



UNIVERSITY  
of HAWAII  
SYSTEM

MEMORANDUM

June 21, 2011

TO: CHANCELLORS Helen Cox Manuel Cabral  
Douglas Dykstra Leon Richards  
Michael Rota Clyde Sakamoto  
Noreen Yamane (Interim)

SUBJECT: BLS System Status – FY 2011 Closing and FY 2012 Initial Allocations

As you are aware, the Community College Budget, Planning and Finance Office (CCBPFO) has been working with your Vice Chancellors for Administrative Services and Administrative Officers in executing the requirements and reviewing the FMIS data extracts and cash projections from the Budget Level Summary (BLS) system. With the on-going development and modification of the BLS system, we have updated the BLS documentation to ensure appropriate understanding and use of the BLS system.

**BLS System Documentation**

Attached is a listing of all program modifications initiated on the BLS system during the course of FY 2011, with updates and modifications planned for FY 2012. Also attached is an update to the BLS System documentation that was prepared specifically for the Community Colleges; previous update to the original documentation was transmitted to you on August 16, 2010. This June 2011 update incorporates all modifications to the BLS system implemented in FY 2011. The documentation consists of an overview of the system and detailed explanations and instructions on the BLS Input Screens 1 and 2 and the BLS Quarterly Reports. Attachments provide details on the listing of funds for each campus, BLS Report Specifications, and samples of BLS Input Screens and BLS Quarterly Reports. A separate document provides instructions on BLS system access and sign on screens.

**Use of the BLS System**

The BLS system is a high level management tool to provide campus administrators with relevant data with which to appropriately manage available resources as well as a reporting mechanism to inform central administration, the Board of Regents, and the Legislature of the financial status of individual campus funds throughout the fiscal year. The BLS system projects the current fiscal year end financial status of each fund based on consideration of current cash balances, projected current year expenditures/encumbrances (allotments), projected current year revenues, projected transfers/loans, and other relevant factors. The BLS system is integrated with the formal budget execution and control process established under FMIS and the State budget allocation system (UHAA/A-19 requirements). The BLS system is updated on a quarterly basis.

The BLS system data is an integral part of a University of Hawai'i Funding Overview which displays consolidated data on Appropriated Operating funds (BLS data), Capital Improvements Program (CIP) funds, Federal and Trust Extramural funds, and Other Non-Appropriated funds (Endowment, Loan, Bond, Agency). BLS system data is also regularly used to prepare reports on Special and Revolving fund data requested internally by central administration and externally by the Legislature.

The use of BLS system data has also been expanded to address some of the other accreditation related budget data requirements established by the Accrediting Commission for Community and Junior Colleges (ACCJC). Quarterly and annual reports on individual campus and Community College system data are regularly prepared related to Legislative appropriations, budget allocations, expenditures and encumbrances, revenues, cash balances, etc. The BLS system is also used to monitor the status of Special and Revolving fund cash reserves as compared with the standards set by the Community College Unrestricted Fund Reserve Policy.

### **BLS System Data Details**

This system was not intended to be used for the management of detailed fund accounts or as a reporting mechanism to lower level program managers. However, we do receive a detailed download of FMIS financial data from the General Accounting and Loan Collection Office (GALC) at the end of each quarter in support of the BLS system, which can be sorted and organized to a limited level in support of lower level reports and analyses. We transmit the electronic files to campuses each quarter.

The cash projection methodology instituted under the BLS system is consistent with similar cash balance projections previously transmitted to the BOR reflected under the Template D reports. The Unencumbered Ending Cash Balances projected under the BLS system reflects modified cash basis data which attempts to reflect the projected cash situation excluding commitments for encumbrances and revenues collected for future time periods (Deferred Revenue). There is no consideration of accrual entries except for Deferred Revenue and the Accounts Receivable entries that cannot be isolated from the on-line Accounts Receivable System (ARS).

This modified cash basis projection model should provide reasonable projections for most operations. Should any of your programs have any special issue which results in inaccurate or unreasonable projections of Unencumbered Ending Cash Balances, please inform the Community College Budget, Planning, and Finance Office (CCBPFO) immediately.

### **BLS System Schedule – FY 2011 4<sup>th</sup> Quarter and FY 2012 1st Quarter**

The FY 2011 4<sup>th</sup> quarter BLS reports will require only explanation of variances and ending cash balances but no projections. These reports will be delayed until the 13<sup>th</sup> month Deferred Revenues accrual entries are entered into FMIS. This is the only accrual entry that affects the cash basis BLS system reports with the exception of Accounts Receivable entries that cannot be appropriately isolated under the on-line Accounts Receivable System.

Upon closing of the BLS system for FY 2011, the FY 2012 BLS system allocation input process will begin with the verification of the beginning balances for each fund, for each campus. The University Budget Office will need to officially communicate FY 2012 allocations, including distribution of budget reductions and any restrictions to initiate the BLS system process. CCBPFO staff centrally verify the BLS system data each quarter prior to coordinating review and input requirements with campus staff. Once the files have been verified, we will work with your staff to develop the FY 2012 Initial Financial Plans for all of your appropriated funds. At this point, we have decided to continue to have CCBPFO staff input all entries related to the FY 2012 Initial Financial Plan data (e.g. Quarterly allotments, Quarterly projections of Revenue, Transfers) to control the process and alleviate field users from this workload.

Although the current economic situation make scheduling difficult, attached is a tentative schedule of activities that the Community Colleges are planning to follow to meet the BLS System first quarter reporting requirements for FY 2012.

Should you have any questions, please call me at 956-6280 or Lance Yamamoto at 956-5148.



