

| **Community Colleges Facilities Use**       | HRS 304-8.957        | Revolving  | 11XX CASH/TCD INVESTMENTS | 63          |
|                                               |                      |            | 3XXX FUND BALANCE         | 63          |
|                                               |                      |            | 4XXX FUND ADDITIONS       |             |
|                                               |                      |            | 5XXX FUND DEDUCTIONS      | 20,623      |
|                                               |                      |            | 93XX REVENUES             | (147)       |
|                                               |                      |            | 95XX EXPENSES             | -           |
|                                               |                      |            | 96XX ENCUMBRANCES         | -           |
| **UNENCUMBERED FUND BALANCE**               |                      |            |                      | 63          |
### Fund: Community Colleges Parking

**Legal Authorization:** HRS 308-2

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**Unencumbered Fund Balance:** 92

### Fund: Community Colleges Student Activities

**Legal Authorization:** HRS 304-8.6

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**Unencumbered Fund Balance:** 1,066,418

### Fund: Community Colleges Maui Student Housing

**Legal Authorization:** HRS 306-10

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**Unencumbered Fund Balance:** (33,167)
Name of Fund: Community Colleges Vocational and Technical Training
Legal Authorization: HRS 304-6.4
Fund Type: Revolving

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**UNENCUMBERED FUND BALANCE** 29,410
### UNIVERSITY OF HAWAI'I
### REVOLVING, SPECIAL, AND TRUST FUNDS
### AS OF JUNE 30, 2002

#### Name of Fund: Community Colleges

**Library Services**

**Legal Authorization:** HRS 304-9.33

**Fund Type:** Special

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**UNENCUMBERED FUND BALANCE:** (7,749)

#### Name of Fund: Community Colleges

**Community College Special Fund**

**Legal Authorization:** HRS 305-4

**Fund Type:** Special

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**UNENCUMBERED FUND BALANCE:** 3,618,859

#### Name of Fund: Community Colleges

**Tuition and Fees**

**Legal Authorization:** HRS 304-16.5

**Fund Type:** Special

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**UNENCUMBERED FUND BALANCE:** 1,822,426
# University of Hawai'i
## Revolving, Special, and Trust Funds
### As of June 30, 2002

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<th>Financial Aid Scholarships</th>
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**Unencumbered Fund Balance**: 100,571

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<th>Gifts and Donations</th>
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**Unencumbered Fund Balance**: 12,754

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<th>Private Contracts and Grants</th>
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**Unencumbered Fund Balance**: 7,610
## Name of Fund: Community Colleges  
### Short Term Loans

**Legal Authorization:** HRS 304-8.3  
**Fund Type:** Trust

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**UNENCUMBERED FUND BALANCE:** $50,500
### Name of Fund: Hilo Athletics

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**UNENCUMBERED FUND BALANCE**: 14,824

### Name of Fund: Hilo Conference Center

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**UNENCUMBERED FUND BALANCE**: 458

### Name of Fund: Hilo Diploma and Transcript

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**UNENCUMBERED FUND BALANCE**: 30,639
### Hawaiian Language College

**Legal Authorization:** HRS 304-69

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### Hilo Theatre

**Legal Authorization:** HRS 304-8.946

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### Parking

**Legal Authorization:** HRS 308-2

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<td>5XXX FUND DEDUCTIONS</td>
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<td><strong>UNENCUMBERED FUND BALANCE</strong></td>
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### Hilo - Research and Training

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<td><strong>UNENCUMBERED FUND BALANCE</strong></td>
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### Hilo - Student Activities

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### Hilo - Student Housing

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<tr>
<td>95XX EXPENSES</td>
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</table>
Name of Fund: Hilo Vocational and Technical Training

Legal Authorization: HRS 304-9.4

Fund Type: Revolving

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UNENCUMBERED FUND BALANCE 72,099
### Name of Fund: Hilo  - Auxiliary Services

**Legal Authorization:** HRS 304-9.956

**Fund Type:** Special

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**UNENCUMBERED FUND BALANCE:** 161,862

### Name of Fund: Hilo  - Continuing Education and Community Service

**Legal Authorization:** HRS 304-9.955, 304-16.5

**Fund Type:** Special

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**UNENCUMBERED FUND BALANCE:** 520,769

