

# APPENDIX

## University of Hawai'i System Fiscal Year 2022-23 Operating Budget Proposal



BUDGET WORKSHEETS

**UH System Operating Budget  
FY 2023 (07/01/22 to 06/30/23)**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	354,599,198	37,256,296	158,179,701	69,200,172	563,795	619,799,162
Less Encumbrances FY22	-	(14,481,066)	(1,751,876)	(2,298,908)	(1,557,527)	-	(20,089,377)
Unencumbered Ending Cash FY22	-	340,118,132	35,504,420	155,880,793	67,642,645	563,795	599,709,785
Act 236 Transfer		(0)					-
Less Campus Reserves Held Centrally		(41,291,838)					(41,291,838)
Less Deferred Revenue (FYE22)		(6,686,962)	-	(687,515)	(1,140,907)	-	(8,515,384)
Beginning Balance FY23	-	292,139,332	35,504,420	155,193,278	66,501,738	563,795	549,902,563
<b>Revenue/Appropriation Projection</b>	<b>586,864,837</b>	<b>324,742,743</b>	<b>51,046,237</b>	<b>98,334,087</b>	<b>39,439,905</b>	<b>12,141,727</b>	<b>1,112,569,536</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	863,266	-	-	-	-	-	863,266
Debt Service	-	-	-	2,745,584	-	-	2,745,584
Assessments	-	20,153,355	-	1,900,000	377,900	-	22,431,255
Tuition Scholarships	-	1,500,000	-	43,258,199	-	-	44,758,199
Lost Revenue Replacement (HEERF) *	-	10,749,012	-	8,850,000	2,834,376	-	22,433,388
Other Transfers	15,732,733	212,472,313	32,885,310	66,587,732	3,892,653	-	331,570,741
<b>Total Transfer Projection</b>	<b>16,595,999</b>	<b>244,874,680</b>	<b>32,885,310</b>	<b>123,341,515</b>	<b>7,104,929</b>	<b>-</b>	<b>424,802,433</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	503,512,178	69,157,656	16,944,075	35,673,647	12,823,009	3,219,015	641,329,580
Lecturer Payroll	21,357,355	14,767,256	35,806	431,100	2,961,485	16,149	39,569,151
Student Help Payroll	1,282,170	7,431,746	2,293,140	3,545,469	1,685,547	1,504,928	17,743,000
Other Personnel (Non-Regular Payroll)	1,268,710	3,962,729	348,191	1,468,615	944,731	189,424	8,182,400
<b>Subtotal Personnel</b>	<b>527,420,413</b>	<b>95,319,387</b>	<b>19,621,212</b>	<b>41,118,831</b>	<b>18,414,772</b>	<b>4,929,516</b>	<b>706,824,131</b>
<i>Other Expenditures</i>							
Utilities & Communication **	9,399,041	54,122,657	5,908,954	11,077,672	707,323	5,193	81,220,840
Scholarships, Tuition, Stipends & Allowances	1,829,000	9,761,935	311,928	51,486,520	426,969	-	63,816,352
Repairs & Maintenance	795,899	17,445,946	1,402,532	10,349,374	2,048,260	3,263	32,045,274
Other Operating Expenses	41,648,933	117,014,969	19,782,045	39,724,863	12,510,471	7,539,197	238,220,478
<b>Subtotal Other</b>	<b>53,672,873</b>	<b>198,345,507</b>	<b>27,405,459</b>	<b>112,638,429</b>	<b>15,693,023</b>	<b>7,547,653</b>	<b>415,302,944</b>
<b>Total Expenditure Projection</b>	<b>581,093,286</b>	<b>293,664,894</b>	<b>47,026,671</b>	<b>153,757,260</b>	<b>34,107,795</b>	<b>12,477,169</b>	<b>1,122,127,075</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	1,917,217	-	-	-	-	-	1,917,217
Debt Service	-	7,317,218	363,638	30,727,811	515,480	-	38,924,147
Assessments	-	23,298,990	-	-	-	-	23,298,990
Tuition Scholarships	3,000,000	42,759,728	-	-	-	-	45,759,728
Other Transfers	17,450,333	234,443,968	34,723,268	29,223,455	4,366,764	-	320,207,788
<b>Total Transfer Projection</b>	<b>22,367,550</b>	<b>307,819,904</b>	<b>35,086,906</b>	<b>59,951,266</b>	<b>4,882,244</b>	<b>-</b>	<b>430,107,870</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>31,790,125</b>	<b>1,818,543</b>	<b>13,146,123</b>	<b>9,834,145</b>	<b>(335,442)</b>	<b>56,253,494</b>
Projected One-Time Expenditures ***	-	63,657,500	573	5,179,047	2,279,350	-	71,116,470
<b>Estimated Ending Balance</b>	<b>-</b>	<b>260,271,957</b>	<b>37,322,390</b>	<b>163,160,354</b>	<b>74,056,533</b>	<b>228,353</b>	<b>535,039,587</b>
<b>Reserve Held Centrally</b>		<b>41,291,838</b>					<b>41,291,838</b>
5% Reserve Target for FY 2024 (Executive Policy)	n/a	46,885,170	2,461,413	4,518,351	1,594,256	n/a	55,459,190
16% Reserve Target for FY 2024 (BOR Policy)	n/a	131,979,897	7,443,597	13,118,122	2,416,996	n/a	154,958,612

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

\* HEERF = CARES Higher Education Emergency Relief Fund  
\*\* Includes electricity, water, sewer, gas, telecom, postage  
\*\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	10,938,354	24,821,169	122,983,419	21,864,998	563,795	181,171,735
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	10,938,354	24,821,169	122,983,419	21,864,998	563,795	181,171,735
Act 236 Transfer	-	103,248,397	-	-	-	-	103,248,397
Less Deferred Revenue (FYE22)	-	(6,015,313)	-	(600,413)	-	-	(6,615,726)
Beginning Balance FY23	-	108,171,438	24,821,169	122,383,006	21,864,998	563,795	277,804,406
<b>Revenue/Appropriation Projection</b>	<b>290,408,801</b>	<b>233,763,038</b>	<b>28,984,349</b>	<b>83,848,156</b>	<b>19,563,061</b>	<b>3,676,193</b>	<b>660,243,598</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	68,304	-	-	68,304
Assessments	-	10,991,189	-	-	-	-	10,991,189
Tuition Scholarships	-	1,500,000	-	37,728,199	-	-	39,228,199
Lost Revenue Replacement (HEERF) *	-	-	-	8,000,000	-	-	8,000,000
Other Transfers	-	197,414,063	28,061,894	58,928,853	3,769,058	-	288,173,868
<b>Total Transfer Projection</b>	<b>-</b>	<b>209,905,252</b>	<b>28,061,894</b>	<b>104,725,356</b>	<b>3,769,058</b>	<b>-</b>	<b>346,461,560</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	281,568,529	58,729,995	10,176,833	34,261,881	7,471,192	2,245,297	394,453,727
Lecturer Payroll	21,883	11,310,118	22,474	423,000	-	-	11,777,475
Student Help Payroll	28,389	4,489,191	2,057,399	3,086,946	800,296	885,654	11,347,875
Other Personnel (Non-Regular Payroll)	-	2,150,684	168,357	888,153	395,680	50,000	3,652,874
<b>Subtotal Personnel</b>	<b>281,618,801</b>	<b>76,679,988</b>	<b>12,425,063</b>	<b>38,659,980</b>	<b>8,667,168</b>	<b>3,180,951</b>	<b>421,231,951</b>
<i>Other Expenditures</i>							
Utilities & Communication **	-	44,423,767	4,624,903	9,968,423	649,473	1,300	59,667,866
Scholarships, Tuition, Stipends & Allowances	-	4,005,325	310,828	39,406,520	209,500	-	43,932,173
Repairs & Maintenance	-	6,104,573	876,757	6,962,919	215,097	3,263	14,162,609
Other Operating Expenses	8,790,000	68,935,753	6,578,757	30,037,025	7,653,039	826,121	122,820,695
<b>Subtotal Other</b>	<b>8,790,000</b>	<b>123,469,418</b>	<b>12,391,245</b>	<b>86,374,887</b>	<b>8,727,109</b>	<b>830,684</b>	<b>240,583,343</b>
<b>Total Expenditure Projection</b>	<b>290,408,801</b>	<b>200,149,406</b>	<b>24,816,308</b>	<b>125,034,867</b>	<b>17,394,277</b>	<b>4,011,635</b>	<b>661,815,294</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	26,428,455	-	-	26,428,455
Assessments	-	19,982,378	-	-	-	-	19,982,378
Tuition Scholarships	-	40,229,728	-	-	-	-	40,229,728
Other Transfers	-	211,154,745	29,807,598	28,853,284	4,017,666	-	273,833,293
<b>Total Transfer Projection</b>	<b>-</b>	<b>271,366,851</b>	<b>29,807,598</b>	<b>55,281,739</b>	<b>4,017,666</b>	<b>-</b>	<b>360,473,854</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>2,152,033</b>	<b>2,422,337</b>	<b>11,244,507</b>	<b>2,420,176</b>	<b>(335,442)</b>	<b>17,903,611</b>
Projected One-Time Expenditures ***	-	30,000,000	-	2,987,601	500,000	-	33,487,601
<b>Estimated Ending Balance</b>	<b>-</b>	<b>80,323,471</b>	<b>27,243,506</b>	<b>130,639,912</b>	<b>23,785,174</b>	<b>228,353</b>	<b>262,220,416</b>
<b>Reserve Held Centrally</b>		<b>23,059,088</b>					<b>23,059,088</b>
5% Reserve Target for FY 2024 (Executive Policy)	n/a	27,600,990	1,328,101	3,779,563	882,144	n/a	33,590,798
16% Reserve Target for FY 2024 (BOR Policy)	n/a	77,982,955	4,278,001	9,525,208	2,377,222	n/a	92,727,706

GF = General Funds  
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RTRF = Research & Training Revolving Fund

\* HEERF = CARES Higher Education Emergency Relief Fund  
\*\* Includes electricity, water, sewer, gas, telecom, postage  
\*\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Hilo Operating Budget (UOH-210)  
FY 2023 (07/01/22 to 06/30/23)**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	2,941,795	965,733	9,982,308	2,953,581		16,843,417
Less Encumbrances FY22	-	(2,974,191)	(2,590)	(486,398)	(351,496)		(3,814,675)
Unencumbered Ending Cash FY22	-	(32,396)	963,143	9,495,910	2,602,085	-	13,028,742
Act 236 Transfer		39,981,543					39,981,543
Less Deferred Revenue (FYE22)		(317,323)			(26,136)		(343,459)
Beginning Balance FY23	-	39,631,824	963,143	9,495,910	2,575,949	-	52,666,826
<b>Revenue/Appropriation Projection</b>	<b>47,365,241</b>	<b>25,313,849</b>	<b>3,247,653</b>	<b>9,709,265</b>	<b>1,325,423</b>	<b>291,557</b>	<b>87,252,988</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding							-
Debt Service							-
Assessments							-
Tuition Scholarships							-
Lost Revenue Replacement (HEERF) *				850,000	250,000		1,100,000
Other Transfers	481,525			7,183,050			7,664,575
<b>Total Transfer Projection</b>	<b>481,525</b>	<b>-</b>	<b>-</b>	<b>8,033,050</b>	<b>250,000</b>	<b>-</b>	<b>8,764,575</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	39,904,391	4,896,397	266,755	1,165,970	435,677		46,669,190
Lecturer Payroll	2,000,000	209,942		8,100			2,218,042
Student Help Payroll		629,590		389,084	361,696	291,557	1,671,927
Other Personnel (Non-Regular Payroll)	500,000	1,014,857	6,162	162,162	138,470		1,821,651
<b>Subtotal Personnel</b>	<b>42,404,391</b>	<b>6,750,786</b>	<b>272,917</b>	<b>1,725,316</b>	<b>935,843</b>	<b>291,557</b>	<b>52,380,810</b>
<i>Other Expenditures</i>							
Utilities & Communication **	1,100,000	3,526,780	297,500	709,358	10,500		5,644,138
Scholarships, Tuition, Stipends & Allowances		200,000	1,100	6,550,000	109,314		6,860,414
Repairs & Maintenance		2,899,401		2,165,385	692,000		5,756,786
Other Operating Expenses	3,365,648	8,653,533	3,374,763	5,943,289	838,143		22,175,376
<b>Subtotal Other</b>	<b>4,465,648</b>	<b>15,279,714</b>	<b>3,673,363</b>	<b>15,368,032</b>	<b>1,649,957</b>	<b>-</b>	<b>40,436,714</b>
<b>Total Expenditure Projection</b>	<b>46,870,039</b>	<b>22,030,500</b>	<b>3,946,280</b>	<b>17,093,348</b>	<b>2,585,800</b>	<b>291,557</b>	<b>92,817,524</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding							-
Debt Service				1,626,976			1,626,976
Assessments							-
Tuition Scholarships							-
Other Transfers	976,727	7,977,455	46,187				9,000,369
<b>Total Transfer Projection</b>	<b>976,727</b>	<b>7,977,455</b>	<b>46,187</b>	<b>1,626,976</b>	<b>-</b>	<b>-</b>	<b>10,627,345</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>-</b>	<b>(744,814)</b>	<b>1,138,437</b>	<b>38,973</b>	<b>-</b>	<b>432,596</b>
Projected One-Time Expenditures ***		4,694,106		2,116,446	1,049,350		7,859,902
<b>Estimated Ending Balance</b>	<b>-</b>	<b>34,937,718</b>	<b>218,329</b>	<b>8,517,901</b>	<b>1,565,572</b>	<b>-</b>	<b>45,239,520</b>
<b>Reserve Held Centrally</b>		<b>3,014,286</b>					<b>3,014,286</b>
5% Reserve Target for FY 2024 (Executive Policy)	n/a	3,843,900	199,623	534,364	116,790	n/a	4,694,677
16% Reserve Target for FY 2024 (BOR Policy)	n/a	10,568,183	518,619	1,056,882	253,804	n/a	12,397,489

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

\* HEERF = CARES Higher Education Emergency Relief Fund  
\*\* Includes electricity, water, sewer, gas, telecom, postage  
\*\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**UH West Oahu Operating Budget (UOH-700)  
FY 2023 (07/01/22 to 06/30/23)**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	385,844	406,320	4,734,666	2,071,699		7,598,529
Less Encumbrances FY22	-	(371,636)	(56,739)	(473,878)	(167,811)		(1,070,064)
Unencumbered Ending Cash FY22	-	14,208	349,581	4,260,788	1,903,888	-	6,528,465
Act 236 Transfer		19,626,307					19,626,307
Less Deferred Revenue (FYE22)		(226,118)					(226,118)
Beginning Balance FY23	-	19,414,397	349,581	4,260,788	1,903,888	-	25,928,654
<b>Revenue/Appropriation Projection</b>	<b>20,455,067</b>	<b>16,724,824</b>	<b>243,639</b>	<b>130,900</b>	<b>719,730</b>	<b>100,000</b>	<b>38,374,160</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	224,662						224,662
Debt Service							-
Assessments							-
Tuition Scholarships				2,530,000			2,530,000
Lost Revenue Replacement (HEERF) *		398,654			586,323		984,977
Other Transfers	87,084			100,000			187,084
<b>Total Transfer Projection</b>	<b>311,746</b>	<b>398,654</b>	<b>-</b>	<b>2,630,000</b>	<b>586,323</b>	<b>-</b>	<b>3,926,723</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	20,175,432	2,021,707	75,000	87,725	128,723		22,488,587
Lecturer Payroll	591,381	3,004,560					3,595,941
Student Help Payroll		521,603		27,170	164,146	95,000	807,919
Other Personnel (Non-Regular Payroll)		105,975	25,000	51,676	26,719		209,370
<b>Subtotal Personnel</b>	<b>20,766,813</b>	<b>5,653,845</b>	<b>100,000</b>	<b>166,571</b>	<b>319,588</b>	<b>95,000</b>	<b>27,101,817</b>
<i>Other Expenditures</i>							
Utilities & Communication **		2,100,000					2,100,000
Scholarships, Tuition, Stipends & Allowances		-		2,530,000			2,530,000
Repairs & Maintenance		500,000		75,000			575,000
Other Operating Expenses		2,315,104	200,000	125,432	794,001	5,000	3,439,537
<b>Subtotal Other</b>	<b>-</b>	<b>4,915,104</b>	<b>200,000</b>	<b>2,730,432</b>	<b>794,001</b>	<b>5,000</b>	<b>8,644,537</b>
<b>Total Expenditure Projection</b>	<b>20,766,813</b>	<b>10,568,949</b>	<b>300,000</b>	<b>2,897,003</b>	<b>1,113,589</b>	<b>100,000</b>	<b>35,746,354</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding							-
Debt Service		3,774,529					3,774,529
Assessments		125,000					125,000
Tuition Scholarships		2,530,000					2,530,000
Other Transfers		125,000					125,000
<b>Total Transfer Projection</b>	<b>-</b>	<b>6,554,529</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,554,529</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>280,000</b>	<b>(56,361)</b>	<b>(61,103)</b>	<b>322,464</b>	<b>-</b>	<b>485,000</b>
Projected One-Time Expenditures ***		280,000		75,000	130,000		485,000
<b>Estimated Ending Balance</b>	<b>-</b>	<b>19,414,397</b>	<b>293,220</b>	<b>4,124,685</b>	<b>2,096,352</b>	<b>-</b>	<b>25,928,654</b>
<b>Reserve Held Centrally</b>		<b>1,604,876</b>					<b>1,604,876</b>
5% Reserve Target for FY 2024 (Executive Policy)	n/a	1,874,582	15,000	13,350	26,363	n/a	1,929,295
16% Reserve Target for FY 2024 (BOR Policy)	n/a	5,427,818	32,232	(84,145)	64,822	n/a	5,440,727