Michael T. Unebasami  
Associate Vice President for Administrative Affairs

#### Attachments

- c Vice President John Morton
- Vice Chancellors of Administrative Services
- Administrative Officers
- Interim Director Lance Yamamoto

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**Community Colleges & Systemwide Programs  
Tentative BLS System Schedule**

**FY 2011 4<sup>th</sup> Quarter Processing**

GALC closes FY 2011 (12 <sup>th</sup> month)	July 2 (Sat)
<b>GALC records Deferred Revenue (13<sup>th</sup> month)</b>	July 7-July 14 (Thurs-Thurs)
Preliminary 4 <sup>th</sup> quarter BLS reports	July 22 (Fri)
Verification of 4 <sup>th</sup> quarter data and field development of variance and cash balance explanations	July 25-Aug 1 (Mon-Mon)
Input of variance and cash balance explanations (CCBPFO)	Aug 2-8 (Tue-Mon)
Printing of Final FY 2011 BLS reports	Aug 9-10 (Tue-Wed)

Note: Mānoa may take longer to compile and input data and delay completion of the Final FY 2011 BLS reports

**FY 2012 Initial Financial Plan**

Field development of Initial Financial Plan (Assumption: CB, restriction, internal assessment, other relevant allocation data determined)	Aug 11-19 (Thurs-Fri)
Initial Load for FY 2011 (Beginning Balances)	Aug 22 (Mon)
Verification of Beginning Balances	Aug 23 (Tue)
Input of Initial Financial Plan data (CCBPFO staff)	Aug 24-Aug 31 (Wed-Wed)
Printing of Initial Financial Plan	Sept 1 (Thurs)

**FY 2012 1<sup>st</sup> Quarter Processing**

Preliminary Reports reflecting 1 <sup>st</sup> Qtr actual data	Oct 3 (Mon)
Verification of 1 <sup>st</sup> Qtr data, dates, calculations Verification of BLS screens to reports	Oct 4-6 (Tue-Thurs)
Field development of updates to Qtr 2, 3, 4 data & Explanations	Oct 7-14 (Fri-Fri)
Field entry of updates to Qtr 2, 3, 4 data & Explanations	Oct 17-21 (Mon-Fri)
Printing of 1 <sup>st</sup> Qtr Final Reports	Oct 24 (Mon)

# FY 2011 BLS System Modifications

## FY 2011- First Quarter Updates and Modifications

1. **Update TFSF crosswalk and TFSF cash basis revenue adjustment programs to include FY 2011 TFSF revenue accounts for all campuses.**
  - Add FY 2011 TFSF revenue accounts for each campus
  - Delete FY 2010 TFSF revenue accounts for each campus
2. **Retain BLS programs for federal Education Stabilization Fund appropriations for all community college campuses. Note: The Education Stabilization Fund appropriations are for FY 2010 and FY 2011 only.**
  - Create new Education Stabilization federal fund accounts for Honolulu CC, Kapiolani CC, Leeward CC, Windward CC, Hawaii CC, Maui CC, Kauai CC, and Community Colleges Systemwide Support with new Community College System DAGS appropriation S 282 and new DAGS (campus) and UH appropriations to be determined (pending GALC and University Budget Office decision).
3. **Create new BLS plan for federal Education Stabilization Fund – Music and Entertainment Learning Experience (MELE) program for Honolulu Community College.**
  - Create new Education Stabilization federal fund accounts for Honolulu CC with new S 286 DAGS appropriation and S 286 UH appropriation.
  - Modify BLS extract programs to capture balances for new DAGS and UH appropriation codes assigned to Education Stabilization Fund – MELE accounts in FMIS.
  - Create BLS Education Stabilization Fund – MELE plan (input screen 1 and 2) for Honolulu CC.
  - Modify BLS crosswalk to map new Education Stabilization Fund – MELE accounts to the new BLS Education Stabilization Fund – MELE plan.
  - Modify individual fund BLS report to include Education Stabilization Fund – MELE plan.
    - Detailed Expenditure Plan (FHDR059V, new Education Stabilization funds)
  - Modify summary BLS reports to include new Education Stabilization Fund – MELE plan.
    - Expenditure Plan Campus Summary (FHMR059T)
    - Expenditure Plan Fund Summary (FHMR059U)
    - Consolidated Revenue & Expenditure Summary (FHMR059R)
    - Appropriation, E&E, Revenue, Transfer/Loan, Cash Balance Summary (FHDR059T/FHDR423T)

# **FY 2011 BLS System Modifications**

## **FY 2011- Second Quarter Updates and Modifications**

### **1. Modify BLS Cash Basis Revenue Calculation Program**

- Modify program to exclude DAGS appropriation S-397 and UH appropriation S-397 accounts from TFSF cash basis revenue calculation. Program should include only current year appropriation S 395 TFSF revenue accounts.
- Modify the TFSF cash basis revenue calculation to include balances for GL subcode 1388, Banner Yrend A/R Adjustment.

## **FY 2011- Fourth Quarter Updates and Modifications**

### **1. Create new revenue undertaking special fund plan for Energy Conservation & Alternative Energy project with DAGS appropriation S 367 and UH appropriation S 374.**

- Create new revenue undertaking special fund accounts for Energy Conservation & Alternative Energy project with DAGS appropriation S 367 and UH appropriation S 374.
- Update BLS extract programs to capture balances for appropriation codes assigned to Energy Conservation & Alternative Energy project accounts in FMIS.
- Update BLS crosswalk to map new Energy Conservation & Alternative Energy project accounts to the new plan.
- Create new individual fund BLS report for the Energy Conservation & Alternative Energy plan (FHDR059V).
- Modify summary BLS reports to include new Energy Conservation & Alternative Energy plan.