### Name of Fund: Hilo  - Financial Aid Scholarships

**Legal Authorization:** HRS 304-9

**Fund Type:** Special

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<td>93XX REVENUES</td>
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**UNENCUMBERED FUND BALANCE:** 89,407
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<th>Food Service</th>
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<td>11XX CASH/TCD INVESTMENTS</td>
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<td>93XX REVENUES</td>
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<td>95XX EXPENSES</td>
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<td>Description</td>
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<tr>
<td>95XX EXPENSES</td>
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<td>96XX ENCUMBRANCES</td>
<td>97,710</td>
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<tr>
<td><strong>UNENCUMBERED FUND BALANCE</strong></td>
<td><strong>199,313</strong></td>
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### Hilo Theater Group

**Legal Authorization:** HRS 304-8.955  
**Fund Type:** Special

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<td>93XX REVENUES</td>
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<td>95XX EXPENSES</td>
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<td>96XX ENCUMBRANCES</td>
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**Unencumbered Fund Balance:** 14,759

### Hilo Tuition and Fees

**Legal Authorization:** HRS 304-16.5  
**Fund Type:** Special

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<td>5,898,570</td>
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<td>6,214,412</td>
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<td>96XX ENCUMBRANCES</td>
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**Unencumbered Fund Balance:** 1,272,882
### UNIVERSITY OF HAWAI'I
### REVOLVING, SPECIAL, AND TRUST FUNDS
### AS OF JUNE 30, 2002

<table>
<thead>
<tr>
<th>Name of Fund: Hilo</th>
<th>Gifts and Donations</th>
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<tbody>
<tr>
<td>Legal Authorization:</td>
<td>HRS 304-7</td>
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<table>
<thead>
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<th>Description</th>
<th>Amount</th>
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<tbody>
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<td>11XX CASH/TCD INVESTMENTS</td>
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<td>4XXX FUND ADDITIONS</td>
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<tr>
<td>5XXX FUND DEDUCTIONS</td>
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<tr>
<td>95XX EXPENSES</td>
<td>-</td>
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<tr>
<td>96XX ENCUMBRANCES</td>
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| UNENCUMBERED FUND BALANCE | 24 |

<table>
<thead>
<tr>
<th>Name of Fund: Hilo</th>
<th>Private Contracts and Grants</th>
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<tbody>
<tr>
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<td>93XX REVENUES</td>
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<td>95XX EXPENSES</td>
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| UNENCUMBERED FUND BALANCE | (26,737) |

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<td>93XX REVENUES</td>
<td>-</td>
</tr>
<tr>
<td>95XX EXPENSES</td>
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<tr>
<td>96XX ENCUMBRANCES</td>
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| UNENCUMBERED FUND BALANCE | 15,025 |
### Name of Fund: Manoa Athletics

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**UNENCUMBERED FUND BALANCE**: ($535,595)

### Name of Fund: Manoa Bond System Administration

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<tbody>
<tr>
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</table>

<table>
<thead>
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**UNENCUMBERED FUND BALANCE**: $1,484,036

### Name of Fund: Manoa Bond System Bookstores

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**UNENCUMBERED FUND BALANCE**: $7,750,374
### Manoa Bond System Campus Center

**Legal Authorization:** HRS 306-10  
**Fund Type:** Revolving

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**Unencumbered Fund Balance:** 568,437

### Manoa Bond System Food Services

**Legal Authorization:** HRS 306-10  
**Fund Type:** Revolving

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**Unencumbered Fund Balance:** 718,873

### Manoa Bond System Student Housing

**Legal Authorization:** HRS 306-10  
**Fund Type:** Revolving

<table>
<thead>
<tr>
<th>Description</th>
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<tbody>
<tr>
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<td>4,731,230</td>
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<td>3XXX FUND BALANCE</td>
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<td>5XXX FUND DEDUCTIONS</td>
<td>4,598,444</td>
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<tr>
<td>93XX REVENUES</td>
<td>9,873,082</td>
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<tr>
<td>95XX EXPENSES</td>
<td>6,334,069</td>
</tr>
<tr>
<td>96XX ENCUMBRANCES</td>
<td>307,769</td>
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</table>

**Unencumbered Fund Balance:** 2,773,205
### Manoa Bond System Telecommunications

**Legal Authorization:** HRS 306-10

**Fund Type:** Revolving

<table>
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<tbody>
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<td>2,099,059</td>
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<td>93XX REVENUES</td>
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<td>2,030,324</td>
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<td>96XX ENCUMBRANCES</td>
<td>76,626</td>
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**Unencumbered Fund Balance:** 1,936,038