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

\* HEERF = CARES Higher Education Emergency Relief Fund  
\*\* Includes electricity, water, sewer, gas, telecom, postage  
\*\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii Community Colleges Operating Budget (UOH-800)**  
**FY 2023 (07/01/22 to 06/30/23)**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TF SF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	8,768,180	2,075,289	53,320	38,448,116	-	49,344,905
Less Encumbrances FY22	-	(8,944,519)	(3,442)	-	(797,473)	-	(9,745,434)
Unencumbered Ending Cash FY22	-	(176,339)	2,071,847	53,320	37,650,643	-	39,599,471
Act 236 Transfer	-	100,776,269	-	-	-	-	100,776,269
Less Deferred Revenue (FYE22)	-	(128,208)	-	-	(1,114,771)	-	(1,242,979)
Beginning Balance FY23	-	100,471,722	2,071,847	53,320	36,535,872	-	139,132,761
<b>Revenue/Appropriation Projection</b>	<b>166,217,399</b>	<b>47,324,452</b>	<b>1,501,403</b>	<b>4,198</b>	<b>17,153,785</b>	<b>2,222,977</b>	<b>234,424,214</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	638,604	-	-	-	-	-	638,604
Debt Service	-	-	-	2,677,280	-	-	2,677,280
Assessments	-	430,986	-	-	-	-	430,986
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF) *	-	10,350,358	-	-	1,998,053	-	12,348,411
Other Transfers	14,297,401	15,043,250	224,939	370,171	123,595	-	30,059,356
<b>Total Transfer Projection</b>	<b>14,936,005</b>	<b>25,824,594</b>	<b>224,939</b>	<b>3,047,451</b>	<b>2,121,648</b>	<b>-</b>	<b>46,154,637</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	124,221,116	2,818,815	824,471	-	4,322,573	696,256	132,883,231
Lecturer Payroll	18,744,091	242,635	13,332	-	2,961,485	16,149	21,977,692
Student Help Payroll	-	1,791,362	5,495	-	359,409	232,717	2,388,983
Other Personnel (Non-Regular Payroll)	825	691,213	20,567	-	376,685	139,424	1,228,714
<b>Subtotal Personnel</b>	<b>142,966,032</b>	<b>5,544,025</b>	<b>863,865</b>	<b>-</b>	<b>8,020,152</b>	<b>1,084,546</b>	<b>158,478,620</b>
<i>Other Expenditures</i>							
Utilities & Communication **	7,981,465	3,948,854	353,275	-	46,774	3,893	12,334,261
Scholarships, Tuition, Stipends & Allowances	1,829,000	5,556,610	-	-	108,155	-	7,493,765
Repairs & Maintenance	502,899	7,326,284	668	-	1,029,982	-	8,859,833
Other Operating Expenses	14,141,361	32,148,620	150,349	7,630	2,826,386	1,134,538	50,408,884
<b>Subtotal Other</b>	<b>24,454,725</b>	<b>48,980,368</b>	<b>504,292</b>	<b>7,630</b>	<b>4,011,297</b>	<b>1,138,431</b>	<b>79,096,743</b>
<b>Total Expenditure Projection</b>	<b>167,420,757</b>	<b>54,524,393</b>	<b>1,368,157</b>	<b>7,630</b>	<b>12,031,449</b>	<b>2,222,977</b>	<b>237,575,363</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	2,161,800	-	2,672,380	515,480	-	5,349,660
Assessments	-	3,191,612	-	-	-	-	3,191,612
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	13,732,647	15,183,323	249,337	370,171	349,098	-	29,884,576
<b>Total Transfer Projection</b>	<b>13,732,647</b>	<b>20,536,735</b>	<b>249,337</b>	<b>3,042,551</b>	<b>864,578</b>	<b>-</b>	<b>38,425,848</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>26,771,312</b>	<b>109,421</b>	<b>1,468</b>	<b>6,979,406</b>	<b>-</b>	<b>33,861,607</b>
Projected One-Time Expenditures ***	-	28,683,394	573	-	600,000	-	29,283,967
<b>Estimated Ending Balance</b>	<b>-</b>	<b>98,559,640</b>	<b>2,180,695</b>	<b>54,788</b>	<b>42,915,278</b>	<b>-</b>	<b>143,710,401</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>11,018,162</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,018,162</b>
5% Reserve Target for FY 2024 (Executive Policy)	n/a	10,832,865	69,628	137	538,719	n/a	11,441,349
16% Reserve Target for FY 2024 (BOR Policy)	n/a	29,742,004	186,839	2,006,041	(401,041)	n/a	n/a

GF = General Funds  
TF SF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

\* HEERF = CARES Higher Education Emergency Relief Fund  
\*\* Includes electricity, water, sewer, gas, telecom, postage  
\*\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii Systemwide Operating Budget (UOH-900)**  
**FY 2023 (07/01/22 to 06/30/23)**

<b>FY22 Revenues over Expenditures</b>	<b>GF</b>	<b>TF SF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	331,565,025	8,987,785	20,425,988	3,861,778		364,840,576
Less Encumbrances FY22	-	(2,190,720)	(1,689,105)	(1,338,632)	(240,747)		(5,459,204)
Unencumbered Ending Cash FY22	-	329,374,305	7,298,680	19,087,356	3,621,031	-	359,381,372
Act 236 Transfer		(263,632,516)					(263,632,516)
Less Campus Reserves Held Centrally		(41,291,838)					(41,291,838)
Less Deferred Revenue (FYE22)				(87,102)	-		(87,102)
Beginning Balance FY23	-	24,449,951	7,298,680	19,000,254	3,621,031	-	54,369,916
<b>Revenue/Appropriation Projection</b>	<b>62,418,329</b>	<b>1,616,580</b>	<b>17,069,193</b>	<b>4,641,568</b>	<b>677,906</b>	<b>5,851,000</b>	<b>92,274,576</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding							-
Debt Service		-	-	-	-		-
Assessments		8,731,180	-	1,900,000	377,900		11,009,080
Tuition Scholarships		-	-	3,000,000	-		3,000,000
Lost Revenue Replacement (HEERF) *		-	-	-	-		-
Other Transfers	866,723	15,000	4,598,477	5,658	-		5,485,858
<b>Total Transfer Projection</b>	<b>866,723</b>	<b>8,746,180</b>	<b>4,598,477</b>	<b>4,905,658</b>	<b>377,900</b>	<b>-</b>	<b>19,494,938</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	37,642,710	690,741	5,601,016	158,071	464,844	277,462	44,834,844
Lecturer Payroll	-	-	-	-	-		-
Student Help Payroll	1,253,781	-	230,246	42,269			1,526,296
Other Personnel (Non-Regular Payroll)	767,885	-	128,105	366,624	7,177		1,269,791
<b>Subtotal Personnel</b>	<b>39,664,376</b>	<b>690,741</b>	<b>5,959,367</b>	<b>566,964</b>	<b>472,021</b>	<b>277,462</b>	<b>47,630,931</b>
<i>Other Expenditures</i>							
Utilities & Communication *	317,576	123,256	633,276	399,891	576		1,474,575
Scholarships, Tuition, Stipends & Allowances	-	-	-	3,000,000	-		3,000,000
Repairs & Maintenance	293,000	615,688	525,107	1,146,070	111,181		2,691,046
Other Operating Expenses	15,351,924	4,961,959	9,478,176	3,611,487	398,902	5,573,538	39,375,986
<b>Subtotal Other</b>	<b>15,962,500</b>	<b>5,700,903</b>	<b>10,636,559</b>	<b>8,157,448</b>	<b>510,659</b>	<b>5,573,538</b>	<b>46,541,607</b>
<b>Total Expenditure Projection</b>	<b>55,626,876</b>	<b>6,391,644</b>	<b>16,595,926</b>	<b>8,724,412</b>	<b>982,680</b>	<b>5,851,000</b>	<b>94,172,538</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	1,917,217						1,917,217
Debt Service		1,380,889	363,638				1,744,527
Assessments		-	-				-
Tuition Scholarships	3,000,000	-	-				3,000,000
Other Transfers	2,740,959	3,445	4,620,146				7,364,550
<b>Total Transfer Projection</b>	<b>7,658,176</b>	<b>1,384,334</b>	<b>4,983,784</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,026,294</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>2,586,782</b>	<b>87,960</b>	<b>822,814</b>	<b>73,126</b>	<b>-</b>	<b>3,570,682</b>
Projected One-Time Expenditures **							-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>27,036,733</b>	<b>7,386,640</b>	<b>19,823,068</b>	<b>3,694,157</b>	<b>-</b>	<b>57,940,598</b>
<b>Reserve Held Centrally</b>		<b>2,595,426</b>					<b>2,595,426</b>
5% Reserve Target for FY 2024 (Executive Policy)	n/a	2,732,834	849,062	190,938	30,239	n/a	3,803,072
16% Reserve Target for FY 2024 (BOR Policy)	n/a	8,258,936	2,427,906	614,136	122,189	n/a	11,423,167

GF = General Funds  
TF SF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund

\* HEERF = CARES Higher Education Emergency Relief Fund  
\*\* Includes electricity, water, sewer, gas, telecom, postage  
\*\*\* Included in expenditure budgets, but backed out to calculate projected NOI



University of Hawai'i – Mānoa Units



**University of Hawaii at Manoa Operating Budget (UOH-881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**Waikiki Aquarium - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	-	(388)	273,690	675,076	-	948,378
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	-	(388)	273,690	675,076	-	948,378
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	-	(388)	273,690	675,076	-	948,378
<b>Revenue/Appropriation Projection</b>	<b>848,092</b>	<b>-</b>	<b>-</b>	<b>1,700,000</b>	<b>1,400,000</b>	<b>-</b>	<b>3,948,092</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	-	531,888	-	-	-	531,888
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>531,888</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>531,888</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	848,092	-	(7)	950,000	100,000	-	1,898,085
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	20,000	6,000	-	26,000
Other Personnel (Non-Regular Payroll)	-	-	395	100,000	12,000	-	112,395
<b>Subtotal Personnel</b>	<b>848,092</b>	<b>-</b>	<b>388</b>	<b>1,070,000</b>	<b>118,000</b>	<b>-</b>	<b>2,036,480</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	350,000	50,000	-	400,000
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	100,000	-	-	100,000
Other Operating Expenses	-	-	-	200,000	570,000	-	770,000
<b>Subtotal Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>650,000</b>	<b>620,000</b>	<b>-</b>	<b>1,270,000</b>
<b>Total Expenditure Projection</b>	<b>848,092</b>	<b>-</b>	<b>388</b>	<b>1,720,000</b>	<b>738,000</b>	<b>-</b>	<b>3,306,480</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>-</b>	<b>531,500</b>	<b>(20,000)</b>	<b>662,000</b>	<b>-</b>	<b>1,173,500</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>-</b>	<b>531,112</b>	<b>253,690</b>	<b>1,337,076</b>	<b>-</b>	<b>2,121,878</b>
<b>Reserve Held Centrally</b>							<b>-</b>

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund  
HEERF = CARES Higher Education Emergency Relief Fund

\* Includes electricity, water, sewer, gas, telecom, postage  
\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**Architecture - FY23 Total**

<b>FY22 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	(33,284)	(2,047)	664	(181,572)	-	(216,239)
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	(33,284)	(2,047)	664	(181,572)	-	(216,239)
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	(33,284)	(2,047)	664	(181,572)	-	(216,239)
<b>Revenue/Appropriation Projection</b>	<b>2,224,956</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,020,000</b>	<b>-</b>	<b>3,244,956</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	1,083,364	2,047	-	125,000	-	1,210,411
<b>Total Transfer Projection</b>	<b>-</b>	<b>1,083,364</b>	<b>2,047</b>	<b>-</b>	<b>125,000</b>	<b>-</b>	<b>1,210,411</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	2,224,956	365,572	-	-	621,000	-	3,211,528
Lecturer Payroll	-	146,088	-	-	-	-	146,088
Student Help Payroll	-	103,834	-	-	113,000	-	216,834
Other Personnel (Non-Regular Payroll)	-	22,637	-	-	108,000	-	130,637
<b>Subtotal Personnel</b>	<b>2,224,956</b>	<b>638,131</b>	<b>-</b>	<b>-</b>	<b>842,000</b>	<b>-</b>	<b>3,705,087</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	19,739	-	-	-	-	19,739
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-
Other Operating Expenses	-	89,115	2,102	664	131,633	-	223,514
<b>Subtotal Other</b>	<b>-</b>	<b>108,854</b>	<b>2,102</b>	<b>664</b>	<b>131,633</b>	<b>-</b>	<b>243,253</b>
<b>Total Expenditure Projection</b>	<b>2,224,956</b>	<b>746,985</b>	<b>2,102</b>	<b>664</b>	<b>973,633</b>	<b>-</b>	<b>3,948,340</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	198,500	-	-	125,000	-	323,500
<b>Total Transfer Projection</b>	<b>-</b>	<b>198,500</b>	<b>-</b>	<b>-</b>	<b>125,000</b>	<b>-</b>	<b>323,500</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>137,879</b>	<b>(55)</b>	<b>(664)</b>	<b>46,367</b>	<b>-</b>	<b>183,527</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>104,595</b>	<b>(2,102)</b>	<b>-</b>	<b>(135,205)</b>	<b>-</b>	<b>(32,712)</b>
<b>Reserve Held Centrally</b>							

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund  
HEERF = CARES Higher Education Emergency Relief Fund