Expenditure Plan Campus Summary (FHMR059T)

Expenditure Plan Fund Summary (FHMR059U, special funds)

Consolidated Revenue & Expenditure Summary (FHMR059R)

Appropriation, E&E, Revenue, Transfer/Loan, Cash Balance Summary  
(FHDR059T/FHDR423T)

## **FY 2012 BLS System Modifications**

### **FY 2012- First Quarter Updates and Modifications**

- 1. Update TFSF crosswalk and TFSF cash basis revenue adjustment programs to include FY 2012 TFSF revenue accounts for all campuses.**
  - Add FY 2012 TFSF revenue accounts for each campus
  - Delete FY 2011 TFSF revenue accounts for each campus
- 2. Retain BLS plan for federal Education Stabilization Fund – MELE appropriation for Honolulu Community College.**
- 3. Delete BLS plans for federal Education Stabilization Fund appropriations for all community college campuses. Note: The Education Stabilization Fund appropriations are for FY 2010 and FY 2011 only.**

## **Web-based Budget Level Summary (BLS) System Quarterly Report**

The web-based Budget Level Summary (BLS) system has been developed to provide management with a means to monitor the financial status of appropriated funds at the major campus/unit level. For the Community Colleges, general funds are viewed in total while each major appropriated non-general fund (e.g., Tuition and Fees Special fund, Community College Special fund, Student Activities Revolving fund, etc.) is reported separately for each campus/unit. Attachment A is a listing of all active appropriated funds for the Community Colleges.

The BLS system is a high level management tool to provide campus administrators with relevant data with which to appropriately manage available resources as well as a reporting mechanism to inform central administration, the Board of Regents, and the Legislature of the financial status of individual campus funds throughout the fiscal year. The BLS system projects the current fiscal year end financial status of each fund based on consideration of current cash balances, projected current year expenditures/encumbrances (allotments), projected current year revenues, projected transfers/loans, and other relevant factors. The BLS system data is an integral part of a University of Hawai'i Funding Overview which displays consolidated data on Appropriated Operating funds (BLS data), Capital Improvements Program (CIP) funds, Federal and Trust Extramural funds, and Other Non-Appropriated funds (Endowment, Loan, Bond, Agency). BLS system data is also regularly used to prepare reports on Special and Revolving fund data requested internally by central administration and externally by the Legislature. The BLS system is updated on a quarterly basis.

The use of BLS system data has also been expanded to address some of the other accreditation related budget data requirements established by the Accrediting Commission for Community and Junior Colleges (ACCJC). Quarterly and annual reports on individual campus and Community College system data are regularly prepared related to Legislative appropriations, budget allocations, expenditures and encumbrances, revenues, cash balances, etc. The BLS system is also used to monitor the status of Special and Revolving fund cash reserves as compared with the standards set by the recently adopted Community College Unrestricted Fund Reserve Policy.



## BLS System Input Screens

### A. BLS Input Screen 1 - Allotment Input Process – Planned Expenditures & Encumbrances

At the beginning of each quarter, quarterly allotments by major expenditure category (A – Personnel and O - Other), are entered for each fund by the campus/unit Administrative Officer and reviewed by the Community College Budget and Planning Office. These allotments for the current fiscal year are generally consistent with the quarterly allotments data, by A and O categories, as reflected on the A-19/UHAA documents. However, the BLS and the A-19/UHAA are separate systems and processes. Attachment C is a complete set of the Kapi'olani CC BLS Input Screens 1 and 2 for FY 2009.

- Allotments are distributed on a quarterly basis by major expenditure category (A and O). Allotments relate to current year expenditures and encumbrances as reflected in the FHDR059 Status of Allotment reports (limited to current year account codes).
- After each quarter, actual data from FMIS automatically replaces the allotment data and future quarter projections are left intact. The Administrative Officer must reallocate funds in the subsequent quarters as required. Small differences may exist in historical quarterly data between the BLS system and A-19/UHAA documents due to rounding techniques (switching from dollars and cents of actual E&E to rounded dollars). Attachment B reflects the BLS Report specifications which determines the actual data retrieval from FMIS files during the course of the fiscal year.

Note: All FMIS actual data (cash balances, Expenditures and Encumbrances, Deferred revenues) and calculated fields are protected (data cannot be changed).

Note: At the end of the fiscal year, 4<sup>th</sup> quarter actual data is based on the 12<sup>th</sup> month (cash basis) FMIS files with the exception that the current year deferred revenue figure is taken from the 13<sup>th</sup> month (accrual basis) FMIS files.

- For non-general funds, realistic allotments are to be reflected for each quarter with any excess amounts (up to the appropriation level) reflected in the "Surpl/Def" column (automatically calculated).

Note: The allocations reflected on these web screens are independent of the A-19/UHAA allocations that are used for Level III on-line edits in FMIS (expenditure, encumbrance, JV transfers). In the A-19/UHAA allocations, any excess amounts up to the appropriation level are normally reflected in the fourth quarter allotments.

- Allotments will be entered/updated during the first month of each quarter (except for the Initial Financial Plan) and compared to the actual data at the end of the quarter (i.e., allotments entered in July/Aug, October, January, and April). Note that the initial entry of allotment data for the fiscal year will be extended to two months due to prior year fiscal year end closing activities. No changes to allotments will be allowed to the quarterly allotments outside of these time periods.

**B. BLS Input Screen 2 – Special and Revolving Funds Revenue, Transfer, and Cash Balance Projections and Explanation of Year to Date Variances**

This section only applies to Special and Revolving funds and should be updated on a quarterly basis, the same as the Planned Expenditures section. Entries in this section provide projections of revenues for the current year and all cash transfers (all fiscal years).