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### Manoa Child Care

**Legal Authorization:** HRS 304-8.91

**Fund Type:** Revolving

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<td>5XXX FUND DEDUCTIONS</td>
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<tr>
<td>93XX REVENUES</td>
<td>417,877</td>
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<td>95XX EXPENSES</td>
<td>540,022</td>
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<tr>
<td>96XX ENCUMBRANCES</td>
<td>2,963</td>
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**Unencumbered Fund Balance:** (15,793)

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### Manoa Conference Center

**Legal Authorization:** HRS 304-8.94

**Fund Type:** Revolving

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<th>Description</th>
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<td>4XXX FUND ADDITIONS</td>
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<tr>
<td>95XX EXPENSES</td>
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<tr>
<td>96XX ENCUMBRANCES</td>
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**Unencumbered Fund Balance:** 260,404
### Name of Fund: Manoa - Diploma and Transcripts

**Legal Authorization:** HRS 304-8.3

**Fund Type:** Revolving

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<th>Description</th>
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<td>4XXX FUND ADDITIONS</td>
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<tr>
<td>93XX REVENUES</td>
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<td>95XX EXPENSES</td>
<td>238,500</td>
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<td>96XX ENCUMBRANCES</td>
<td>43,335</td>
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**UNENCUMBERED FUND BALANCE:** 235,053

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### Name of Fund: Manoa - Facilities Use

**Legal Authorization:** HRS 304-8.957

**Fund Type:** Revolving

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<th>Description</th>
<th>Amount</th>
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<td>4XXX FUND ADDITIONS</td>
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<tr>
<td>93XX REVENUES</td>
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<td>95XX EXPENSES</td>
<td>(7,775)</td>
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**UNENCUMBERED FUND BALANCE:** 170,929

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### Name of Fund: Manoa - Graduate Application

**Legal Authorization:** HRS 304-8.98

**Fund Type:** Revolving

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<th>Description</th>
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<td>4XXX FUND ADDITIONS</td>
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<td>93XX REVENUES</td>
<td>101,093</td>
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<td>95XX EXPENSES</td>
<td>126,540</td>
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<td>96XX ENCUMBRANCES</td>
<td>14,794</td>
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**UNENCUMBERED FUND BALANCE:** 152,353
### Name of Fund: Manoa          Housing Assistance
Legal Authorization: HRS 304-9.36
Fund Type: Revolving

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<th>Description</th>
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<td>5,018,731</td>
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**UNENCUMBERED FUND BALANCE**: 4,943,946

### Name of Fund: Manoa          Lab School Summer Program
Legal Authorization: HRS 304-27
Fund Type: Revolving

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<td>93XX REVENUES</td>
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<td>95XX EXPENSES</td>
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**UNENCUMBERED FUND BALANCE**: 187,032

### Name of Fund: Manoa          Parking
Legal Authorization: HRS 306-10
Fund Type: Revolving

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<th>Description</th>
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<td>96XX ENCUMBRANCES</td>
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**UNENCUMBERED FUND BALANCE**: 881,740
### Name of Fund: Manoa  Seed Distribution

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<table>
<thead>
<tr>
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<tbody>
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<td>95XX EXPENSES</td>
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**UNENCUMBERED FUND BALANCE**: 31,589

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### Name of Fund: Manoa  Student Activities

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<table>
<thead>
<tr>
<th>Description</th>
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<tbody>
<tr>
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<td>5XXX FUND DEDUCTIONS</td>
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<td>93XX REVENUES</td>
<td>1,453,897</td>
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<td>1,575,740</td>
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<td>96XX ENCUMBRANCES</td>
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**UNENCUMBERED FUND BALANCE**: 1,471,184

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### Name of Fund: Manoa  Student Health Services

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<th>HRS 304-8.2</th>
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<table>
<thead>
<tr>
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<tbody>
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<tr>
<td>93XX REVENUES</td>
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<td>95XX EXPENSES</td>
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<td>45,777</td>
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**UNENCUMBERED FUND BALANCE**: 21,524
### UNIVERSITY OF HAWAI'I
### REVOLVING, SPECIAL, AND TRUST FUNDS
### AS OF JUNE 30, 2002