\* Includes electricity, water, sewer, gas, telecom, postage  
\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**Athletics - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	704,727	-	(27,747,447)	597,603	-	(26,445,117)
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	704,727	-	(27,747,447)	597,603	-	(26,445,117)
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	704,727	-	(27,747,447)	597,603	-	(26,445,117)
<b>Revenue/Appropriation Projection</b>	<b>10,055,201</b>	<b>-</b>	<b>-</b>	<b>21,813,553</b>	<b>-</b>	<b>-</b>	<b>31,868,754</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	1,500,000	-	1,000,000	-	-	2,500,000
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	-	-	246,190	325,000	-	571,190
<b>Total Transfer Projection</b>	<b>-</b>	<b>1,500,000</b>	<b>-</b>	<b>1,246,190</b>	<b>325,000</b>	<b>-</b>	<b>3,071,190</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	2,855,201	-	-	11,978,510	100,000	-	14,933,711
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	500,000	-	-	500,000
Other Personnel (Non-Regular Payroll)	-	-	-	538,731	-	-	538,731
<b>Subtotal Personnel</b>	<b>2,855,201</b>	<b>-</b>	<b>-</b>	<b>13,017,241</b>	<b>100,000</b>	<b>-</b>	<b>15,972,442</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	160,000	-	-	160,000
Scholarships, Tuition, Stipends & Allowances	-	2,204,727	-	1,000,000	-	-	3,204,727
Repairs & Maintenance	-	-	-	140,000	-	-	140,000
Other Operating Expenses	7,200,000	-	-	8,686,207	100,000	-	15,986,207
<b>Subtotal Other</b>	<b>7,200,000</b>	<b>2,204,727</b>	<b>-</b>	<b>9,986,207</b>	<b>100,000</b>	<b>-</b>	<b>19,490,934</b>
<b>Total Expenditure Projection</b>	<b>10,055,201</b>	<b>2,204,727</b>	<b>-</b>	<b>23,003,448</b>	<b>200,000</b>	<b>-</b>	<b>35,463,376</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	187,000	-	-	187,000
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	59,190	-	-	59,190
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>246,190</b>	<b>-</b>	<b>-</b>	<b>246,190</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(704,727)</b>	<b>-</b>	<b>(189,895)</b>	<b>125,000</b>	<b>-</b>	<b>(769,622)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(27,937,342)</b>	<b>722,603</b>	<b>-</b>	<b>(27,214,739)</b>
<b>Reserve Held Centrally</b>							

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
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HEERF = CARES Higher Education Emergency Relief Fund

\* Includes electricity, water, sewer, gas, telecom, postage  
\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**CALL - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	13,300,127	(216,351)	2,248,271	59,761	-	15,391,808
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	13,300,127	(216,351)	2,248,271	59,761	-	15,391,808
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	13,300,127	(216,351)	2,248,271	59,761	-	15,391,808
<b>Revenue/Appropriation Projection</b>	<b>34,358,681</b>	<b>(2,721)</b>	<b>19,530</b>	<b>1,061,000</b>	<b>125,000</b>	<b>-</b>	<b>35,561,490</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	9,929,905	191,000	206,742	-	-	10,327,647
<b>Total Transfer Projection</b>	<b>-</b>	<b>9,929,905</b>	<b>191,000</b>	<b>206,742</b>	<b>-</b>	<b>-</b>	<b>10,327,647</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	33,778,681	4,175,547	68,370	466,838	20,000	-	38,509,436
Lecturer Payroll	-	2,022,672	-	237,500	-	-	2,260,172
Student Help Payroll	-	146,336	12,273	76,000	10,000	-	244,609
Other Personnel (Non-Regular Payroll)	-	248,696	-	24,312	50,000	-	323,008
<b>Subtotal Personnel</b>	<b>33,778,681</b>	<b>6,593,251</b>	<b>80,643</b>	<b>804,650</b>	<b>80,000</b>	<b>-</b>	<b>41,337,225</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	196,291	2,004	2,200	-	-	200,495
Scholarships, Tuition, Stipends & Allowances	-	120,491	-	-	-	-	120,491
Repairs & Maintenance	-	49,316	407	-	13,500	-	63,223
Other Operating Expenses	580,000	912,406	148,086	158,950	15,000	-	1,814,442
<b>Subtotal Other</b>	<b>580,000</b>	<b>1,278,504</b>	<b>150,497</b>	<b>161,150</b>	<b>28,500</b>	<b>-</b>	<b>2,198,651</b>
<b>Total Expenditure Projection</b>	<b>34,358,681</b>	<b>7,871,755</b>	<b>231,140</b>	<b>965,800</b>	<b>108,500</b>	<b>-</b>	<b>43,535,876</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	309,250	6,266	196,742	-	-	512,258
<b>Total Transfer Projection</b>	<b>-</b>	<b>309,250</b>	<b>6,266</b>	<b>196,742</b>	<b>-</b>	<b>-</b>	<b>512,258</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>1,746,179</b>	<b>(26,876)</b>	<b>105,200</b>	<b>16,500</b>	<b>-</b>	<b>1,841,003</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>15,046,306</b>	<b>(243,227)</b>	<b>2,353,471</b>	<b>76,261</b>	<b>-</b>	<b>17,232,811</b>
<b>Reserve Held Centrally</b>							

GF = General Funds  
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HEERF = CARES Higher Education Emergency Relief Fund

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\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**Campus Services - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	4,058,073	-	25,618,223	(1,412,670)	-	28,263,626
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	4,058,073	-	25,618,223	(1,412,670)	-	28,263,626
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	(284,000)	-	-	(284,000)
Beginning Balance FY23	-	4,058,073	-	25,334,223	(1,412,670)	-	27,979,626
<b>Revenue/Appropriation Projection</b>	<b>3,526,291</b>	<b>-</b>	<b>-</b>	<b>22,087,976</b>	<b>325,250</b>	<b>-</b>	<b>25,939,517</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	850,064	-	1,035,898	-	-	1,885,962
<b>Total Transfer Projection</b>	<b>-</b>	<b>850,064</b>	<b>-</b>	<b>1,035,898</b>	<b>-</b>	<b>-</b>	<b>1,885,962</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	3,526,291	111,942	-	4,756,998	110,891	-	8,506,122
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	27,201	-	283,490	8,000	-	318,691
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>3,526,291</b>	<b>139,143</b>	<b>-</b>	<b>5,040,488</b>	<b>118,891</b>	<b>-</b>	<b>8,824,813</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	41,894	-	1,250,554	984	-	1,293,432
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	57,607	-	2,548,273	900	-	2,606,780
Other Operating Expenses	-	478,744	-	13,536,089	150,000	-	14,164,833
<b>Subtotal Other</b>	<b>-</b>	<b>578,245</b>	<b>-</b>	<b>17,334,916</b>	<b>151,884</b>	<b>-</b>	<b>18,065,045</b>
<b>Total Expenditure Projection</b>	<b>3,526,291</b>	<b>717,388</b>	<b>-</b>	<b>22,375,404</b>	<b>270,775</b>	<b>-</b>	<b>26,889,858</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	1,969,535	-	-	1,969,535
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	1,645,849	-	-	1,645,849
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,615,384</b>	<b>-</b>	<b>-</b>	<b>3,615,384</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>132,676</b>	<b>-</b>	<b>120,687</b>	<b>54,475</b>	<b>-</b>	<b>307,838</b>
Projected One-Time Expenditures **	-	-	-	2,987,601	-	-	2,987,601
<b>Estimated Ending Balance</b>	<b>-</b>	<b>4,190,749</b>	<b>-</b>	<b>22,467,309</b>	<b>(1,358,195)</b>	<b>-</b>	<b>25,299,863</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

GF = General Funds  
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HEERF = CARES Higher Education Emergency Relief Fund

\* Includes electricity, water, sewer, gas, telecom, postage  
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**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 - 2028**  
**Cancer Center - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	887,192	(4,392,890)	25,109,490	81,907	-	21,685,699
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	887,192	(4,392,890)	25,109,490	81,907	-	21,685,699
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	887,192	(4,392,890)	25,109,490	81,907	-	21,685,699
<b>Revenue/Appropriation Projection</b>	<b>3,284,983</b>	<b>-</b>	<b>-</b>	<b>50,619</b>	<b>350,000</b>	<b>-</b>	<b>3,685,602</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	2,560,050	5,191,697	17,046,953	-	-	24,798,700
<b>Total Transfer Projection</b>	<b>-</b>	<b>2,560,050</b>	<b>5,191,697</b>	<b>17,046,953</b>	<b>-</b>	<b>-</b>	<b>24,798,700</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	3,284,983	3,515,253	3,139,773	3,822,537	4,340	-	13,766,886
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	-	-	-	-
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>3,284,983</b>	<b>3,515,253</b>	<b>3,139,773</b>	<b>3,822,537</b>	<b>4,340</b>	<b>-</b>	<b>13,766,886</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	1,204,172	800,146	400,000	-	2,404,318
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	52,271	647,435	-	-	699,706
Other Operating Expenses	-	-	276,945	1,147,913	3,397	-	1,428,255
<b>Subtotal Other</b>	<b>-</b>	<b>-</b>	<b>1,533,388</b>	<b>2,595,494</b>	<b>403,397</b>	<b>-</b>	<b>4,532,279</b>
<b>Total Expenditure Projection</b>	<b>3,284,983</b>	<b>3,515,253</b>	<b>4,673,161</b>	<b>6,418,031</b>	<b>407,737</b>	<b>-</b>	<b>18,299,165</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	6,917,133	-	-	6,917,133
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	6,917,133	-	-	6,917,133
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,834,266</b>	<b>-</b>	<b>-</b>	<b>13,834,266</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(955,203)</b>	<b>518,536</b>	<b>(3,154,725)</b>	<b>(57,737)</b>	<b>-</b>	<b>(3,649,129)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>(68,011)</b>	<b>(3,874,354)</b>	<b>21,954,765</b>	<b>24,170</b>	<b>-</b>	<b>18,036,570</b>
<b>Reserve Held Centrally</b>							<b>-</b>

GF = General Funds  
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**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**CTAHR - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	9,190,024	(380,962)	118,898	347,017	(149,963)	9,125,014
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	9,190,024	(380,962)	118,898	347,017	(149,963)	9,125,014
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	9,190,024	(380,962)	118,898	347,017	(149,963)	9,125,014
<b>Revenue/Appropriation Projection</b>	<b>17,680,762</b>	<b>3,616</b>	<b>13,735</b>	<b>51,500</b>	<b>75,300</b>	<b>2,625,000</b>	<b>20,449,913</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	7,205,677	469,884	145,000	60,000	-	7,880,561
<b>Total Transfer Projection</b>	<b>-</b>	<b>7,205,677</b>	<b>469,884</b>	<b>145,000</b>	<b>60,000</b>	<b>-</b>	<b>7,880,561</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	17,680,762	1,542,310	97,243	90,000	-	1,554,325	20,964,640
Lecturer Payroll	-	385,311	-	-	-	-	385,311
Student Help Payroll	-	191,860	16,759	5,000	25,000	39,000	277,619
Other Personnel (Non-Regular Payroll)	-	79,631	-	-	-	50,000	129,631
<b>Subtotal Personnel</b>	<b>17,680,762</b>	<b>2,199,112</b>	<b>114,002</b>	<b>95,000</b>	<b>25,000</b>	<b>1,643,325</b>	<b>21,757,201</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	442,724	11,902	500	7,000	1,300	463,426
Scholarships, Tuition, Stipends & Allowances	-	8,611	7,885	-	-	-	16,496
Repairs & Maintenance	-	424,485	73,958	-	80,500	3,263	582,206
Other Operating Expenses	-	2,882,228	193,887	20,000	15,000	598,796	3,709,911
<b>Subtotal Other</b>	<b>-</b>	<b>3,758,048</b>	<b>287,632</b>	<b>20,500</b>	<b>102,500</b>	<b>603,359</b>	<b>4,772,039</b>
<b>Total Expenditure Projection</b>	<b>17,680,762</b>	<b>5,957,160</b>	<b>401,634</b>	<b>115,500</b>	<b>127,500</b>	<b>2,246,684</b>	<b>26,529,240</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	0	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>1,252,133</b>	<b>81,985</b>	<b>81,000</b>	<b>7,800</b>	<b>378,316</b>	<b>1,801,234</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>10,442,157</b>	<b>(298,977)</b>	<b>199,898</b>	<b>354,817</b>	<b>228,353</b>	<b>10,926,248</b>
<b>Reserve Held Centrally</b>							<b>-</b>

GF = General Funds  
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**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 - 2028**  
**Education - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	15,479,448	(384,679)	518	-	-	15,095,287
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	15,479,448	(384,679)	518	-	-	15,095,287
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	15,479,448	(384,679)	518	-	-	15,095,287
<b>Revenue/Appropriation Projection</b>	<b>14,417,142</b>	<b>27,637</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,444,779</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	6,517,732	300,135	500	-	-	6,818,367
<b>Total Transfer Projection</b>	<b>-</b>	<b>6,517,732</b>	<b>300,135</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>6,818,367</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	14,366,870	2,164,813	273,573	-	-	-	16,805,256
Lecturer Payroll	21,883	428,601	-	-	-	-	450,484
Student Help Payroll	28,389	75,900	4,310	-	-	-	108,599
Other Personnel (Non-Regular Payroll)	-	118,680	151	-	-	-	118,831
<b>Subtotal Personnel</b>	<b>14,417,142</b>	<b>2,787,994</b>	<b>278,034</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,483,170</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	131,401	18,104	-	-	-	149,505
Scholarships, Tuition, Stipends & Allowances	-	132,681	308	-	-	-	132,989
Repairs & Maintenance	-	19,346	1,555	-	-	-	20,901
Other Operating Expenses	-	542,044	93,909	500	-	-	636,453
<b>Subtotal Other</b>	<b>-</b>	<b>825,472</b>	<b>113,876</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>939,848</b>
<b>Total Expenditure Projection</b>	<b>14,417,142</b>	<b>3,613,466</b>	<b>391,910</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>18,423,018</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	355,117	-	-	-	-	355,117
<b>Total Transfer Projection</b>	<b>-</b>	<b>355,117</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>355,117</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>2,576,786</b>	<b>(91,775)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,485,011</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>18,056,234</b>	<b>(476,454)</b>	<b>518</b>	<b>-</b>	<b>-</b>	<b>17,580,298</b>
<b>Reserve Held Centrally</b>							<b>-</b>

GF = General Funds  
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HEERF = CARES Higher Education Emergency Relief Fund

\* Includes electricity, water, sewer, gas, telecom, postage  
\*\* Included in expenditure budgets, but backed out to calculate projected NOI



**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**EHSO - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	377,800	(18,586)	-	-	-	359,214
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	377,800	(18,586)	-	-	-	359,214
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	377,800	(18,586)	-	-	-	359,214
<b>Revenue/Appropriation Projection</b>	<b>1,313,284</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,313,284</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	285,298	-	-	-	-	285,298
<b>Total Transfer Projection</b>	<b>-</b>	<b>285,298</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>285,298</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	1,313,284	3,951	-	-	-	-	1,317,235
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	12,120	-	-	-	-	12,120
Other Personnel (Non-Regular Payroll)	-	-	19,142	-	-	-	19,142
<b>Subtotal Personnel</b>	<b>1,313,284</b>	<b>16,071</b>	<b>19,142</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,348,497</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	10,159	-	-	-	-	10,159
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	64,976	-	-	-	-	64,976
Other Operating Expenses	-	319,821	134	-	-	-	319,955
<b>Subtotal Other</b>	<b>-</b>	<b>394,956</b>	<b>134</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>395,090</b>
<b>Total Expenditure Projection</b>	<b>1,313,284</b>	<b>411,027</b>	<b>19,276</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,743,587</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(125,729)</b>	<b>(19,276)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(145,005)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>252,071</b>	<b>(37,862)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>214,209</b>
<b>Reserve Held Centrally</b>							<b>-</b>

GF = General Funds  
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\* Includes electricity, water, sewer, gas, telecom, postage  
\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**Engineering - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	2,231,698	(1,080,516)	414	66,960	-	1,218,556
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	2,231,698	(1,080,516)	414	66,960	-	1,218,556
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	2,231,698	(1,080,516)	414	66,960	-	1,218,556
<b>Revenue/Appropriation Projection</b>	<b>10,183,071</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,183,071</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	3,112,164	963,734	-	-	-	4,075,898
<b>Total Transfer Projection</b>	<b>-</b>	<b>3,112,164</b>	<b>963,734</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,075,898</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	10,183,071	444,369	451,267	-	-	-	11,078,707
Lecturer Payroll	-	212,870	-	-	-	-	212,870
Student Help Payroll	-	226,563	29,340	-	-	-	255,903
Other Personnel (Non-Regular Payroll)	-	50,023	-	-	-	-	50,023
<b>Subtotal Personnel</b>	<b>10,183,071</b>	<b>933,825</b>	<b>480,607</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,597,503</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	67,638	23	-	-	-	67,661
Scholarships, Tuition, Stipends & Allowances	-	-	1,284	-	-	-	1,284
Repairs & Maintenance	-	25,318	20,275	-	-	-	45,593
Other Operating Expenses	-	458,170	516,381	-	-	-	974,551
<b>Subtotal Other</b>	<b>-</b>	<b>551,126</b>	<b>537,963</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,089,089</b>
<b>Total Expenditure Projection</b>	<b>10,183,071</b>	<b>1,484,951</b>	<b>1,018,570</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,686,592</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	947,500	8,790	-	-	-	956,290
<b>Total Transfer Projection</b>	<b>-</b>	<b>947,500</b>	<b>8,790</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>956,290</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>679,713</b>	<b>(63,626)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>616,087</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>2,911,411</b>	<b>(1,144,142)</b>	<b>414</b>	<b>66,960</b>	<b>-</b>	<b>1,834,643</b>
<b>Reserve Held Centrally</b>							<b>-</b>