**Cash Balance - Current Quarter** (Computer generated from FMIS GL accounts)

Cash Balance at the end of the current quarter is the beginning point of the projection process because it provides the most current snapshot of available resources. All actual expenditure, revenue, and transfer transactions for all fiscal year accounts to date have been considered as it affects cash. The use of the current cash balance addresses the dynamic nature of the cash status due to liquidation of prior year encumbrances, collection of prior year accounts receivables, current year expenditures, current year revenue, etc.

**Deferred Revenue – Prior Year** (Computer generated from FMIS GL accounts)

Prior year deferred revenue are the official deferred revenue entries made during the previous year's 13 month accounting period. Prior year deferred revenue is isolated due to the fact that it is not included in the current year revenue amounts under FMIS accounting, even though it is part of the total revenue for the current year. This figure will not change throughout the fiscal year as prior year deferred revenue is reversed in the current year during 13<sup>th</sup> month (accrual basis) processing.

**Projected Revenue – Current Year** (Field Input – Actual data from FMIS SL accounts)

Reflect quarterly estimates of revenue which are associated with **current year** operations. These revenue estimates should not include tuition waivers, receipts for prior year account receivables, and current year deferred revenue (revenue collected for the following year's operations). Reflect estimated revenue for **current year operations** which will be offset by the current year planned expenditures and encumbrances as reflected on BLS Input Screen 1. This is used to calculate cash balances under a modified cash basis, similar to the projections made for the Template D report previously submitted to the Board of Regents.

Note: In reflecting 1<sup>st</sup> quarter revenue estimates, it is extremely critical to keep the prior year deferred revenue separate from the rest of the revenue that is projected to be collected in the months of July, August, and September. The calculated Total Projected Revenue will include the prior year deferred revenue figure to reflect the true current year revenue projection.

Note: At the end of each quarter, actual current year revenue data from FMIS files replace projected quarterly data. Future quarter projections are left intact. Actual current year revenue data is isolated by summarizing revenue data for current year SL accounts (last digit current year) for keep and create accounts. **For other SL accounts, where the last digit does not identify the current year (e.g., TFSF S-395 accounts, etc.), the current year accounts are hard-coded in the selection program.**

#### **Accounts Receivable:**

Accounts receivable present a special problem as, during the course of the fiscal year, on-line Accounts Receivable System (ARS) transactions and Banner registration accounts receivable transactions are included as current year revenue. Generally, revenue projections for the current year includes current year accounts receivable throughout the year as these accounts receivables are expected to be collected during the fiscal year.

**However, since this is a cash basis report, TFSF actual revenue will be reported on a cash basis with the current year accounts receivable excluded.** At each quarter end, when the estimated Unencumbered Cash Balance is based on cash collected to date, the estimate will only include “projected” current year accounts receivables (i.e., uncollected account receivables from previous quarters will not be included in the calculated Unencumbered Cash Balance). The cash basis TFSF revenue data eliminates the large distortions that occur during the course of the fiscal year, especially in the second quarter, when Banner records large revenue amounts in second quarter (December) connected with registration for Spring semester, but the cash is actually collected in the third quarter (January) when payments are processed. In these situations, cash collections expected for January can be placed in the 3<sup>rd</sup> quarter revenue projections.

**For all other Special and Revolving funds, it is not possible to reverse current year accounts receivables from current year revenue figures to provide cash basis revenue data as, in most cases, there is only one GL account for all fiscal years and a large portion of the accounts receivables are older, prior year transactions.**

#### **Tuition and Fees Special Funds:**

Tuition and Fees Special Fund accounts present another special problem due to the S-395 appropriation which is a special revenue account that is not administered as a “keep and create” account (current year accounts are not readily

identifiable). In this situation, we need to identify current year accounts and hard code these accounts into the selection program each year to appropriately report current year TFSF revenue. TFSF interest income also needs to be eliminated from the campus reports and reflected on the Systemwide Programs report as this funding is restricted under the discretion and control of the President.

**Planned Expenditures from Above** (Computer Generated from BLS Input Screen 1 – Actual data from FMIS SL accounts)

Data for each quarter filled directly from E&E and allotment data reflected on BLS Input Screen 1 – Planned Expenditures.

**Mandatory and Voluntary Transfers/Loans** (Field Input – Actual data from FMIS GL accounts)

Quarterly estimates of mandatory and voluntary cash transfers as well as loans from other units are reflected. All cash transfers to and from appropriated accounts will have an effect on cash and should be considered regardless of the fiscal year it relates to.

Note: At the end of each quarter, actual transfer and loan data from FMIS files replace projected quarterly data. Future quarter projections are left intact. Actual transfer and loan data are identified by summarizing transfer and loan data for all GL accounts.

**Current Encumbrances – All Years** (Computer Generated from FMIS GL accounts)

Current encumbrances from all accounts, current and prior years, will be accumulated at the end of each quarter and reflected in this field. This represents the commitments that have yet to be paid, which lowers the available cash balance.

**Deferred Revenue** (Computer Generated from FMIS GL accounts)

Deferred revenue at fiscal year end (revenue collected for the following year's operations) are the official deferred revenue entries made during the current year's 13 month accounting period. This deferred revenue figure will only apply to the 4<sup>th</sup> quarter as it will be zero for all other quarters.

**Unencumbered Cash Balance** (Calculated)

The Unencumbered Cash Balance is a calculated figure which considers the most current data on cash, encumbrances, and projections for revenues, expenditures and transfers in estimating the financial status of the fund at the end of the current fiscal year.

The Unencumbered Cash Balance is a modified cash basis figure which attempts to reflect the projected cash situation excluding commitments for encumbrances and revenues collected for future time periods (deferred revenue). The Unencumbered Cash Balance will be net of tuition waivers.