<table>
<thead>
<tr>
<th>Name of Fund</th>
<th>UH Press</th>
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<tbody>
<tr>
<td>Legal Authorization</td>
<td>HRS 304-8/B&amp;F 12/22/89</td>
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<td>Fund Type</td>
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<table>
<thead>
<tr>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>11XX CASH/TCD INVESTMENTS</td>
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<td>93XX REVENUES</td>
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<td>95XX EXPENSES</td>
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**UNENCUMBERED FUND BALANCE**: 3,117,947

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<tbody>
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<td>Legal Authorization</td>
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<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
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<td>11XX CASH/TCD INVESTMENTS</td>
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<tr>
<td>5XXX FUND DEDUCTIONS</td>
<td></td>
</tr>
<tr>
<td>93XX REVENUES</td>
<td>31,609</td>
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<td>176,749</td>
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<td>23,476</td>
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**UNENCUMBERED FUND BALANCE**: 236,882

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<th>Name of Fund</th>
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<td>HRS 306-10</td>
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<table>
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<tbody>
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<td>93XX REVENUES</td>
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<td>95XX EXPENSES</td>
<td>226,322</td>
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<td>96XX ENCUMBRANCES</td>
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**UNENCUMBERED FUND BALANCE**: 391,125
### Manoa - Agriculture Diagnostic Services

**Legal Authorization:** HRS 304-8/B&F 8/5/85  
**Fund Type:** Special  

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<td>5XXX FUND DEDUCTIONS</td>
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<tr>
<td>93XX REVENUES</td>
<td>1,266,363</td>
</tr>
<tr>
<td>95XX EXPENSES</td>
<td>1,314,369</td>
</tr>
<tr>
<td>96XX ENCUMBRANCES</td>
<td>48,346</td>
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**UNENCUMBERED FUND BALANCE:** 19,677

### Manoa - Aquaria

**Legal Authorization:** HRS 304-33  
**Fund Type:** Special  

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<th>Description</th>
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</tr>
<tr>
<td>5XXX FUND DEDUCTIONS</td>
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<tr>
<td>93XX REVENUES</td>
<td>1,266,363</td>
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<tr>
<td>95XX EXPENSES</td>
<td>1,314,369</td>
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<tr>
<td>96XX ENCUMBRANCES</td>
<td>48,346</td>
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**UNENCUMBERED FUND BALANCE:** 273,154

### Manoa - Auxiliary Services

**Legal Authorization:** HRS 304-8/356  
**Fund Type:** Special  

<table>
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<th>Description</th>
<th>Amount</th>
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<tbody>
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<td>11XX CASH/TCD INVESTMENTS</td>
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<td>93XX REVENUES</td>
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<tr>
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<td>979,736</td>
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<td>96XX ENCUMBRANCES</td>
<td>9,443</td>
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**UNENCUMBERED FUND BALANCE:** 596,117
### Manoa - College of Continuing Education & Community Services

**Legal Authorization:** HRS 304-8.955, 304-18.5  
**Fund Type:** Special

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>11XX CASH/TCD INVESTMENTS</td>
<td>(39,263)</td>
</tr>
<tr>
<td>3XXX FUND BALANCE</td>
<td>(31,861)</td>
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<tr>
<td>4XXX FUND ADDITIONS</td>
<td>(6,845)</td>
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<tr>
<td>93XX REVENUES</td>
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<tr>
<td>95XX EXPENSES</td>
<td>206,405</td>
</tr>
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<td>96XX ENCUMBRANCES</td>
<td></td>
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</tbody>
</table>

**UNENCUMBERED FUND BALANCE:** (31,861)

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### Manoa - Counseling & Student Development

**Legal Authorization:** HRS 304-8.956  
**Fund Type:** Special

<table>
<thead>
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<th>Description</th>
<th>Amount</th>
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<tr>
<td>93XX REVENUES</td>
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<td>95XX EXPENSES</td>
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<td>96XX ENCUMBRANCES</td>
<td>4,070</td>
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**UNENCUMBERED FUND BALANCE:** 93,490

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### Manoa - Food Service

**Legal Authorization:** HRS 304-8.956  
**Fund Type:** Special

<table>
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<td>93XX REVENUES</td>
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<td>96XX ENCUMBRANCES</td>
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**UNENCUMBERED FUND BALANCE:** 33,276
### Manoa Information Technology Services