GF = General Funds  
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\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**Facilities (Manoa) - FY23 Summary**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	16,894,941	-	461,046	1,423,230	-	18,779,217
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	16,894,941	-	461,046	1,423,230	-	18,779,217
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	16,894,941	-	461,046	1,423,230	-	18,779,217
<b>Revenue/Appropriation Projection</b>	<b>15,732,254</b>	<b>2,000,000</b>	<b>-</b>	<b>147,549</b>	<b>627,000</b>	<b>-</b>	<b>18,506,803</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	11,715,543	-	-	284,193	-	11,999,736
<b>Total Transfer Projection</b>	<b>-</b>	<b>11,715,543</b>	<b>-</b>	<b>-</b>	<b>284,193</b>	<b>-</b>	<b>11,999,736</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	15,732,254	143,087	-	-	122,088	-	15,997,429
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	47,632	-	-	-	-	47,632
Other Personnel (Non-Regular Payroll)	-	182,090	-	-	-	-	182,090
<b>Subtotal Personnel</b>	<b>15,732,254</b>	<b>372,809</b>	<b>-</b>	<b>-</b>	<b>122,088</b>	<b>-</b>	<b>16,227,151</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	112,774	-	-	1,000	-	113,774
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	4,424,119	-	40,000	-	-	4,464,119
Other Operating Expenses	-	33,450,855	-	17,000	807,000	-	34,274,855
<b>Subtotal Other</b>	<b>-</b>	<b>37,987,748</b>	<b>-</b>	<b>57,000</b>	<b>808,000</b>	<b>-</b>	<b>38,852,748</b>
<b>Total Expenditure Projection</b>	<b>15,732,254</b>	<b>38,360,557</b>	<b>-</b>	<b>57,000</b>	<b>930,088</b>	<b>-</b>	<b>55,079,899</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(24,645,014)</b>	<b>-</b>	<b>90,549</b>	<b>(18,895)</b>	<b>-</b>	<b>(24,573,360)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>(7,750,073)</b>	<b>-</b>	<b>551,595</b>	<b>1,404,335</b>	<b>-</b>	<b>(5,794,143)</b>
<b>Reserve Held Centrally</b>							<b>-</b>

GF = General Funds  
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\* Includes electricity, water, sewer, gas, telecom, postage  
\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**Hawaiiinuikea School of Hawaiian Knowledge - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	2,114,336	(14,036)	9,286	3,133	-	2,112,719
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	2,114,336	(14,036)	9,286	3,133	-	2,112,719
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	2,114,336	(14,036)	9,286	3,133	-	2,112,719
<b>Revenue/Appropriation Projection</b>	<b>5,261,151</b>	<b>3,005</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>5,264,656</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	960,543	1,651	7,500	-	-	969,694
<b>Total Transfer Projection</b>	<b>-</b>	<b>960,543</b>	<b>1,651</b>	<b>7,500</b>	<b>-</b>	<b>-</b>	<b>969,694</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	5,261,151	546,536	-	-	-	-	5,807,687
Lecturer Payroll	-	179,407	-	-	-	-	179,407
Student Help Payroll	-	35,616	2,726	-	-	-	38,342
Other Personnel (Non-Regular Payroll)	-	55,684	-	-	-	-	55,684
<b>Subtotal Personnel</b>	<b>5,261,151</b>	<b>817,243</b>	<b>2,726</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,081,120</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	26,343	-	-	-	-	26,343
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	3,691	450	-	-	-	4,141
Other Operating Expenses	-	160,002	1,409	7,500	500	-	169,411
<b>Subtotal Other</b>	<b>-</b>	<b>190,036</b>	<b>1,859</b>	<b>7,500</b>	<b>500</b>	<b>-</b>	<b>199,895</b>
<b>Total Expenditure Projection</b>	<b>5,261,151</b>	<b>1,007,279</b>	<b>4,585</b>	<b>7,500</b>	<b>500</b>	<b>-</b>	<b>6,281,015</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(43,731)</b>	<b>(2,934)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(46,665)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>2,070,605</b>	<b>(16,970)</b>	<b>9,286</b>	<b>3,133</b>	<b>-</b>	<b>2,066,054</b>
<b>Reserve Held Centrally</b>							<b>-</b>

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HEERF = CARES Higher Education Emergency Relief Fund

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\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**IFA - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	4,240,425	(5,075,991)	228,504	103,649	-	(503,413)
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	4,240,425	(5,075,991)	228,504	103,649	-	(503,413)
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	4,240,425	(5,075,991)	228,504	103,649	-	(503,413)
<b>Revenue/Appropriation Projection</b>	<b>6,848,231</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,500</b>	<b>-</b>	<b>6,872,731</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	3,106,198	1,683,867	181,369	-	-	4,971,434
<b>Total Transfer Projection</b>	<b>-</b>	<b>3,106,198</b>	<b>1,683,867</b>	<b>181,369</b>	<b>-</b>	<b>-</b>	<b>4,971,434</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	6,848,231	1,242,033	429,716	-	-	-	8,519,980
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	4,256	-	-	-	4,256
Other Personnel (Non-Regular Payroll)	-	19,327	1,092	-	-	-	20,419
<b>Subtotal Personnel</b>	<b>6,848,231</b>	<b>1,261,360</b>	<b>435,064</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,544,655</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	175,387	56	-	1,800	-	177,243
Scholarships, Tuition, Stipends & Allowances	-	-	11,790	-	-	-	11,790
Repairs & Maintenance	-	58,450	7,944	-	-	-	66,394
Other Operating Expenses	-	2,453,305	544,627	350	20,000	-	3,018,282
<b>Subtotal Other</b>	<b>-</b>	<b>2,687,142</b>	<b>564,417</b>	<b>350</b>	<b>21,800</b>	<b>-</b>	<b>3,273,709</b>
<b>Total Expenditure Projection</b>	<b>6,848,231</b>	<b>3,948,502</b>	<b>999,481</b>	<b>350</b>	<b>21,800</b>	<b>-</b>	<b>11,818,364</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	152,702	135,000	-	-	287,702
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>152,702</b>	<b>135,000</b>	<b>-</b>	<b>-</b>	<b>287,702</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(842,304)</b>	<b>531,684</b>	<b>46,019</b>	<b>2,700</b>	<b>-</b>	<b>(261,901)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>3,398,121</b>	<b>(4,544,307)</b>	<b>274,523</b>	<b>106,349</b>	<b>-</b>	<b>(765,314)</b>
<b>Reserve Held Centrally</b>							

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund  
HEERF = CARES Higher Education Emergency Relief Fund

\* Includes electricity, water, sewer, gas, telecom, postage  
\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**Law - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	559,153	(74,961)	111,602	12,264	-	608,058
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	559,153	(74,961)	111,602	12,264	-	608,058
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	559,153	(74,961)	111,602	12,264	-	608,058
<b>Revenue/Appropriation Projection</b>	<b>7,602,212</b>	<b>4,878</b>	<b>-</b>	<b>270</b>	<b>45,111</b>	<b>-</b>	<b>7,652,471</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	68,304	-	-	68,304
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	3,729,294	-	283,801	-	-	4,013,095
<b>Total Transfer Projection</b>	<b>-</b>	<b>3,729,294</b>	<b>-</b>	<b>352,105</b>	<b>-</b>	<b>-</b>	<b>4,081,399</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	7,602,212	1,057,460	-	-	50,000	-	8,709,672
Lecturer Payroll	-	423,859	-	-	-	-	423,859
Student Help Payroll	-	207,801	-	-	-	-	207,801
Other Personnel (Non-Regular Payroll)	-	255,996	-	-	-	-	255,996
<b>Subtotal Personnel</b>	<b>7,602,212</b>	<b>1,945,116</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>9,597,328</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	63,902	-	-	-	-	63,902
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	423	-	-	-	-	423
Other Operating Expenses	-	1,295,460	13,769	929	-	-	1,310,158
<b>Subtotal Other</b>	<b>-</b>	<b>1,359,785</b>	<b>13,769</b>	<b>929</b>	<b>-</b>	<b>-</b>	<b>1,374,483</b>
<b>Total Expenditure Projection</b>	<b>7,602,212</b>	<b>3,304,901</b>	<b>13,769</b>	<b>929</b>	<b>50,000</b>	<b>-</b>	<b>10,971,811</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	283,348	-	-	283,348
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	283,677	-	-	-	-	283,677
<b>Total Transfer Projection</b>	<b>-</b>	<b>283,677</b>	<b>-</b>	<b>283,348</b>	<b>-</b>	<b>-</b>	<b>567,025</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>145,594</b>	<b>(13,769)</b>	<b>68,098</b>	<b>(4,889)</b>	<b>-</b>	<b>195,034</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>704,747</b>	<b>(88,730)</b>	<b>179,700</b>	<b>7,375</b>	<b>-</b>	<b>803,092</b>
<b>Reserve Held Centrally</b>							<b>-</b>

GF = General Funds  
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HEERF = CARES Higher Education Emergency Relief Fund

\* Includes electricity, water, sewer, gas, telecom, postage  
\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**Library - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	3,569,019	(2,723)	259,691	-	-	3,825,987
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	3,569,019	(2,723)	259,691	-	-	3,825,987
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	3,569,019	(2,723)	259,691	-	-	3,825,987
<b>Revenue/Appropriation Projection</b>	<b>7,021,144</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>7,031,144</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	8,935,106	11,531	-	-	-	8,946,637
<b>Total Transfer Projection</b>	<b>-</b>	<b>8,935,106</b>	<b>11,531</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,946,637</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	7,021,144	812,769	-	-	-	-	7,833,913
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	460,121	2,659	-	-	-	462,780
Other Personnel (Non-Regular Payroll)	-	127,516	-	-	-	-	127,516
<b>Subtotal Personnel</b>	<b>7,021,144</b>	<b>1,400,406</b>	<b>2,659</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,424,209</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	102,647	-	500	-	-	103,147
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	200,522	-	-	-	-	200,522
Other Operating Expenses	-	7,297,422	163	9,000	-	-	7,306,585
<b>Subtotal Other</b>	<b>-</b>	<b>7,600,591</b>	<b>163</b>	<b>9,500</b>	<b>-</b>	<b>-</b>	<b>7,610,254</b>
<b>Total Expenditure Projection</b>	<b>7,021,144</b>	<b>9,000,997</b>	<b>2,822</b>	<b>9,500</b>	<b>-</b>	<b>-</b>	<b>16,034,463</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	3,032	-	-	-	-	3,032
<b>Total Transfer Projection</b>	<b>-</b>	<b>3,032</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,032</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(68,923)</b>	<b>8,709</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>(59,714)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>3,500,096</b>	<b>5,986</b>	<b>260,191</b>	<b>-</b>	<b>-</b>	<b>3,766,273</b>
<b>Reserve Held Centrally</b>							-

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**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**Lyon Arboretum - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	447,179	(9,982)	-	-	-	437,197
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	447,179	(9,982)	-	-	-	437,197
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	447,179	(9,982)	-	-	-	437,197
<b>Revenue/Appropriation Projection</b>	<b>859,851</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>859,851</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	210,932	37,229	-	-	-	248,161
<b>Total Transfer Projection</b>	<b>-</b>	<b>210,932</b>	<b>37,229</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>248,161</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	859,851	-	1,928	-	-	-	861,779
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	65,653	-	-	-	-	65,653
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>859,851</b>	<b>65,653</b>	<b>1,928</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>927,432</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	67,050	-	-	-	-	67,050
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	22,035	-	-	-	-	22,035
Other Operating Expenses	-	31,407	-	-	-	-	31,407
<b>Subtotal Other</b>	<b>-</b>	<b>120,492</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,492</b>
<b>Total Expenditure Projection</b>	<b>859,851</b>	<b>186,145</b>	<b>1,928</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,047,924</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>24,787</b>	<b>35,301</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,088</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>471,966</b>	<b>25,319</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>497,285</b>
<b>Reserve Held Centrally</b>							<b>-</b>

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**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**Manoa Budget Office - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	(115,677,625)	-	-	-	-	(115,677,625)
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	(115,677,625)	-	-	-	-	(115,677,625)
Act 236 Transfer		103,248,397					103,248,397
Less Deferred Revenue (FYE22)		-					-
Beginning Balance FY23	-	(12,429,228)	-	-	-	-	(12,429,228)
<b>Revenue/Appropriation Projection</b>	<b>8,472,699</b>	<b>199,813,483</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208,286,182</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	10,991,189	-	-	-	-	10,991,189
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	8,000,000	-	-	8,000,000
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>10,991,189</b>	<b>-</b>	<b>8,000,000</b>	<b>-</b>	<b>-</b>	<b>18,991,189</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	8,472,699	4,351,795	-	-	-	-	12,824,494
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	838,113	-	-	-	-	838,113
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>8,472,699</b>	<b>5,189,908</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,662,607</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	-	-	-	-
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-
Other Operating Expenses	-	3,500,000	-	-	-	-	3,500,000
<b>Subtotal Other</b>	<b>-</b>	<b>3,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,500,000</b>
<b>Total Expenditure Projection</b>	<b>8,472,699</b>	<b>8,689,908</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,162,607</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	19,982,378	-	-	-	-	19,982,378
Tuition Scholarships	-	40,229,728	-	-	-	-	40,229,728
Other Transfers	-	145,419,564	-	-	-	-	145,419,564
<b>Total Transfer Projection</b>	<b>-</b>	<b>205,631,670</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>205,631,670</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(3,516,906)</b>	<b>-</b>	<b>8,000,000</b>	<b>-</b>	<b>-</b>	<b>4,483,094</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>(15,946,134)</b>	<b>-</b>	<b>8,000,000</b>	<b>-</b>	<b>-</b>	<b>(7,946,134)</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>23,059,088</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,059,088</b>

GF = General Funds  
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**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**Medicine - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	1,910,953	(5,206,549)	1,076,075	1,020,683	-	(1,198,838)
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	1,910,953	(5,206,549)	1,076,075	1,020,683	-	(1,198,838)
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	1,910,953	(5,206,549)	1,076,075	1,020,683	-	(1,198,838)
<b>Revenue/Appropriation Projection</b>	<b>23,822,443</b>	<b>217</b>	<b>7</b>	<b>553,163</b>	<b>-</b>	<b>-</b>	<b>24,375,830</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	19,265,538	5,741,853	9,550,759	-	-	34,558,150
<b>Total Transfer Projection</b>	<b>-</b>	<b>19,265,538</b>	<b>5,741,853</b>	<b>9,550,759</b>	<b>-</b>	<b>-</b>	<b>34,558,150</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	22,812,443	8,735,444	1,852,769	144,697	272,478	-	33,817,831
Lecturer Payroll	-	-	22,474	-	-	-	22,474
Student Help Payroll	-	55,105	2,301	-	-	-	57,406
Other Personnel (Non-Regular Payroll)	-	297,405	37,714	-	1,150	-	336,269
<b>Subtotal Personnel</b>	<b>22,812,443</b>	<b>9,087,954</b>	<b>1,915,258</b>	<b>144,697</b>	<b>273,628</b>	<b>-</b>	<b>34,233,980</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	5,111,708	2,270,268	-	12,000	-	7,393,976
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	397,599	164,355	-	3,031	-	564,985
Other Operating Expenses	1,010,000	5,135,896	1,322,741	377,621	389,844	-	8,236,102
<b>Subtotal Other</b>	<b>1,010,000</b>	<b>10,645,203</b>	<b>3,757,364</b>	<b>377,621</b>	<b>404,875</b>	<b>-</b>	<b>16,195,063</b>
<b>Total Expenditure Projection</b>	<b>23,822,443</b>	<b>19,733,157</b>	<b>5,672,622</b>	<b>522,318</b>	<b>678,503</b>	<b>-</b>	<b>50,429,043</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	9,374,485	-	-	9,374,485
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	30,009	50,000	45,243	21,801	-	147,053
<b>Total Transfer Projection</b>	<b>-</b>	<b>30,009</b>	<b>50,000</b>	<b>9,419,728</b>	<b>21,801</b>	<b>-</b>	<b>9,521,538</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(497,411)</b>	<b>19,238</b>	<b>161,876</b>	<b>(700,304)</b>	<b>-</b>	<b>(1,016,601)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>1,413,542</b>	<b>(5,187,311)</b>	<b>1,237,951</b>	<b>320,379</b>	<b>-</b>	<b>(2,215,439)</b>
<b>Reserve Held Centrally</b>							