Consistent with the E&E data, at the end of the fiscal year, 4<sup>th</sup> quarter actual data for this section will be based on the 12<sup>th</sup> month (cash basis) FMIS files with the exception of the current year deferred revenue figure taken from the 13<sup>th</sup> month (accrual basis) FMIS files.

#### **All Quarters (Column # 4)**

This column summarizes the data for the four quarters for Projected Revenue, Planned Expenditures from above, Mandatory Transfers, and Voluntary Transfers/Loans to reflect annual totals.

Note: The Projected Revenue annual total adds in the prior year Deferred Revenue. In reflecting 1<sup>st</sup> quarter revenue estimates, it is extremely critical to keep the prior year deferred revenue separate from the rest of the revenue that is projected to be collected in the months of July, August, and September.

Prior year deferred revenue is isolated in the BLS System due to the fact that it is not included in the current year revenue amounts under FMIS accounting, even though it is part of the total revenue for the current year. This figure will not change throughout the fiscal year as prior year deferred revenue is reversed in the current year during 13<sup>th</sup> month (accrual basis) processing.

#### **Quarter # Cash Projection (Column # 5)**

This column is used to reflect the actual calculation of the Unencumbered Cash Balance. Since the Current Cash Balance and Current Encumbrances are used at the end of each quarter, "Actual" E&E, Revenue and Transfers/Loans data are not considered in the formula as the impact of these factors are already addressed in the Current Cash Balance. Only the remaining "Projected" E&E, Revenue, and Transfers/Loans will have an impact on the calculation of the Estimated Unencumbered Ending Cash Balance. The calculation formula changes for each quarter as actual data replaces projected data. This concept is further explained in the "BLS System Schedule and Calculation Specifications" section.

#### **Explanation of Year to Date Variances**

Narrative explanations of year to date variances between allotments and actual expenditures and encumbrances are required to be input by campus administrators at the end of each quarter.

#### **Significant Issues or Problems for Remainder of the Fiscal Year**

Narrative discussions on significant issues or problems for the remainder of the fiscal year are required to be input by campus administrators at the end of each quarter.

**C. BLS Input Screen 2 – General and Federal Funds Revenue, Transfer, and Explanation of Year to Date Variances**

This section only applies to General and Federal funds and should be updated on a quarterly basis, the same as the Planned Expenditures section. Entries in this section provide projections of cash transfers (e.g., General fund transfers from Mānoa and Systemwide Programs to UH-Hilo, West O‘ahu, and the Community Colleges).

Cash projections are not calculated for General and Federal funds so all of the cash projection related rows and columns have been eliminated. The cash projection calculations relate only to Special and Revolving funds. As such, the Current Cash Balance, prior year Deferred Revenue, Current Encumbrance, current year Deferred Revenue, and Unencumbered Cash Balance lines have been eliminated. The Cash Projection column has been totally eliminated.

**Projected Revenue – Current Year (Computer Generated)**

The “Projected Revenue” line automatically calculates actual and projected revenues. Revenues are calculated by adjusting Expenditures for Mandatory and Voluntary Transfers. Amounts in the Projected Revenue line for General and Federal funds are not updated by actual revenues extracted from FMIS.

**Planned Expenditures from Above (Computer Generated from BLS Input Screen 1 – Actual data from FMIS SL accounts)**

Data for each quarter filled directly from E&E and allotment data reflected on BLS Input Screen 1 – Planned Expenditures.

**Mandatory and Voluntary Transfers/Loans (Field Input all quarters – No actual data from FMIS)**

The “Mandatory Transfers” and “Voluntary Transfers/Loans” accept transfer amounts input by users in any quarter. Amounts in the Mandatory and Voluntary Transfer/Loans lines for General and Federal funds are not updated by actual transfers extracted from FMIS due to the variation in the handling of cash transfers and A-19 amendments in the financial system. It is possible to change transfer figures for any quarter of the fiscal year (i.e., prior quarter data not actual data from FMIS nor protected from data entry).

Note: If no data is reflected in the “Mandatory Transfers” or “Voluntary Transfers/Loans” lines, Projected Revenue will be automatically calculated and simply equal to the quarterly expenditure figures.

**Explanation of Year to Date Variances**

Narrative explanations of year to date variances between allotments and actual expenditures and encumbrances are required to be input by campus administrators at the end of each quarter.

**Significant Issues or Problems for Remainder of the Fiscal Year**

Narrative discussions on significant issues or problems for the remainder of the fiscal year are required to be input by campus administrators at the end of each quarter.

## Quarterly BLS System Reports

The Quarterly BLS system reports are based on data taken directly from FMIS files combined with data entered by campus administrators on BLS Input Screens 1 and 2. The Quarterly BLS system reports and the BLS Input Screens 1 and 2 should always be consistent with each other. Attachment D is a complete set of the Kapi'olani CC BLS System Reports for FY 2009.

### A. Quarterly Expenditure Plan – FHDR059V

This report reflects the data presented on the BLS Input Screen 1 with the exception of the surplus/deficit column. Header data is also reflected to appropriately describe the campus and fund being reported. Actual expenditures and encumbrances for the Other Current Expense and Equipment expenditure categories are reflected in greater detail (e.g. Operating Supplies, Postage, Telephone & Telegraph, etc).

### B. Quarterly Expenditure Plan – FHDR059V – Quarterly Variances

At the end of each quarter, year-to-date allotments are compared to year-to-date expenditures and encumbrances at the major expenditure category level (A - Personnel and O – Other) for each reported fund. Explanations of variances are required to be prepared by campus administrators.