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### Manoa Lab Animal Services

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### Manoa Library Services

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### Name of Fund: Manoa Malpractice Insurance

**Legal Authorization:** HRS 304-8.8  
**Fund Type:** Special  

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<td>5XXX Fund Deductions</td>
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<td>93XX Revenues</td>
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**Unencumbered Fund Balance:** 433,152

### Name of Fund: Manoa Risk Management

**Legal Authorization:** HRS 304-8  
**Fund Type:** Special  

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**Unencumbered Fund Balance:** 4,212

### Name of Fund: Manoa Summer Session

**Legal Authorization:** HRS 304-8, 304-9.3, 304-9.5  
**Fund Type:** Special  

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**Unencumbered Fund Balance:** (10,514)
### University of Hawai‘i
#### Revolving, Special, and Trust Funds
##### As of June 30, 2002

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**UNENCUMBERED FUND BALANCE:** 180,680

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**UNENCUMBERED FUND BALANCE:** 1,478,084

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**UNENCUMBERED FUND BALANCE:** 12,946,245
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<tr>
<td>Description</td>
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<tr>
<td>96XX ENCUMBRANCES</td>
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<td>95XX EXPENSES</td>
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</table>
### UNIVERSITY OF HAWAI'I
### REVOLVING, SPECIAL, AND TRUST FUNDS
### AS OF JUNE 30, 2002

#### Name of Fund: Manoa          Okinawa Program
Legal Authorization: HRS 304-8
Fund Type: Trust

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<th>Description</th>
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<td>95XX EXPENSES</td>
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**UNENCUMBERED FUND BALANCE**  (979,815)

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#### Name of Fund: Manoa          Private Contracts and Grants
Legal Authorization: HRS 304-8
Fund Type: Trust

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**UNENCUMBERED FUND BALANCE**  144,607

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#### Name of Fund: Manoa          Short Term Loans
Legal Authorization: HRS 304-8
Fund Type: Trust

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<th>Description</th>
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<td>95XX EXPENSES</td>
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**UNENCUMBERED FUND BALANCE**  187,516
## UNIVERSITY OF HAWAI'I
### REVOLVING, SPECIAL, AND TRUST FUNDS
#### AS OF JUNE 30, 2002

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<thead>
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<th>Name of Fund: Systemwide Alumni</th>
<th>Legal Authorization: HRS: 304-8.97</th>
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<tr>
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<td>EXPENSES</td>
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<td>1,714,351</td>
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### Name of Fund: Systemwide Research and Training

<table>
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<table>
<thead>
<tr>
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**UNENCUMBERED FUND BALANCE**: 25,741,681

### Name of Fund: Systemwide State Higher Education Loan

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**UNENCUMBERED FUND BALANCE**: 7,480,883

### Name of Fund: Systemwide Workers’ Compensation and Unemployment Insurance

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**UNENCUMBERED FUND BALANCE**: (7,647,024)
### Systemwide Information Technology Services

**Legal Authorization:** HRS 304-9.9  
**Fund Type:** Special

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**UNENCUMBERED FUND BALANCE:** 516,723

### Systemwide Tuition and Fees

**Legal Authorization:** HRS 304-16.5  
**Fund Type:** Special

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<th>Description</th>
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<td>93XX REVENUES</td>
<td>16,000</td>
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**UNENCUMBERED FUND BALANCE:** 398,181

### Systemwide Workers' Compensation and Unemployment Insurance

**Legal Authorization:** HRS 304-8.85  
**Fund Type:** Special

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<th>Description</th>
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<td>3XXX FUND BALANCE</td>
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<td>93XX REVENUES</td>
<td>(5,209)</td>
</tr>
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<td>95XX EXPENSES</td>
<td>-</td>
</tr>
<tr>
<td>96XX ENCUMBRANCES</td>
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**UNENCUMBERED FUND BALANCE:** 2,172
### Systemwide Gifts and Donations

**Legal Authorization:** HRS 304-7

**Fund Type:** Trust

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<td>4XXX FUND ADDITIONS</td>
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### Systemwide Private Contracts and Grants

**Legal Authorization:** HRS 304-8

**Fund Type:** Trust

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## University of Hawai'i
### Revolving, Special, and Trust Funds
#### As of June 30, 2002