GF = General Funds  
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HEERF = CARES Higher Education Emergency Relief Fund

\* Includes electricity, water, sewer, gas, telecom, postage  
\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**Natural Science - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	(1,201,360)	(3,711,389)	(52,484)	3,882	-	(4,961,351)
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	(1,201,360)	(3,711,389)	(52,484)	3,882	-	(4,961,351)
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	(1,201,360)	(3,711,389)	(52,484)	3,882	-	(4,961,351)
<b>Revenue/Appropriation Projection</b>	<b>20,061,861</b>	<b>8,059</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,074,920</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	4,599,416	1,871,997	-	-	-	6,471,413
<b>Total Transfer Projection</b>	<b>-</b>	<b>4,599,416</b>	<b>1,871,997</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,471,413</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	20,061,861	3,607,193	1,269,149	-	-	-	24,938,203
Lecturer Payroll	-	310,690	-	-	-	-	310,690
Student Help Payroll	-	297,477	32,498	-	-	-	329,975
Other Personnel (Non-Regular Payroll)	-	104,727	87,686	-	-	-	192,413
<b>Subtotal Personnel</b>	<b>20,061,861</b>	<b>4,320,087</b>	<b>1,389,333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,771,281</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	120,264	11,364	-	-	-	131,628
Scholarships, Tuition, Stipends & Allowances	-	-	118,773	-	-	-	118,773
Repairs & Maintenance	-	31,887	151,638	-	-	-	183,525
Other Operating Expenses	-	532,424	471,910	-	-	-	1,004,334
<b>Subtotal Other</b>	<b>-</b>	<b>684,575</b>	<b>753,685</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,438,260</b>
<b>Total Expenditure Projection</b>	<b>20,061,861</b>	<b>5,004,662</b>	<b>2,143,018</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,209,541</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	23,641	-	-	-	-	23,641
<b>Total Transfer Projection</b>	<b>-</b>	<b>23,641</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,641</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(420,828)</b>	<b>(266,021)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(686,849)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>(1,622,188)</b>	<b>(3,977,410)</b>	<b>(52,484)</b>	<b>3,882</b>	<b>-</b>	<b>(5,648,200)</b>
<b>Reserve Held Centrally</b>							

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
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HEERF = CARES Higher Education Emergency Relief Fund

\* Includes electricity, water, sewer, gas, telecom, postage  
\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**Nursing - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	(546,224)	11,924	371,749	-	-	(162,551)
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	(546,224)	11,924	371,749	-	-	(162,551)
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	(546,224)	11,924	371,749	-	-	(162,551)
<b>Revenue/Appropriation Projection</b>	<b>5,360,623</b>	<b>(10,815)</b>	<b>-</b>	<b>34,000</b>	<b>-</b>	<b>-</b>	<b>5,383,808</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	6,272,415	115,742	1,363,600	-	-	7,751,757
<b>Total Transfer Projection</b>	<b>-</b>	<b>6,272,415</b>	<b>115,742</b>	<b>1,363,600</b>	<b>-</b>	<b>-</b>	<b>7,751,757</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	5,360,623	4,163,928	10,518	743,790	-	-	10,278,859
Lecturer Payroll	-	740,715	-	-	-	-	740,715
Student Help Payroll	-	20,111	-	-	-	-	20,111
Other Personnel (Non-Regular Payroll)	-	109,429	-	-	-	-	109,429
<b>Subtotal Personnel</b>	<b>5,360,623</b>	<b>5,034,183</b>	<b>10,518</b>	<b>743,790</b>	<b>-</b>	<b>-</b>	<b>11,149,114</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	80,768	-	2,875	-	-	83,643
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	112,641	-	-	-	-	112,641
Other Operating Expenses	-	560,830	-	(45,495)	-	-	515,335
<b>Subtotal Other</b>	<b>-</b>	<b>754,239</b>	<b>-</b>	<b>(42,620)</b>	<b>-</b>	<b>-</b>	<b>711,619</b>
<b>Total Expenditure Projection</b>	<b>5,360,623</b>	<b>5,788,422</b>	<b>10,518</b>	<b>701,170</b>	<b>-</b>	<b>-</b>	<b>11,860,733</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>473,178</b>	<b>105,224</b>	<b>696,430</b>	<b>-</b>	<b>-</b>	<b>1,274,832</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>(73,046)</b>	<b>117,148</b>	<b>1,068,179</b>	<b>-</b>	<b>-</b>	<b>1,112,281</b>
<b>Reserve Held Centrally</b>							<b>-</b>

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
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HEERF = CARES Higher Education Emergency Relief Fund

\* Includes electricity, water, sewer, gas, telecom, postage  
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**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**Outreach College - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	24,464,618	(3,000)	(5,300,062)	-	-	19,161,556
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	24,464,618	(3,000)	(5,300,062)	-	-	19,161,556
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	(6,015,313)	-	(316,413)	-	-	(6,331,726)
Beginning Balance FY23	-	18,449,305	(3,000)	(5,616,475)	-	-	12,829,830
<b>Revenue/Appropriation Projection</b>	<b>-</b>	<b>32,623,000</b>	<b>-</b>	<b>1,100,000</b>	<b>-</b>	<b>-</b>	<b>33,723,000</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	39,592,375	-	7,449,147	-	-	47,041,522
<b>Total Transfer Projection</b>	<b>-</b>	<b>39,592,375</b>	<b>-</b>	<b>7,449,147</b>	<b>-</b>	<b>-</b>	<b>47,041,522</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	-	9,335,000	-	1,183,000	-	-	10,518,000
Lecturer Payroll	-	3,599,000	-	182,000	-	-	3,781,000
Student Help Payroll	-	34,500	-	39,000	-	-	73,500
Other Personnel (Non-Regular Payroll)	-	11,000	-	-	-	-	11,000
<b>Subtotal Personnel</b>	<b>-</b>	<b>12,979,500</b>	<b>-</b>	<b>1,404,000</b>	<b>-</b>	<b>-</b>	<b>14,383,500</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	26,150	-	4,900	-	-	31,050
Scholarships, Tuition, Stipends & Allowances	-	650,000	-	1,405,000	-	-	2,055,000
Repairs & Maintenance	-	9,000	-	-	-	-	9,000
Other Operating Expenses	-	928,000	3,000	110,000	-	-	1,041,000
<b>Subtotal Other</b>	<b>-</b>	<b>1,613,150</b>	<b>3,000</b>	<b>1,519,900</b>	<b>-</b>	<b>-</b>	<b>3,136,050</b>
<b>Total Expenditure Projection</b>	<b>-</b>	<b>14,592,650</b>	<b>3,000</b>	<b>2,923,900</b>	<b>-</b>	<b>-</b>	<b>17,519,550</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	60,334,522	-	8,771	-	-	60,343,293
<b>Total Transfer Projection</b>	<b>-</b>	<b>60,334,522</b>	<b>-</b>	<b>8,771</b>	<b>-</b>	<b>-</b>	<b>60,343,293</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(2,711,797)</b>	<b>(3,000)</b>	<b>5,616,476</b>	<b>-</b>	<b>-</b>	<b>2,901,679</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>15,737,508</b>	<b>(6,000)</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>15,731,509</b>
<b>Reserve Held Centrally</b>							<b>-</b>

GF = General Funds  
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HEERF = CARES Higher Education Emergency Relief Fund

\* Includes electricity, water, sewer, gas, telecom, postage  
\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**President / Provost - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	3,954,912	-	102,782	61,417	-	4,119,111
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	3,954,912	-	102,782	61,417	-	4,119,111
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	3,954,912	-	102,782	61,417	-	4,119,111
<b>Revenue/Appropriation Projection</b>	<b>1,717,440</b>	<b>-</b>	<b>-</b>	<b>230,025</b>	<b>22,000</b>	<b>-</b>	<b>1,969,465</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	427,331	-	1,271	-	-	428,602
<b>Total Transfer Projection</b>	<b>-</b>	<b>427,331</b>	<b>-</b>	<b>1,271</b>	<b>-</b>	<b>-</b>	<b>428,602</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	1,717,440	103,778	-	-	-	-	1,821,218
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	33,056	-	15,000	-	-	48,056
Other Personnel (Non-Regular Payroll)	-	10,649	-	-	21,251	-	31,900
<b>Subtotal Personnel</b>	<b>1,717,440</b>	<b>147,483</b>	<b>-</b>	<b>15,000</b>	<b>21,251</b>	<b>-</b>	<b>1,901,174</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	9,923	-	-	-	-	9,923
Scholarships, Tuition, Stipends & Allowances	-	-	-	259,321	-	-	259,321
Repairs & Maintenance	-	33	-	-	-	-	33
Other Operating Expenses	-	188,580	-	20,320	18,703	-	227,603
<b>Subtotal Other</b>	<b>-</b>	<b>198,536</b>	<b>-</b>	<b>279,641</b>	<b>18,703</b>	<b>-</b>	<b>496,880</b>
<b>Total Expenditure Projection</b>	<b>1,717,440</b>	<b>346,019</b>	<b>-</b>	<b>294,641</b>	<b>39,954</b>	<b>-</b>	<b>2,398,054</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>81,312</b>	<b>-</b>	<b>(63,345)</b>	<b>(17,954)</b>	<b>-</b>	<b>13</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>4,036,224</b>	<b>-</b>	<b>39,437</b>	<b>43,463</b>	<b>-</b>	<b>4,119,124</b>
<b>Reserve Held Centrally</b>							<b>-</b>

GF = General Funds  
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HEERF = CARES Higher Education Emergency Relief Fund

\* Includes electricity, water, sewer, gas, telecom, postage  
\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**Shidler - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	(428,012)	(26,766)	-	2,594	-	(452,184)
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	(428,012)	(26,766)	-	2,594	-	(452,184)
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	(428,012)	(26,766)	-	2,594	-	(452,184)
<b>Revenue/Appropriation Projection</b>	<b>15,426,613</b>	<b>(823,109)</b>	<b>-</b>	<b>-</b>	<b>28,800</b>	<b>-</b>	<b>14,632,304</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	5,263,044	187,703	-	-	-	5,450,747
<b>Total Transfer Projection</b>	<b>-</b>	<b>5,263,044</b>	<b>187,703</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,450,747</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	15,426,613	3,349,830	20,134	-	28,800	-	18,825,377
Lecturer Payroll	-	1,079,454	-	-	-	-	1,079,454
Student Help Payroll	-	199,543	-	-	-	-	199,543
Other Personnel (Non-Regular Payroll)	-	109,198	-	-	-	-	109,198
<b>Subtotal Personnel</b>	<b>15,426,613</b>	<b>4,738,025</b>	<b>20,134</b>	<b>-</b>	<b>28,800</b>	<b>-</b>	<b>20,213,572</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	81,458	-	-	-	-	81,458
Scholarships, Tuition, Stipends & Allowances	-	853,828	-	-	-	-	853,828
Repairs & Maintenance	-	2,246	-	-	-	-	2,246
Other Operating Expenses	-	111,826	7,552	-	619	-	119,997
<b>Subtotal Other</b>	<b>-</b>	<b>1,049,358</b>	<b>7,552</b>	<b>-</b>	<b>619</b>	<b>-</b>	<b>1,057,529</b>
<b>Total Expenditure Projection</b>	<b>15,426,613</b>	<b>5,787,383</b>	<b>27,686</b>	<b>-</b>	<b>29,419</b>	<b>-</b>	<b>21,271,101</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	998,000	-	-	-	-	998,000
<b>Total Transfer Projection</b>	<b>-</b>	<b>998,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>998,000</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(2,345,448)</b>	<b>160,017</b>	<b>-</b>	<b>(619)</b>	<b>-</b>	<b>(2,186,050)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>(2,773,460)</b>	<b>133,251</b>	<b>-</b>	<b>1,975</b>	<b>-</b>	<b>(2,638,234)</b>
<b>Reserve Held Centrally</b>							<b>-</b>

GF = General Funds  
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HEERF = CARES Higher Education Emergency Relief Fund

\* Includes electricity, water, sewer, gas, telecom, postage  
\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**Social Science - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	7,176,442	(453,595)	30,120	246	753,297	7,506,510
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	7,176,442	(453,595)	30,120	246	753,297	7,506,510
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	7,176,442	(453,595)	30,120	246	753,297	7,506,510
<b>Revenue/Appropriation Projection</b>	<b>20,589,956</b>	<b>63,356</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>20,653,322</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	6,531,250	987,482	-	-	-	7,518,732
<b>Total Transfer Projection</b>	<b>-</b>	<b>6,531,250</b>	<b>987,482</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,518,732</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	20,589,956	2,299,271	125,976	12,487	-	690,972	23,718,662
Lecturer Payroll	-	1,450,022	-	-	-	-	1,450,022
Student Help Payroll	-	224,568	24,802	-	-	-	249,370
Other Personnel (Non-Regular Payroll)	-	17,356	-	-	-	-	17,356
<b>Subtotal Personnel</b>	<b>20,589,956</b>	<b>3,991,217</b>	<b>150,778</b>	<b>12,487</b>	<b>-</b>	<b>690,972</b>	<b>25,435,410</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	132,821	7,754	80	-	-	140,655
Scholarships, Tuition, Stipends & Allowances	-	2,261	-	500	-	-	2,761
Repairs & Maintenance	-	35,790	5,293	361	-	-	41,444
Other Operating Expenses	-	1,256,812	304,627	1,500	-	62,325	1,625,264
<b>Subtotal Other</b>	<b>-</b>	<b>1,427,684</b>	<b>317,674</b>	<b>2,441</b>	<b>-</b>	<b>62,325</b>	<b>1,810,124</b>
<b>Total Expenditure Projection</b>	<b>20,589,956</b>	<b>5,418,901</b>	<b>468,452</b>	<b>14,928</b>	<b>-</b>	<b>753,297</b>	<b>27,245,534</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	17,260	-	-	-	-	17,260
<b>Total Transfer Projection</b>	<b>-</b>	<b>17,260</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,260</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>1,158,445</b>	<b>519,030</b>	<b>(14,918)</b>	<b>-</b>	<b>(753,297)</b>	<b>909,260</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>8,334,887</b>	<b>65,435</b>	<b>15,202</b>	<b>246</b>	<b>-</b>	<b>8,415,770</b>
<b>Reserve Held Centrally</b>							<b>-</b>

GF = General Funds  
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HEERF = CARES Higher Education Emergency Relief Fund

\* Includes electricity, water, sewer, gas, telecom, postage  
\*\* Included in expenditure budgets, but backed out to calculate projected NOI