Note: Narrative “Explanations of Quarterly Variances” and “Significant Issues or Problems for Remainder of the Fiscal Year” are input on BLS Input Screen 2 for each fund.

### C. Special and Revolving Fund Expense Plan – FHDR423T

This quarterly report is prepared only for Special and Revolving funds and basically summarizes the data reflected in the Revenue, Transfer/Loans, and Cash Balance Projections section of the BLS Input Screen 2.

#### **Ending Cash Balance (end of prior fiscal year)**

The prior fiscal year Ending Cash Balance, net of encumbrances and deferred revenue, is extracted from FMIS files and reflected for informational purposes. This is considered the carryover balance for the fund at the end of the prior fiscal year. This data remains unchanged throughout the fiscal year and is not used to calculate the Estimated Unencumbered Ending Cash Balance.

#### **Estimated Unencumbered Ending Cash Balance (end of current fiscal year)**

This section begins from the Current Cash Balance (each quarter end), reflects the actual and projected current year revenues with prior year deferred revenue segregated, actual and projected cash transfers/loans, actual and projected E&E, current encumbrances, and current year deferred revenue (13<sup>th</sup> month), and ends with the calculation of the Estimated Unencumbered Ending Cash Balance for the end of



the current fiscal year. The actual formula for the calculation of the Estimated Unencumbered Ending Cash Balance for the end of the current fiscal year is:

$$\begin{aligned} \text{Estimated Unencumbered Ending Cash Balance} = & \\ & \text{Current Cash Balance (5) + Projected Revenue (8) + Projected} \\ & \text{Transfers/Loans (10) – Projected E\&E (13) – Current Encumbrances (15) –} \\ & \text{Current Year Deferred Revenue (16)} \end{aligned}$$

Formulas are reflected in parentheses next to each title. The data reflected in this section is a display of the data reflected in the Revenue, Transfer/Loans, and Cash Balance Projections section of the BLS Input Screen 2. It provides an estimation of the financial condition of the fund at the end of the current fiscal year.

### **Comparison of Expenditure Ceiling to Estimated Available Cash**

This section provides an analysis of the appropriation expenditure ceiling compared to the available cash (prior year carryover balance + current year revenues + transfers/loans). This provides an estimation of adequacy of ceiling by fund. However, there is some latitude as the A-19/UHAA documents which controls the FMIS edit process is at the total special and revolving fund levels by campus rather than the individual fund level.

## BLS System Schedule and Calculation Specifications

### A. Processing Cycles

The BLS System is updated on a quarterly basis. The system of screens and reports are processed in two separate cycles for each quarter to:

- (1) Retrieve FMIS data and prepare the Variance Report comparison data, and
- (2) Campus administrators input updated quarterly projections of E&E, revenues, transfers for future quarters and input narrative explanations and comments.

The first cycle for each quarter is coordinated centrally with no field involvement. The set of BLS reports produced in the first cycle are labeled as “Preliminary” reports and are only used for transitional purposes. Campus administrators are only involved with the second cycle of processing and the BLS reports produced with this input are considered as the “**Final**” BLS Reports.

During the initial loading of the financial data for the fiscal year (four quarters of projected data), the set of BLS reports produced in the first cycle are labeled as “Initial Load” reports and are only used for transitional purposes. Campus administrators are only involved with the second cycle of processing and the BLS reports produced with this input are considered as the “**Initial Financial Plan**” BLS Reports.

### B. Unencumbered Cash Balance Calculation Specifications (Special and Revolving Funds Only)

The Unencumbered Cash Balance is a calculated figure which considers the most current data on cash, encumbrances, and projections for revenues, expenditures and transfers/loans in estimating the financial status of the fund at the end of the current fiscal year. The calculation formula for the Unencumbered Cash Balance changes each quarter as actual data replaces projected data.

The Cash Balance at the end of the current quarter is the beginning point of the projection process because it provides the most current snapshot of available resources. All actual expenditure, revenue, and transfer/loan transactions for all fiscal year accounts to date have been considered as it affects cash. The use of the current cash balance addresses the dynamic nature of the cash status due to prior year liquidation of encumbrances, collection of prior year accounts receivables, current year expenditures, current year revenue, etc.

The formula for the calculation of the Estimated Unencumbered Ending Cash Balance on the BLS Input Screen 2 is consistent with the FHDR423T BLS Report. The calculation formula throughout the fiscal year is:

Estimated Unencumbered Ending Cash Balance =  
 Current Cash Balance (5) + Projected Revenue (8) + Projected  
 Transfers/Loans (10) – Projected E&E (13) – Current Encumbrances (15) –  
 Current Year Deferred Revenue (16)

Note: Since the current Cash Balance and Current Encumbrances are used at the end of each quarter, “Actual” E&E, Revenue and Transfers/Loans data are not considered in the formula as the impact of these factors are already addressed in the Current Cash Balance. Only the remaining “Projected” E&E, Revenue, and Transfers/Loans will have an impact on the calculation of the Estimated Unencumbered Ending Cash Balance. The calculations for each quarter and the dates on the BLS Input Screen 2 are keyed on the “Quarter #X” indicated on the last column of the screen.