<table>
<thead>
<tr>
<th>Name of Fund: West Oahu, Ctr. Lab Education &amp; Research</th>
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**UNENCUMBERED FUND BALANCE:** 37,562

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**UNENCUMBERED FUND BALANCE:** 39,734

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<td>96XX ENCUMBRANCES</td>
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**UNENCUMBERED FUND BALANCE:** 96
Name of Fund: West Oahu  Student Activities  Legal Authorization: 304-8.6
Fund Type: Revolving

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<td>93XX REVENUES</td>
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<tr>
<td>UNENCUMBERED FUND BALANCE</td>
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### West Oahu Library Services

**Legal Authorization:** HRS 304-9.93

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<td>95XX EXPENSES</td>
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**UNENCUMBERED FUND BALANCE:** 3,946

### West Oahu Summer Session

**Legal Authorization:** HRS 304-8.945, 304-16.5

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**UNENCUMBERED FUND BALANCE:** 189,434

### West Oahu Tuition and Fees

**Legal Authorization:** HRS 304-16.5

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**UNENCUMBERED FUND BALANCE:** 337,042
### West Oahu: Financial Aid Scholarships

**Legal Authorization:** HRS 304-9  
**Fund Type:** Trust

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<td>96XX ENCUMBRANCES</td>
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**UNENCUMBERED FUND BALANCE:** 14,646

### West Oahu: Gifts & Donations

**Legal Authorization:** HRS 304-7  
**Fund Type:** Trust

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<th>Description</th>
<th>Amount</th>
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<tbody>
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<td>95XX EXPENSES</td>
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**UNENCUMBERED FUND BALANCE:**

### West Oahu: Private Contracts and Grants

**Legal Authorization:** HRS 304-8  
**Fund Type:** Trust

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<tbody>
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<td>4XXX FUND ADDITIONS</td>
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<td>5XXX FUND DEDUCTIONS</td>
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<tr>
<td>95XX EXPENSES</td>
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<td>96XX ENCUMBRANCES</td>
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**UNENCUMBERED FUND BALANCE:**
Name of Fund: West Oahu  Short Term Student Loans
Legal Authorization: HRS 304-9
Fund Type: Trust

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<td>93XX REVENUES</td>
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# UNIVERSITY OF HAWAI'I
REVOLVING, SPECIAL, AND TRUST FUNDS
AS OF JUNE 30, 2002

<table>
<thead>
<tr>
<th>Name of Fund: UH Auxiliary Enterprises Special Fund</th>
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<tbody>
<tr>
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<table>
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UNENCUMBERED FUND BALANCE: 2,766,671

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<th>Name of Fund: UH Community Services Special Fund</th>
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<table>
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<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>11XX CASH/TCD INVESTMENTS</td>
<td>227,820</td>
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<tr>
<td>3XXX FUND BALANCE</td>
<td>217,280</td>
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<tr>
<td>4XXX FUND ADDITIONS</td>
<td>298,989</td>
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<tr>
<td>5XXX FUND DEDUCTIONS</td>
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<tr>
<td>93XX REVENUES</td>
<td>299,890</td>
</tr>
<tr>
<td>95XX EXPENSES</td>
<td>21,842</td>
</tr>
<tr>
<td>96XX ENCUMBRANCES</td>
<td>195,438</td>
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UNENCUMBERED FUND BALANCE: 195,438

<table>
<thead>
<tr>
<th>Name of Fund: UH Tuition and Fees Special Funds</th>
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<tbody>
<tr>
<td>Legal Authorization: HRS 304-16.5</td>
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<td>Fund Type: Special</td>
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<th>Description</th>
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<tbody>
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<td>11XX CASH/TCD INVESTMENTS</td>
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<td>4XXX FUND ADDITIONS</td>
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<td>5XXX FUND DEDUCTIONS</td>
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<td>95XX EXPENSES</td>
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<td>6,665,220</td>
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UNENCUMBERED FUND BALANCE: 17,643,917
Name of Fund: UH Facilities Use
Legal Authorization: HRS 304-9.357
Fund Type: Revolving

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<tr>
<td>11XX CASH/TCD/INVESTMENTS</td>
<td>170,842</td>
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<td>3XXX FUND BALANCE</td>
<td>170,992</td>
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<td>4XXX FUND ADDITIONS</td>
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<td><strong>UNENCUMBERED FUND BALANCE</strong></td>
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