**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**Social Work - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	3,841,164	(291,036)	4,472	-	-	3,554,600
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	3,841,164	(291,036)	4,472	-	-	3,554,600
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	3,841,164	(291,036)	4,472	-	-	3,554,600
<b>Revenue/Appropriation Projection</b>	<b>3,422,531</b>	<b>4,530</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,427,079</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	2,041,814	315,559	-	-	-	2,357,373
<b>Total Transfer Projection</b>	<b>-</b>	<b>2,041,814</b>	<b>315,559</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,357,373</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	3,422,531	1,013,239	196,951	-	-	-	4,632,721
Lecturer Payroll	-	234,042	-	-	-	-	234,042
Student Help Payroll	-	21,294	718	-	-	-	22,012
Other Personnel (Non-Regular Payroll)	-	3,874	120	-	-	-	3,994
<b>Subtotal Personnel</b>	<b>3,422,531</b>	<b>1,272,449</b>	<b>197,789</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,892,769</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	32,750	6,565	-	-	-	39,315
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	56	7,707	-	-	-	7,763
Other Operating Expenses	-	144,803	95,805	-	-	-	240,608
<b>Subtotal Other</b>	<b>-</b>	<b>177,609</b>	<b>110,077</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>287,686</b>
<b>Total Expenditure Projection</b>	<b>3,422,531</b>	<b>1,450,058</b>	<b>307,866</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,180,455</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	66,220	-	-	-	-	66,220
<b>Total Transfer Projection</b>	<b>-</b>	<b>66,220</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,220</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>530,066</b>	<b>7,711</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>537,777</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>4,371,230</b>	<b>(283,325)</b>	<b>4,472</b>	<b>-</b>	<b>-</b>	<b>4,092,377</b>
<b>Reserve Held Centrally</b>							<b>-</b>

GF = General Funds  
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**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**SOEST - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	1,601,309	(5,397,469)	12,658,992	235,144	-	9,097,976
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	1,601,309	(5,397,469)	12,658,992	235,144	-	9,097,976
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	1,601,309	(5,397,469)	12,658,992	235,144	-	9,097,976
<b>Revenue/Appropriation Projection</b>	<b>25,818,716</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>27,000</b>	<b>-</b>	<b>25,845,720</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	5,572,037	6,829,615	2,114,875	-	-	14,516,527
<b>Total Transfer Projection</b>	<b>-</b>	<b>5,572,037</b>	<b>6,829,615</b>	<b>2,114,875</b>	<b>-</b>	<b>-</b>	<b>14,516,527</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	25,818,716	2,372,901	1,915,222	470,000	50,000	-	30,626,839
Lecturer Payroll	-	3,544	-	-	-	-	3,544
Student Help Payroll	-	76,318	1,915,222	-	-	-	1,991,540
Other Personnel (Non-Regular Payroll)	-	49,642	17,639	30,000	-	-	97,281
<b>Subtotal Personnel</b>	<b>25,818,716</b>	<b>2,502,405</b>	<b>3,848,083</b>	<b>500,000</b>	<b>50,000</b>	<b>-</b>	<b>32,719,204</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	855,871	85,113	-	-	-	940,984
Scholarships, Tuition, Stipends & Allowances	-	13,483	166,193	-	-	-	179,676
Repairs & Maintenance	-	125,433	388,889	-	2,700	-	517,022
Other Operating Expenses	-	2,182,010	1,988,672	1,721,065	20,000	-	5,911,747
<b>Subtotal Other</b>	<b>-</b>	<b>3,176,797</b>	<b>2,628,867</b>	<b>1,721,065</b>	<b>22,700</b>	<b>-</b>	<b>7,549,429</b>
<b>Total Expenditure Projection</b>	<b>25,818,716</b>	<b>5,679,202</b>	<b>6,476,950</b>	<b>2,221,065</b>	<b>72,700</b>	<b>-</b>	<b>40,268,633</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	78,573	-	-	-	78,573
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>78,573</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>78,573</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(107,161)</b>	<b>274,092</b>	<b>(106,190)</b>	<b>(45,700)</b>	<b>-</b>	<b>15,041</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>1,494,148</b>	<b>(5,123,377)</b>	<b>12,552,802</b>	<b>189,444</b>	<b>-</b>	<b>9,113,017</b>
<b>Reserve Held Centrally</b>							<b>-</b>

GF = General Funds  
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**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**Systemwide - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	-	1,142,721	12,190,361	-	-	13,333,082
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	-	1,142,721	12,190,361	-	-	13,333,082
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	-	1,142,721	12,190,361	-	-	13,333,082
<b>Revenue/Appropriation Projection</b>	<b>-</b>	<b>-</b>	<b>880,939</b>	<b>44,966</b>	<b>-</b>	<b>-</b>	<b>925,905</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	-	-	9,396,286	-	-	9,396,286
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,396,286</b>	<b>-</b>	<b>-</b>	<b>9,396,286</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	-	-	-	-	-	-	-
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	-	-	-	-
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	-	-	-	-
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-
Other Operating Expenses	-	-	374,796	-	-	-	374,796
<b>Subtotal Other</b>	<b>-</b>	<b>-</b>	<b>374,796</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>374,796</b>
<b>Total Expenditure Projection</b>	<b>-</b>	<b>-</b>	<b>374,796</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>374,796</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	2,150,960	9,396,394	-	-	11,547,354
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>2,150,960</b>	<b>9,396,394</b>	<b>-</b>	<b>-</b>	<b>11,547,354</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>-</b>	<b>(1,644,817)</b>	<b>44,858</b>	<b>-</b>	<b>-</b>	<b>(1,599,959)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>-</b>	<b>(502,096)</b>	<b>12,235,219</b>	<b>-</b>	<b>-</b>	<b>11,733,123</b>
<b>Reserve Held Centrally</b>							<b>-</b>

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**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**Telecomm - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	216,994	(72,379)	6,674,590	-	-	6,819,205
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	216,994	(72,379)	6,674,590	-	-	6,819,205
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	216,994	(72,379)	6,674,590	-	-	6,819,205
<b>Revenue/Appropriation Projection</b>	<b>1,633,207</b>	<b>-</b>	<b>-</b>	<b>2,582,000</b>	<b>-</b>	<b>-</b>	<b>4,215,207</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	106,261	238,904	50,000	-	-	395,165
<b>Total Transfer Projection</b>	<b>-</b>	<b>106,261</b>	<b>238,904</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>395,165</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	1,633,207	90,400	71,419	-	-	-	1,795,026
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	90,442	3,566	-	-	-	94,008
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>1,633,207</b>	<b>180,842</b>	<b>74,985</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,889,034</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	1,190,000	-	-	1,190,000
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	12,650	-	-	12,650
Other Operating Expenses	-	7,036	-	222,000	-	-	229,036
<b>Subtotal Other</b>	<b>-</b>	<b>7,036</b>	<b>-</b>	<b>1,424,650</b>	<b>-</b>	<b>-</b>	<b>1,431,686</b>
<b>Total Expenditure Projection</b>	<b>1,633,207</b>	<b>187,878</b>	<b>74,985</b>	<b>1,424,650</b>	<b>-</b>	<b>-</b>	<b>3,320,720</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	50,000	-	-	50,000
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(81,617)</b>	<b>163,919</b>	<b>1,157,350</b>	<b>-</b>	<b>-</b>	<b>1,239,652</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>135,377</b>	<b>91,540</b>	<b>7,831,940</b>	<b>-</b>	<b>-</b>	<b>8,058,857</b>
<b>Reserve Held Centrally</b>							

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
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HEERF = CARES Higher Education Emergency Relief Fund

\* Includes electricity, water, sewer, gas, telecom, postage

\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**UH Press - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	-	-	-	1,978,355	-	1,978,355
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	-	-	-	1,978,355	-	1,978,355
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	-	-	-	1,978,355	-	1,978,355
<b>Revenue/Appropriation Projection</b>	<b>501,252</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,270,000</b>	<b>-</b>	<b>5,771,252</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	501,252	-	-	-	2,058,461	-	2,559,713
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	-	50,000	-	50,000
Other Personnel (Non-Regular Payroll)	-	-	-	-	130,379	-	130,379
<b>Subtotal Personnel</b>	<b>501,252</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,238,840</b>	<b>-</b>	<b>2,740,092</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	-	-	-	124,847	-	124,847
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	6,886	-	6,886
Other Operating Expenses	-	-	-	-	2,032,976	-	2,032,976
<b>Subtotal Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,164,709</b>	<b>-</b>	<b>2,164,709</b>
<b>Total Expenditure Projection</b>	<b>501,252</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,403,549</b>	<b>-</b>	<b>4,904,801</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>866,451</b>	<b>-</b>	<b>866,451</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,844,806</b>	<b>-</b>	<b>2,844,806</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

GF = General Funds  
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HEERF = CARES Higher Education Emergency Relief Fund

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\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**Utilities - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	(181,961)	(1,000,000)	-	-	-	(1,181,961)
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	(181,961)	(1,000,000)	-	-	-	(1,181,961)
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	(181,961)	(1,000,000)	-	-	-	(1,181,961)
<b>Revenue/Appropriation Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	36,429,369	2,000,000	-	-	-	38,429,369
<b>Total Transfer Projection</b>	<b>-</b>	<b>36,429,369</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,429,369</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	-	-	-	-	-	-	-
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	-	-	-	-
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	36,247,408	1,000,000	-	-	-	37,247,408
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-	-
<b>Subtotal Other</b>	<b>-</b>	<b>36,247,408</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,247,408</b>
<b>Total Expenditure Projection</b>	<b>-</b>	<b>36,247,408</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,247,408</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>181,961</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,181,961</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reserve Held Centrally</b>							

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**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**VPAAE - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	4,927,608	(109,183)	94,085	261,122	-	5,173,632
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	4,927,608	(109,183)	94,085	261,122	-	5,173,632
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	4,927,608	(109,183)	94,085	261,122	-	5,173,632
<b>Revenue/Appropriation Projection</b>	<b>8,966,384</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>434,200</b>	<b>-</b>	<b>9,420,584</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	3,984,232	108,620	-	-	-	4,092,852
<b>Total Transfer Projection</b>	<b>-</b>	<b>3,984,232</b>	<b>108,620</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,092,852</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	8,966,384	1,364,234	6	-	276,625	-	10,607,249
Lecturer Payroll	-	88,880	-	-	-	-	88,880
Student Help Payroll	-	530,169	4,775	15,000	-	-	549,944
Other Personnel (Non-Regular Payroll)	-	80,585	-	-	-	-	80,585
<b>Subtotal Personnel</b>	<b>8,966,384</b>	<b>2,063,868</b>	<b>4,781</b>	<b>15,000</b>	<b>276,625</b>	<b>-</b>	<b>11,326,658</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	52,658	1,960	100	7,692	-	62,410
Scholarships, Tuition, Stipends & Allowances	-	(17,973)	2,705	-	-	-	(15,268)
Repairs & Maintenance	-	32,682	-	-	-	-	32,682
Other Operating Expenses	-	319,321	99,701	5,500	39,800	-	464,322
<b>Subtotal Other</b>	<b>-</b>	<b>386,688</b>	<b>104,366</b>	<b>5,600</b>	<b>47,492</b>	<b>-</b>	<b>544,146</b>
<b>Total Expenditure Projection</b>	<b>8,966,384</b>	<b>2,450,556</b>	<b>109,147</b>	<b>20,600</b>	<b>324,117</b>	<b>-</b>	<b>11,870,804</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	1,852,135	-	-	-	-	1,852,135
<b>Total Transfer Projection</b>	<b>-</b>	<b>1,852,135</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,852,135</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(318,459)</b>	<b>(527)</b>	<b>(600)</b>	<b>110,083</b>	<b>-</b>	<b>(209,503)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>4,609,149</b>	<b>(109,710)</b>	<b>93,485</b>	<b>371,205</b>	<b>-</b>	<b>4,964,129</b>
<b>Reserve Held Centrally</b>							-

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**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**UHMBF - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	2,298,418	-	-	-	-	2,298,418
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	2,298,418	-	-	-	-	2,298,418
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	2,298,418	-	-	-	-	2,298,418
<b>Revenue/Appropriation Projection</b>	<b>1,006,663</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,006,663</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	2,197,956	-	-	-	-	2,197,956
<b>Total Transfer Projection</b>	<b>-</b>	<b>2,197,956</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,197,956</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	1,006,663	615	-	-	-	-	1,007,278
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	-	-	-	-	-	-
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>1,006,663</b>	<b>615</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,007,278</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	8,517	-	-	-	-	8,517
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	285	-	-	-	-	285
Other Operating Expenses	-	1,962,239	-	-	-	-	1,962,239
<b>Subtotal Other</b>	<b>-</b>	<b>1,971,041</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,971,041</b>
<b>Total Expenditure Projection</b>	<b>1,006,663</b>	<b>1,971,656</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,978,319</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>226,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>226,300</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>2,524,718</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,524,718</b>
<b>Reserve Held Centrally</b>							<b>-</b>

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**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**VPRS - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	305,965	51,896,140	(3,442)	-	-	52,198,663
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	305,965	51,896,140	(3,442)	-	-	52,198,663
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	305,965	51,896,140	(3,442)	-	-	52,198,663
<b>Revenue/Appropriation Projection</b>	<b>632,449</b>	<b>-</b>	<b>27,915,408</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,547,857</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	101,671	242,077	-	-	-	343,748
<b>Total Transfer Projection</b>	<b>-</b>	<b>101,671</b>	<b>242,077</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>343,748</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	632,449	11,053	160,815	-	-	-	804,317
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	24,738	1,192	-	-	-	25,930
Other Personnel (Non-Regular Payroll)	-	-	-	-	-	-	-
<b>Subtotal Personnel</b>	<b>632,449</b>	<b>35,791</b>	<b>162,007</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>830,247</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	1,389	4,550	-	-	-	5,939
Scholarships, Tuition, Stipends & Allowances	-	-	-	-	-	-	-
Repairs & Maintenance	-	8	-	-	-	-	8
Other Operating Expenses	-	11,049	28,559	-	-	-	39,608
<b>Subtotal Other</b>	<b>-</b>	<b>12,446</b>	<b>33,109</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,555</b>
<b>Total Expenditure Projection</b>	<b>632,449</b>	<b>48,237</b>	<b>195,116</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>875,802</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	70,016	26,000,000	-	-	-	26,070,016
<b>Total Transfer Projection</b>	<b>-</b>	<b>70,016</b>	<b>26,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,070,016</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(16,582)</b>	<b>1,962,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,945,787</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>289,383</b>	<b>53,858,509</b>	<b>(3,442)</b>	<b>-</b>	<b>-</b>	<b>54,144,450</b>
<b>Reserve Held Centrally</b>							<b>-</b>

GF = General Funds  
TFSF = Tuition & Fee Special Fund  
RTRF = Research & Training Revolving Fund  
HEERF = CARES Higher Education Emergency Relief Fund

\* Includes electricity, water, sewer, gas, telecom, postage  
\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**VPSS - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	3,776,184	(41,730)	68,442,302	16,525,197	(39,539)	88,662,414
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	3,776,184	(41,730)	68,442,302	16,525,197	(39,539)	88,662,414
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	3,776,184	(41,730)	68,442,302	16,525,197	(39,539)	88,662,414
<b>Revenue/Appropriation Projection</b>	<b>11,028,663</b>	<b>47,897</b>	<b>149,711</b>	<b>32,361,525</b>	<b>9,788,400</b>	<b>1,051,193</b>	<b>54,427,389</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	36,728,199	-	-	36,728,199
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	4,662,928	37,680	9,848,962	2,974,865	-	17,524,435
<b>Total Transfer Projection</b>	<b>-</b>	<b>4,662,928</b>	<b>37,680</b>	<b>46,577,161</b>	<b>2,974,865</b>	<b>-</b>	<b>54,252,634</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	11,028,663	1,678,716	4,184	9,643,024	3,656,510	-	26,011,097
Lecturer Payroll	-	4,964	-	3,500	-	-	8,464
Student Help Payroll	-	435,297	-	2,133,456	588,296	846,654	4,003,703
Other Personnel (Non-Regular Payroll)	-	190,669	4,418	195,110	72,900	-	463,097
<b>Subtotal Personnel</b>	<b>11,028,663</b>	<b>2,309,646</b>	<b>8,602</b>	<b>11,975,090</b>	<b>4,317,706</b>	<b>846,654</b>	<b>30,486,361</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	199,594	346	6,206,569	44,150	-	6,450,659
Scholarships, Tuition, Stipends & Allowances	-	37,215	-	36,741,699	209,500	-	36,988,414
Repairs & Maintenance	-	5,931	-	3,474,200	107,580	-	3,587,711
Other Operating Expenses	-	1,656,919	34,044	3,839,212	3,338,568	165,000	9,033,743
<b>Subtotal Other</b>	<b>-</b>	<b>1,899,659</b>	<b>34,390</b>	<b>50,261,680</b>	<b>3,699,798</b>	<b>165,000</b>	<b>56,060,527</b>
<b>Total Expenditure Projection</b>	<b>11,028,663</b>	<b>4,209,305</b>	<b>42,992</b>	<b>62,236,770</b>	<b>8,017,504</b>	<b>1,011,654</b>	<b>86,546,888</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	7,696,955	-	-	7,696,955
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	246,302	-	10,398,962	3,870,865	-	14,516,129
<b>Total Transfer Projection</b>	<b>-</b>	<b>246,302</b>	<b>-</b>	<b>18,095,917</b>	<b>3,870,865</b>	<b>-</b>	<b>22,213,084</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>255,218</b>	<b>144,399</b>	<b>(1,394,001)</b>	<b>1,374,896</b>	<b>39,539</b>	<b>420,051</b>
Projected One-Time Expenditures **	-	-	-	-	500,000	-	500,000
<b>Estimated Ending Balance</b>	<b>-</b>	<b>4,031,402</b>	<b>102,669</b>	<b>67,048,301</b>	<b>17,400,093</b>	<b>-</b>	<b>88,582,465</b>
<b>Reserve Held Centrally</b>							

GF = General Funds  
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RTRF = Research & Training Revolving Fund  
HEERF = CARES Higher Education Emergency Relief Fund

\* Includes electricity, water, sewer, gas, telecom, postage  
\*\* Included in expenditure budgets, but backed out to calculate projected NOI

**University of Hawaii at Manoa Operating Budget (UOH-100/110/115/881)**  
**FY 2023 (07/01/22 to 06/30/23)**  
**WRRC - FY23 Total**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	478,110	(262,409)	1,029	-	-	216,730
Less Encumbrances FY22	-	-	-	-	-	-	-
Unencumbered Ending Cash FY22	-	478,110	(262,409)	1,029	-	-	216,730
Act 236 Transfer	-	-	-	-	-	-	-
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	478,110	(262,409)	1,029	-	-	216,730
<b>Revenue/Appropriation Projection</b>	<b>729,994</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>729,994</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	-	164,557	-	-	-	-	164,557
<b>Total Transfer Projection</b>	<b>-</b>	<b>164,557</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>164,557</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	729,994	126,958	87,829	-	-	-	944,781
Lecturer Payroll	-	-	-	-	-	-	-
Student Help Payroll	-	7,823	-	-	-	-	7,823
Other Personnel (Non-Regular Payroll)	-	5,871	-	-	-	-	5,871
<b>Subtotal Personnel</b>	<b>729,994</b>	<b>140,652</b>	<b>87,829</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>958,475</b>
<i>Other Expenditures</i>							
Utilities & Communication *	-	4,540	721	-	-	-	5,261
Scholarships, Tuition, Stipends & Allowances	-	-	1,891	-	-	-	1,891
Repairs & Maintenance	-	696	2,014	-	-	-	2,710
Other Operating Expenses	-	67,027	55,938	200	-	-	123,165
<b>Subtotal Other</b>	<b>-</b>	<b>72,263</b>	<b>60,564</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>133,027</b>
<b>Total Expenditure Projection</b>	<b>729,994</b>	<b>212,915</b>	<b>148,393</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>1,091,502</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-	-
<b>Total Transfer Projection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>(48,358)</b>	<b>(148,393)</b>	<b>(200)</b>	<b>-</b>	<b>-</b>	<b>(196,951)</b>
Projected One-Time Expenditures **	-	-	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>429,752</b>	<b>(410,802)</b>	<b>829</b>	<b>-</b>	<b>-</b>	<b>19,779</b>
<b>Reserve Held Centrally</b>							<b>-</b>

GF = General Funds  
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RTRF = Research & Training Revolving Fund  
HEERF = CARES Higher Education Emergency Relief Fund

\* Includes electricity, water, sewer, gas, telecom, postage  
\*\* Included in expenditure budgets, but backed out to calculate projected NOI



University of Hawai'i – Community College Campuses

**Honolulu Community College Operating Budget (UOH-300)**  
**FY 2023 (07/01/22 to 06/30/23)**

<b>FY22 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	1,336,857	647,686	-	7,344,743	-	9,329,286
Less Encumbrances FY22	-	(1,361,812)	-	-	(73,078)	-	(1,434,890)
Unencumbered Ending Cash FY22	-	(24,955)	647,686	-	7,271,665	-	7,894,396
Act 236 Transfer	-	22,390,919	-	-	-	-	22,390,919
Less Deferred Revenue (FYE22)	-	(236)	-	-	(110,537)	-	(110,773)
Beginning Balance FY23	-	22,365,728	647,686	-	7,161,128	-	30,174,542
<b>Revenue/Appropriation Projection</b>	<b>26,855,048</b>	<b>6,500,125</b>	<b>40,277</b>	<b>-</b>	<b>1,833,100</b>	<b>8,128</b>	<b>35,236,678</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	154,003	-	-	-	-	-	154,003
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	924,657	-	-	-	-	924,657
Other Transfers	1,245,841	4,837,833	-	-	-	-	6,083,674
<b>Total Transfer Projection</b>	<b>1,399,844</b>	<b>5,762,490</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,162,334</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	18,650,281	323,549	593	-	572,874	-	19,547,297
Lecturer Payroll	2,971,988	36,616	-	-	168,414	-	3,177,018
Student Help Payroll	-	296,171	-	-	64,244	2,717	363,132
Other Personnel (Non-Regular Payroll)	-	167,376	-	-	26,100	-	193,476
<b>Subtotal Personnel</b>	<b>21,622,269</b>	<b>823,712</b>	<b>593</b>	<b>-</b>	<b>831,632</b>	<b>2,717</b>	<b>23,280,923</b>
<i>Other Expenditures</i>							
Utilities & Communication *	1,262,371	581,698	50,000	-	14,385	-	1,908,454
Scholarships, Tuition, Stipends & Allowances	211,278	806,635	-	-	375	-	1,018,288
Repairs & Maintenance	286,630	2,441,655	-	-	267,588	-	2,995,873
Other Operating Expenses	486,471	623,866	7,890	-	354,125	5,411	1,477,763
<b>Subtotal Other</b>	<b>2,246,750</b>	<b>4,453,854</b>	<b>57,890</b>	<b>-</b>	<b>636,473</b>	<b>5,411</b>	<b>7,400,378</b>
<b>Total Expenditure Projection</b>	<b>23,869,019</b>	<b>5,277,566</b>	<b>58,483</b>	<b>-</b>	<b>1,468,105</b>	<b>8,128</b>	<b>30,681,301</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	410,111	-	-	-	-	410,111
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	4,385,873	933,069	-	-	17,000	-	5,335,942
<b>Total Transfer Projection</b>	<b>4,385,873</b>	<b>1,343,180</b>	<b>-</b>	<b>-</b>	<b>17,000</b>	<b>-</b>	<b>5,746,053</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>5,641,869</b>	<b>(17,633)</b>	<b>-</b>	<b>447,995</b>	<b>-</b>	<b>6,072,231</b>
Projected One-Time Expenditures **	-	-	573	-	100,000	-	100,573
<b>Estimated Ending Balance</b>	<b>-</b>	<b>28,007,597</b>	<b>629,480</b>	<b>-</b>	<b>7,509,123</b>	<b>-</b>	<b>36,146,200</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>1,732,665</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,732,665</b>

**Kapi'olani Community College Operating Budget (UOH-310)**  
**FY 2023 (07/01/22 to 06/30/23)**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	1,441,570	356,317	45,062	8,712,977	-	10,555,926
Less Encumbrances FY22	-	(1,502,390)	-	-	(250,613)	-	(1,753,003)
Unencumbered Ending Cash FY22	-	(60,820)	356,317	45,062	8,462,364	-	8,802,923
Act 236 Transfer	-	12,925,757	-	-	-	-	12,925,757
Less Deferred Revenue (FYE22)	-	(72,743)	-	-	(423,506)	-	(496,249)
Beginning Balance FY23	-	12,792,194	356,317	45,062	8,038,858	-	21,232,431
<b>Revenue/Appropriation Projection</b>	<b>29,956,394</b>	<b>13,284,861</b>	<b>151,756</b>	<b>2,155</b>	<b>4,865,624</b>	<b>21,999</b>	<b>48,282,789</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	20,488	-	-	-	-	-	20,488
Debt Service	-	-	-	515,480	-	-	515,480
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	4,054,857	-	-	1,994,670	-	6,049,527
Other Transfers	3,903,507	245,128	65,839	230,098	5	-	4,444,577
<b>Total Transfer Projection</b>	<b>3,923,995</b>	<b>4,299,985</b>	<b>65,839</b>	<b>745,578</b>	<b>1,994,675</b>	<b>-</b>	<b>11,030,072</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	27,430,844	374,631	77,711	-	1,316,553	-	29,199,739
Lecturer Payroll	3,951,388	65,529	-	-	761,525	-	4,778,442
Student Help Payroll	-	216,636	5,495	-	105,511	13,009	340,651
Other Personnel (Non-Regular Payroll)	-	147,134	-	-	93,098	-	240,232
<b>Subtotal Personnel</b>	<b>31,382,232</b>	<b>803,930</b>	<b>83,206</b>	<b>-</b>	<b>2,276,687</b>	<b>13,009</b>	<b>34,559,064</b>
<i>Other Expenditures</i>							
Utilities & Communication *	1,242,884	1,013,855	-	-	8,798	-	2,265,537
Scholarships, Tuition, Stipends & Allowances	409,295	1,428,869	-	-	1,505	-	1,839,669
Repairs & Maintenance	-	1,686,457	-	-	-	-	1,750,498
Other Operating Expenses	845,978	1,336,669	1,662	1,612	511,018	8,990	2,705,929
<b>Subtotal Other</b>	<b>2,498,157</b>	<b>5,465,850</b>	<b>1,662</b>	<b>1,612</b>	<b>585,362</b>	<b>8,990</b>	<b>8,561,633</b>
<b>Total Expenditure Projection</b>	<b>33,880,389</b>	<b>6,269,780</b>	<b>84,868</b>	<b>1,612</b>	<b>2,862,049</b>	<b>21,999</b>	<b>43,120,697</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	515,480	515,480	-	1,030,960
Assessments	-	768,041	-	-	-	-	768,041
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	3,792,866	-	230,098	247,098	-	4,270,062
<b>Total Transfer Projection</b>	<b>-</b>	<b>4,560,907</b>	<b>-</b>	<b>745,578</b>	<b>762,578</b>	<b>-</b>	<b>6,069,063</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>7,952,159</b>	<b>132,727</b>	<b>543</b>	<b>3,235,672</b>	<b>-</b>	<b>11,321,101</b>
<b>Projected One-Time Expenditures **</b>	<b>-</b>	<b>1,198,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,198,000</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>19,546,353</b>	<b>489,044</b>	<b>45,605</b>	<b>11,274,530</b>	<b>-</b>	<b>31,355,532</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>2,767,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,767,150</b>

Leeward Community College Operating Budget (UOH-320)  
FY 2023 (07/01/22 to 06/30/23)

FY23 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY22	-	1,267,643	93,773	138	10,643,440	-	12,004,994
Less Encumbrances FY22	-	(1,263,088)	-	-	(250,000)	-	(1,513,088)
Unencumbered Ending Cash FY22	-	4,555	93,773	138	10,393,440	-	10,491,906
Act 236 Transfer	-	13,504,055	-	-	-	-	13,504,055
Less Deferred Revenue (FYE22)	-	(7,584)	-	-	(354,335)	-	(361,919)
Beginning Balance FY23	-	13,501,026	93,773	138	10,039,105	-	23,634,042
<b>Revenue/Appropriation Projection</b>	<b>26,230,417</b>	<b>12,222,029</b>	<b>(13,680)</b>	<b>18</b>	<b>5,164,185</b>	<b>75,025</b>	<b>43,677,994</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	251,617	-	-	-	-	-	251,617
Debt Service	-	-	-	145,491	-	-	145,491
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	1,970,966	-	-	-	-	1,970,966
Other Transfers	5,377,299	748,500	-	-	-	-	6,125,799
<b>Total Transfer Projection</b>	<b>5,628,916</b>	<b>2,719,466</b>	<b>-</b>	<b>145,491</b>	<b>-</b>	<b>-</b>	<b>8,493,873</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	24,725,625	699,217	542	-	1,100,588	-	26,525,972
Lecturer Payroll	4,091,479	26,949	-	-	1,077,398	-	5,195,826
Student Help Payroll	-	382,117	-	-	128,994	72,303	583,414
Other Personnel (Non-Regular Payroll)	-	4,952	-	-	-	-	4,952
<b>Subtotal Personnel</b>	<b>28,817,104</b>	<b>1,113,235</b>	<b>542</b>	<b>-</b>	<b>2,306,980</b>	<b>72,303</b>	<b>32,310,164</b>
<i>Other Expenditures</i>							
Utilities & Communication *	1,348,039	702,031	-	-	338	-	2,050,408
Scholarships, Tuition, Stipends & Allowances	470,653	1,465,771	-	-	(1,650)	-	1,934,774
Repairs & Maintenance	-	919,073	-	-	522,932	-	1,442,005
Other Operating Expenses	1,223,537	870,296	-	497	594,072	2,722	2,691,124
<b>Subtotal Other</b>	<b>3,042,229</b>	<b>3,957,171</b>	<b>-</b>	<b>497</b>	<b>1,115,692</b>	<b>2,722</b>	<b>8,118,311</b>
<b>Total Expenditure Projection</b>	<b>31,859,333</b>	<b>5,070,406</b>	<b>542</b>	<b>497</b>	<b>3,422,672</b>	<b>75,025</b>	<b>40,428,475</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	145,491	-	145,091	-	-	290,582
Assessments	-	502,408	-	-	-	-	502,408
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	5,011,538	-	-	17,000	-	5,028,538
<b>Total Transfer Projection</b>	<b>-</b>	<b>5,659,437</b>	<b>-</b>	<b>145,091</b>	<b>17,000</b>	<b>-</b>	<b>5,821,528</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>4,911,652</b>	<b>(14,222)</b>	<b>(79)</b>	<b>2,224,513</b>	<b>-</b>	<b>7,121,864</b>
<b>Projected One-Time Expenditures **</b>	<b>-</b>	<b>700,000</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>1,200,000</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>17,712,678</b>	<b>79,551</b>	<b>59</b>	<b>11,763,618</b>	<b>-</b>	<b>29,555,906</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>2,148,391</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,148,391</b>

Windward Community College Operating Budget (UOH-330)  
FY 2023 (07/01/22 to 06/30/23)

FY23 Revenues over Expenditures	GF	TF SF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY22	-	1,314,348	219,694	-	3,356,247	-	4,890,289
Less Encumbrances FY22	-	(1,313,866)	-	-	(14,285)	-	(1,328,151)
Unencumbered Ending Cash FY22	-	482	219,694	-	3,341,962	-	3,562,138
Act 236 Transfer	-	5,802,977	-	-	-	-	5,802,977
Less Deferred Revenue (FYE22)	-	(19,035)	-	-	(49,741)	-	(68,776)
Beginning Balance FY23	-	5,784,424	219,694	-	3,292,221	-	9,296,339
<b>Revenue/Appropriation Projection</b>	<b>12,355,439</b>	<b>3,537,100</b>	<b>139,470</b>	<b>-</b>	<b>1,504,543</b>	<b>8,670</b>	<b>17,545,222</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	37,819	-	-	-	-	-	37,819
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	639,737	-	-	-	-	639,737
Other Transfers	865,913	287,630	-	-	-	-	1,153,543
<b>Total Transfer Projection</b>	<b>903,732</b>	<b>927,367</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,831,099</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	10,156,706	390,881	116,177	-	729,179	-	11,392,943
Lecturer Payroll	1,715,516	14,107	-	-	373,741	-	2,103,364
Student Help Payroll	-	323,896	-	-	24,571	5,319	363,786
Other Personnel (Non-Regular Payroll)	563	48,836	20,567	-	141,889	-	211,855
<b>Subtotal Personnel</b>	<b>11,872,785</b>	<b>777,720</b>	<b>136,744</b>	<b>-</b>	<b>1,269,380</b>	<b>5,319</b>	<b>14,061,948</b>
<i>Other Expenditures</i>							
Utilities & Communication *	877,025	283,926	-	-	9,383	-	1,170,334
Scholarships, Tuition, Stipends & Allowances	116,875	353,685	-	-	(6,012)	-	464,548
Repairs & Maintenance	21,417	1,110,268	-	-	24,190	-	1,155,875
Other Operating Expenses	371,069	476,877	2,726	-	190,602	3,351	1,044,625
<b>Subtotal Other</b>	<b>1,386,386</b>	<b>2,224,756</b>	<b>2,726</b>	<b>-</b>	<b>218,163</b>	<b>3,351</b>	<b>3,835,382</b>
<b>Total Expenditure Projection</b>	<b>13,259,171</b>	<b>3,002,476</b>	<b>139,470</b>	<b>-</b>	<b>1,487,543</b>	<b>8,670</b>	<b>17,897,330</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	173,066	-	-	-	-	173,066
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	-	756,795	-	-	17,000	-	773,795
<b>Total Transfer Projection</b>	<b>-</b>	<b>929,861</b>	<b>-</b>	<b>-</b>	<b>17,000</b>	<b>-</b>	<b>946,861</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>1,171,867</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,171,867</b>
<b>Projected One-Time Expenditures **</b>	<b>-</b>	<b>639,737</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>639,737</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>6,316,554</b>	<b>219,694</b>	<b>-</b>	<b>3,292,221</b>	<b>-</b>	<b>9,828,469</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>903,112</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>903,112</b>



Hawai'i Community College Operating Budget (UOH-400)  
FY 2023 (07/01/22 to 06/30/23)

FY23 Revenues over Expenditures	GF	TFSF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY22	-	399,697	15,279	7,830	2,401,783	-	2,824,589
Less Encumbrances FY22	-	(406,905)	(3,130)	-	(88,498)	-	(498,533)
Unencumbered Ending Cash FY22	-	(7,208)	12,149	7,830	2,313,285	-	2,326,056
Act 236 Transfer	-	8,540,452	-	-	-	-	8,540,452
Less Deferred Revenue (FYE22)	-	(2,241)	-	-	(55,860)	-	(58,101)
Beginning Balance FY23	-	8,531,003	12,149	7,830	2,257,425	-	10,808,407
Revenue/Appropriation Projection	17,594,671	4,450,632	21,527	1,698	1,328,599	29,400	23,426,527
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	38,562	-	-	-	-	-	38,562
Debt Service	-	-	-	391,771	-	-	391,771
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	1,321,257	-	-	20	-	1,321,277
Other Transfers	855,569	1,381,874	-	140,073	-	-	2,377,516
<b>Total Transfer Projection</b>	<b>894,131</b>	<b>2,703,131</b>	<b>-</b>	<b>531,844</b>	<b>20</b>	<b>-</b>	<b>4,129,126</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	13,887,586	457,251	182	-	316,767	-	14,661,786
Lecturer Payroll	2,289,295	49,799	-	-	243,883	-	2,582,977
Student Help Payroll	-	310,900	-	-	23,713	24,285	358,898
Other Personnel (Non-Regular Payroll)	-	105,404	-	-	-	-	105,404
<b>Subtotal Personnel</b>	<b>16,176,881</b>	<b>923,354</b>	<b>182</b>	<b>-</b>	<b>584,363</b>	<b>24,285</b>	<b>17,709,065</b>
<i>Other Expenditures</i>							
Utilities & Communication *	629,549	340,366	-	-	1,045	-	970,960
Scholarships, Tuition, Stipends & Allowances	188,724	662,373	-	-	5,269	-	856,366
Repairs & Maintenance	-	271,024	-	-	33,595	-	304,619
Other Operating Expenses	525,771	675,422	110,378	916	341,495	5,115	1,659,097
<b>Subtotal Other</b>	<b>1,344,044</b>	<b>1,949,185</b>	<b>110,378</b>	<b>916</b>	<b>381,404</b>	<b>5,115</b>	<b>3,791,042</b>
<b>Total Expenditure Projection</b>	<b>17,520,925</b>	<b>2,872,539</b>	<b>110,560</b>	<b>916</b>	<b>965,767</b>	<b>29,400</b>	<b>21,500,107</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	391,771	-	391,771	-	-	783,542
Assessments	-	300,415	-	-	-	-	300,415
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	967,877	586,318	-	140,073	17,000	-	1,711,268
<b>Total Transfer Projection</b>	<b>967,877</b>	<b>1,278,504</b>	<b>-</b>	<b>531,844</b>	<b>17,000</b>	<b>-</b>	<b>2,795,225</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>3,002,720</b>	<b>(89,033)</b>	<b>782</b>	<b>345,852</b>	<b>-</b>	<b>3,260,321</b>
<b>Projected One-Time Expenditures **</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>11,533,723</b>	<b>(76,884)</b>	<b>8,612</b>	<b>2,603,277</b>	<b>-</b>	<b>14,068,728</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>1,256,890</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,256,890</b>

**Maui College Operating Budget (UOH-500)  
FY 2023 (07/01/22 to 06/30/23)**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TF SF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	1,981,998	513,294	-	3,786,503	-	6,281,795
Less Encumbrances FY22	-	(2,063,087)	(312)	-	(82,737)	-	(2,146,136)
Unencumbered Ending Cash FY22	-	(81,089)	512,982	-	3,703,766	-	4,135,659
Act 236 Transfer	-	8,343,227	-	-	-	-	8,343,227
Less Deferred Revenue (FYE22)	-	(25,190)	-	-	(115,403)	-	(140,593)
Beginning Balance FY23	-	8,236,948	512,982	-	3,588,363	-	12,338,293
<b>Revenue/Appropriation Projection</b>	<b>18,916,721</b>	<b>4,814,202</b>	<b>784,216</b>	<b>-</b>	<b>1,910,347</b>	<b>27,685</b>	<b>26,453,171</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	36,553	-	-	-	-	-	36,553
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	1,000,000	-	-	-	-	1,000,000
Other Transfers	1,150,858	702,179	-	-	-	-	1,853,037
<b>Total Transfer Projection</b>	<b>1,187,411</b>	<b>1,702,179</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,889,590</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	13,954,726	234,829	487,042	-	236,653	-	14,913,250
Lecturer Payroll	2,403,849	49,635	13,332	-	302,805	-	2,769,621
Student Help Payroll	-	144,722	-	-	2,123	19,724	166,569
Other Personnel (Non-Regular Payroll)	262	56,877	-	-	115,598	-	172,737
<b>Subtotal Personnel</b>	<b>16,358,837</b>	<b>486,063</b>	<b>500,374</b>	<b>-</b>	<b>657,179</b>	<b>19,724</b>	<b>18,022,177</b>
<i>Other Expenditures</i>							
Utilities & Communication *	1,992,131	668,817	300,405	-	12,369	-	2,973,722
Scholarships, Tuition, Stipends & Allowances	298,080	608,686	-	-	107,168	-	1,013,934
Repairs & Maintenance	58,408	358,823	668	-	110,088	-	527,987
Other Operating Expenses	1,296,997	1,308,354	24,139	-	590,742	7,961	3,228,193
<b>Subtotal Other</b>	<b>3,645,616</b>	<b>2,944,680</b>	<b>325,212</b>	<b>-</b>	<b>820,367</b>	<b>7,961</b>	<b>7,743,836</b>
<b>Total Expenditure Projection</b>	<b>20,004,453</b>	<b>3,430,743</b>	<b>825,586</b>	<b>-</b>	<b>1,477,546</b>	<b>27,685</b>	<b>25,766,013</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	395,674	-	-	-	-	395,674
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	99,679	835,385	-	-	17,000	-	952,064
<b>Total Transfer Projection</b>	<b>99,679</b>	<b>1,231,059</b>	<b>-</b>	<b>-</b>	<b>17,000</b>	<b>-</b>	<b>1,347,738</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>2,354,579</b>	<b>(41,370)</b>	<b>-</b>	<b>415,801</b>	<b>-</b>	<b>2,729,010</b>
<b>Projected One-Time Expenditures **</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>10,091,527</b>	<b>471,612</b>	<b>-</b>	<b>4,004,164</b>	<b>-</b>	<b>14,567,303</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>1,417,522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,417,522</b>

Kaua'i Community College Operating Budget (UOH-600)  
FY 2022 (07/01/21 to 06/30/22)

FY23 Revenues over Expenditures	GF	TF SF	RTRF	Other Special	Other Revolving	Approp Federal	TOTAL
Ending Cash FY22	-	208,696	156,864	-	2,043,913	-	2,409,473
Less Encumbrances FY22	-	(206,359)	-	-	(38,262)	-	(244,621)
Unencumbered Ending Cash FY22	-	2,337	156,864	-	2,005,651	-	2,164,852
Act 236 Transfer	-	4,800,147	-	-	-	-	4,800,147
Less Deferred Revenue (FYE22)	-	(1,179)	-	-	(5,389)	-	(6,568)
Beginning Balance FY23	-	4,801,305	156,864	-	2,000,262	-	6,958,431
<b>Revenue/Appropriation Projection</b>	<b>12,456,936</b>	<b>2,515,503</b>	<b>72,421</b>	<b>-</b>	<b>497,187</b>	<b>24,493</b>	<b>15,566,540</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	99,562	-	-	-	-	-	99,562
Debt Service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	438,884	-	-	3,363	-	442,247
Other Transfers	890,830	180,813	-	-	-	-	1,071,643
<b>Total Transfer Projection</b>	<b>990,392</b>	<b>619,697</b>	<b>-</b>	<b>-</b>	<b>3,363</b>	<b>-</b>	<b>1,613,452</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	10,988,933	143,090	163	-	49,959	-	11,182,145
Lecturer Payroll	1,320,576	-	-	-	33,719	-	1,354,295
Student Help Payroll	-	116,920	-	-	10,253	21,677	148,850
Other Personnel (Non-Regular Payroll)	-	75,000	-	-	-	-	75,000
<b>Subtotal Personnel</b>	<b>12,309,509</b>	<b>335,010</b>	<b>163</b>	<b>-</b>	<b>93,931</b>	<b>21,677</b>	<b>12,760,290</b>
<i>Other Expenditures</i>							
Utilities & Communication *	586,953	400,000	-	-	256	-	987,209
Scholarships, Tuition, Stipends & Allowances	134,095	291,290	-	-	-	-	425,385
Repairs & Maintenance	-	228,021	-	-	7,548	-	235,569
Other Operating Expenses	402,583	1,149,543	-	-	134,581	2,816	1,689,523
<b>Subtotal Other</b>	<b>1,123,631</b>	<b>2,068,854</b>	<b>-</b>	<b>-</b>	<b>142,385</b>	<b>2,816</b>	<b>3,337,686</b>
<b>Total Expenditure Projection</b>	<b>13,433,140</b>	<b>2,403,864</b>	<b>163</b>	<b>-</b>	<b>236,316</b>	<b>24,493</b>	<b>16,097,976</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Assessments	-	132,065	-	-	-	-	132,065
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	14,188	351,012	-	-	17,000	-	382,200
<b>Total Transfer Projection</b>	<b>14,188</b>	<b>483,077</b>	<b>-</b>	<b>-</b>	<b>17,000</b>	<b>-</b>	<b>514,265</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>893,916</b>	<b>72,258</b>	<b>-</b>	<b>247,234</b>	<b>-</b>	<b>1,213,408</b>
<b>Projected One-Time Expenditures **</b>	<b>-</b>	<b>645,657</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>645,657</b>
<b>Estimated Ending Balance</b>	<b>-</b>	<b>5,049,564</b>	<b>229,122</b>	<b>-</b>	<b>2,247,496</b>	<b>-</b>	<b>7,526,182</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>792,432</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>792,432</b>

**Community Colleges Systemwide Support Operating Budget (UOH-906)**  
**FY 2023 (07/01/22 to 06/30/23)**

<b>FY23 Revenues over Expenditures</b>	<b>GF</b>	<b>TFSF</b>	<b>RTRF</b>	<b>Other Special</b>	<b>Other Revolving</b>	<b>Approp Federal</b>	<b>TOTAL</b>
Ending Cash FY22	-	817,371	72,382	290	158,510	-	1,048,553
Less Encumbrances FY22	-	(827,012)	-	-	-	-	(827,012)
Unencumbered Ending Cash FY22	-	(9,641)	72,382	290	158,510	-	221,541
Act 236 Transfer	-	24,468,735	-	-	-	-	24,468,735
Less Deferred Revenue (FYE22)	-	-	-	-	-	-	-
Beginning Balance FY23	-	24,459,094	72,382	290	158,510	-	24,690,276
<b>Revenue/Appropriation Projection</b>	<b>21,851,773</b>	<b>-</b>	<b>305,416</b>	<b>327</b>	<b>50,200</b>	<b>2,027,577</b>	<b>24,235,293</b>
<b>Transfer Projections (Transfer-Ins)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	-	-	1,624,538	-	-	1,624,538
Assessments	-	430,986	-	-	-	-	430,986
Tuition Scholarships	-	-	-	-	-	-	-
Lost Revenue Replacement (HEERF)	-	-	-	-	-	-	-
Other Transfers	7,584	6,659,293	159,100	-	123,590	-	6,949,567
<b>Total Transfer Projection</b>	<b>7,584</b>	<b>7,090,279</b>	<b>159,100</b>	<b>1,624,538</b>	<b>123,590</b>	<b>-</b>	<b>9,005,091</b>
<b>Expenditure Projections</b>							
<i>Personnel</i>							
Regular Employee Payroll	4,426,415	195,367	142,061	-	-	696,256	5,460,099
Lecturer Payroll	-	-	-	-	-	16,149	16,149
Student Help Payroll	-	-	-	-	-	73,683	73,683
Other Personnel (Non-Regular Payroll)	-	85,634	-	-	-	139,424	225,058
<b>Subtotal Personnel</b>	<b>4,426,415</b>	<b>281,001</b>	<b>142,061</b>	<b>-</b>	<b>-</b>	<b>925,512</b>	<b>5,774,989</b>
<i>Other Expenditures</i>							
Utilities & Communication *	42,513	(41,839)	2,870	-	200	3,893	7,637
Scholarships, Tuition, Stipends & Allowances	-	(60,699)	-	-	1,500	-	(59,199)
Repairs & Maintenance	136,444	310,963	-	-	-	-	447,407
Other Operating Expenses	8,988,955	25,707,593	3,554	4,605	109,751	1,098,172	35,912,630
<b>Subtotal Other</b>	<b>9,167,912</b>	<b>25,916,018</b>	<b>6,424</b>	<b>4,605</b>	<b>111,451</b>	<b>1,102,065</b>	<b>36,308,475</b>
<b>Total Expenditure Projection</b>	<b>13,594,327</b>	<b>26,197,019</b>	<b>148,485</b>	<b>4,605</b>	<b>111,451</b>	<b>2,027,577</b>	<b>42,083,464</b>
<b>Transfer Projections (Transfer-Outs)</b>							
Performance Based Funding	-	-	-	-	-	-	-
Debt Service	-	1,624,538	-	1,620,038	-	-	3,244,576
Assessments	-	509,832	-	-	-	-	509,832
Tuition Scholarships	-	-	-	-	-	-	-
Other Transfers	8,265,030	2,916,340	249,337	-	-	-	11,430,707
<b>Total Transfer Projection</b>	<b>8,265,030</b>	<b>5,050,710</b>	<b>249,337</b>	<b>1,620,038</b>	<b>-</b>	<b>-</b>	<b>15,185,115</b>
<b>Projected Net Operating Income w/out One-Time Expenditures</b>	<b>-</b>	<b>842,550</b>	<b>66,694</b>	<b>222</b>	<b>62,339</b>	<b>-</b>	<b>971,805</b>
Projected One-Time Expenditures **	-	25,000,000	-	-	-	-	25,000,000
<b>Estimated Ending Balance</b>	<b>-</b>	<b>301,644</b>	<b>139,076</b>	<b>512</b>	<b>220,849</b>	<b>-</b>	<b>662,081</b>
<b>Reserve Held Centrally</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>