Quarter	Report	Date	Formula
#1	Initial Financial Plan	6/30/xx	Include Projected Qtr 1, 2, 3, 4 data
#2	First Quarter Report	9/30/xx	Include Projected Qtr 2, 3, 4 data
#3	Second Quarter Report	12/31/xx	Include Projected Qtr 3, 4 data
#4	Third Quarter Report	3/31/xx	Include Projected Qtr 4 data
#0	Fourth Quarter Report	6/30/xx	No Projected data exists, all actual

## BLS System Access & Selection

The BLS System is a web-based system at URL (Production):

<http://www.fmo.hawaii.edu/fmis/bud1/webbbs.htm>

<b><u>Introductory Screen:</u></b>	Select "Sign in"
<b><u>Access Screen :</u></b>	Enter RACF ID and password.
<b><u>Unit Selection Screen:</u></b>	Select the "Community Colleges"
<b><u>Fund Selection Screen:</u></b>	Select the "Campus" Select the "Program/Fund & Appropriation" Select the "Fiscal Year" (Default is to current year)  "Modify UH CC Program" available only during open input period  "View UH CC Program" used during closed periods

### **Completion of required field will allow access to BLS Input Screens 1 & 2**

(Refer to BLS System Instructions for detailed instructions on these screens.)

<b><u>BLS Input Screen 1:</u></b>	Fund Title:	Leave Blank
	Additional Info:	Leave Blank
	Prepared By:	Administrative Officer name
	Date:	Computer generated
	Approved By:	CCBPO Budget Analyst name
	Date:	Computer generated
<b><u>BLS Input Screen 2:</u></b>	Submit button:	After entering updated data, click on "Submit" to enter changes - Confirmation message will appear
	Reload button:	Click on "Reload" to erase all changes and reload original data

# University Budget Office

Introductory Screen

Welcome! - Please Sign in to Select Options | Help and Instructions | UH Budget office



**I**n an effort to produce a more *streamlined* approach to UH budget's reporting in a reduced paper environment, the UH Budget office with assistance from the UH Financial Management Office and UH

Information Technology Services, has initiated a project entitled *Web BLS*. Web BLS (Budget Level Summary) is a web based budget input, monitoring and reporting system for the various programs and campuses throughout the University of Hawai'i at designated levels.

Web BLS allows Administrative Officers to input quarterly budget and revenue plans on the web. Web BLS will allow budget officers to review and approve budgets online.

Web BLS integrates expenditure and encumbrance information from the University of Hawai'i FMIS General Ledger so reports such as variance reports can be generated.

For an overview about Web BLS, please take a look at this powerpoint presentation.

For more information about the system, please email [glenn@hawaii.edu](mailto:glenn@hawaii.edu)

# ***University Budget Office***

[Access Screen](#)

**Please enter your login ID**

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User ID:

Password:

New Password:

Verify New Password:

[Request Authorization](#)

[Login Help](#)

Unauthorized access is prohibited by law in accordance with [Chapter 708, Hawaii Revised Statutes](#); all use is subject to [University of Hawaii Executive Policy E2.210](#).

# ***University Budget Office***

Unit Selection Screen

Introduction

**Budget Options** | Logout

**Select a Program in**   Manoa | Hilo | West O'ahu | UH Community Colleges |  
Systemwide

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For Assistance, please email [glenn@hawaii.edu](mailto:glenn@hawaii.edu)

# University Budget Office

Fund Selection Screen

Budget Options | Logout

## University of Hawai'i Community Colleges

### First Select a UH Community College Campus:

UOH 310 Kapiolani CC

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### Then Select Program / Fund & Apprn:

KAPIOLANI - GENERAL FUNDS (G-050 DAGS APPRN)  
KAPIOLANI - TUITION & FEES SPECIAL FUND (S-361)  
KAPIOLANI - COMMUNITY COLLEGE SPECIAL FUND (S-332)  
KAPIOLANI - COMMERCIAL ENTERPRISES (R-809)  
KAPIOLANI - CONFERENCE CENTER (R-951)  
KAPIOLANI - STUDENT ACTIVITIES (R-914)  
KAPIOLANI - FEDERAL WORK STUDY (F-223)  
KAPIOLANI CC - RTRF (S-343)  
KAPIOLANI - NURSE TRAINING SPECIAL FUND (S-370)

### For Fiscal Year:

2005-2006

View UH CC Program

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For Assistance, please email [glenn@hawaii.edu](mailto:glenn@hawaii.edu)



# University Budget Office

[Budget Options](#) | [Select a UH Community Colleges Plan](#) | [Logout](#)

## View UH Community Colleges Plan

Fiscal Year :  Program:   
 Fund Title:   
 Campus:  Additional Info:   
 MOF:   
 Apprn:   
 Prepared by:  Date:   
 Approved by:  Date:

Planned Expenditures	Total Appropriation	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	All Quarters	Surpl/def
Auth Positions (FTE)						<input type="text" value="0.00"/>	
A Regular Pers Svcs	<input type="text" value="5445024"/>	<input type="text" value="664569"/>	<input type="text" value="606802"/>	<input type="text" value="594780"/>	<input type="text" value="1300000"/>	<input type="text" value="3166151"/>	<input type="text" value="2278873"/>
A-L Lecturers	<input type="text" value="0"/>	<input type="text" value="78147"/>	<input type="text" value="56784"/>	<input type="text" value="66982"/>	<input type="text" value="0"/>	<input type="text" value="201913"/>	<input type="text" value="-201913"/>
A-O Other	<input type="text" value="0"/>	<input type="text" value="132046"/>	<input type="text" value="160002"/>	<input type="text" value="169736"/>	<input type="text" value="0"/>	<input type="text" value="461784"/>	<input type="text" value="-461784"/>
A-I Student Help	<input type="text" value="0"/>	<input type="text" value="108570"/>	<input type="text" value="133210"/>	<input type="text" value="115884"/>	<input type="text" value="0"/>	<input type="text" value="357664"/>	<input type="text" value="-357664"/>
<b>Subtotal Personnel</b>	<input type="text" value="5445024"/>	<input type="text" value="983332"/>	<input type="text" value="956798"/>	<input type="text" value="947382"/>	<input type="text" value="1300000"/>	<input type="text" value="4187512"/>	<input type="text" value="1257512"/>
B Current Expense	<input type="text" value="5777249"/>	<input type="text" value="964588"/>	<input type="text" value="1105051"/>	<input type="text" value="944145"/>	<input type="text" value="2563000"/>	<input type="text" value="5576784"/>	<input type="text" value="200465"/>
B-1 Electricity	<input type="text" value="0"/>	<input type="text" value="551038"/>	<input type="text" value="388399"/>	<input type="text" value="346671"/>	<input type="text" value="0"/>	<input type="text" value="1286108"/>	<input type="text" value="-1286108"/>
C Equipment	<input type="text" value="0"/>	<input type="text" value="50527"/>	<input type="text" value="36147"/>	<input type="text" value="254355"/>	<input type="text" value="0"/>	<input type="text" value="341029"/>	<input type="text" value="-341029"/>
M Motor Vehicles	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>Subtotal Other</b>	<input type="text" value="5777249"/>	<input type="text" value="1566153"/>	<input type="text" value="1529597"/>	<input type="text" value="1545171"/>	<input type="text" value="2563000"/>	<input type="text" value="7203921"/>	<input type="text" value="-1426672"/>
<b>Totals</b>	<input type="text" value="11222273"/>	<input type="text" value="2549485"/>	<input type="text" value="2486395"/>	<input type="text" value="2492553"/>	<input type="text" value="3863000"/>	<input type="text" value="11391433"/>	<input type="text" value="-169160"/>

Applies to Special and Revolving funded Plans

View Budget Plan

Revenue and Cash Balance Projections	First Quarter *	Second Quarter *	Third Quarter *	Fourth Quarter *	All Quarters	Quarter 4 Cash Projections
Cash Balance - 03/31/2009						6493915
Deferred Revenue - 06/30/2008	782002					
Projected Revenue *	5451009	2585294	4103248	200000	13121553	200000
Planned Expenditures from above	2549485	2486395	2492553	3863000	11391433	3863000
Mandatory Transfers *	0	0	0	0	0	0
Voluntary Transfers/Loans *	-556	-915958	-528076	-592752	-2037342	-592752
Current Encumbrances All Years						1032332
Deferred Revenue - 06/30/2009						0
Unencumbered Cash Balance						1205831

Explanation of Year to Date Variance

PERSONNEL: LOWER PAYROLL EXPENSES WERE DUE TO REEVALUATION OF PROGRAM NEEDS IN LIGHT OF ANTICIPATED ADDITIONAL GENERAL FUND SPENDING RESTRICTIONS. OTHER: PLANNED PURCHASES WERE NOT RECORDED BY QUARTER END DEADLINES. PURCHASES ARE EXPECTED IN THE 4TH QUARTER.

Significant Issues or Problems For Remainder of the Fiscal Year

Budget Options | [Select a UH Community Colleges Plan](#)

For Assistance, please email [petermama@hawaii.edu](mailto:petermama@hawaii.edu)

University of Hawaii - Community Colleges  
FY 2012 Level III Fund Listing

FUND	FO CODE	CAMPUS
HONOLULU - GENERAL FUNDS (G-040 DAGS APPRN)*	00055	HO
HONOLULU - TUITION & FEES SPECIAL FUND (S-360, S-395, S-397)	00055	HO
HONOLULU - COMMUNITY COLLEGE SPECIAL FUND (S-329)	00055	HO
HONOLULU - COMMERCIAL ENTERPRISES (R-809)	00055	HO
HONOLULU - CONFERENCE CENTER (R-950)	00055	HO
HONOLULU - STUDENT ACTIVITIES (R-913)	00055	HO
HONOLULU - RESEARCH & TRAINING REVOLVING FUND (R-860)	00055	HO
HONOLULU - FEDERAL WORK STUDY (F-223)	00055	HO
HONOLULU - EDUCATION STABILIZATION FUNDS - MELE (S-286)	00055	HO
KAPIOLANI - GENERAL FUNDS (G-050 DAGS APPRN)*	00057	KA
KAPIOLANI - TUITION & FEES SPECIAL FUND (S-361, S-395, S-397)	00057	KA
KAPIOLANI - COMMUNITY COLLEGE SPECIAL FUND (S-332)	00057	KA
KAPIOLANI - COMMERCIAL ENTERPRISES (R-809)	00057	KA
KAPIOLANI - CONFERENCE CENTER (R-951)	00057	KA
KAPIOLANI - STUDENT ACTIVITIES (R-914)	00057	KA
KAPIOLANI - RESEARCH & TRAINING REVOLVING FUND (R-860)	00057	KA
KAPIOLANI - FEDERAL WORK STUDY (F-223)	00057	KA
LEEWARD - GENERAL FUNDS (G-060 DAGS APPRN)*		
LEEWARD - TUITION & FEES SPECIAL FUND (S-362, S-395, S-397)	00060	LE
LEEWARD - COMMUNITY COLLEGE SPECIAL FUND (S-335)	00060	LE
LEEWARD - WAIANAE ED CTR - REVENUE UNDERTAKING SPECIAL FUND (S-374)	00060	LE
LEEWARD - COMMERCIAL ENTERPRISES (R-809)	00060	LE
LEEWARD - CONFERENCE CENTER (R-952)	00060	LE
LEEWARD - STUDENT ACTIVITIES (R-915)	00060	LE
LEEWARD - RESEARCH & TRAINING REVOLVING FUND (R-860)	00060	LE
LEEWARD - FEDERAL WORK STUDY (F-223)	00060	LE
WINDWARD - GENERAL FUNDS (G-110 DAGS APPRN)*	00025	WI
WINDWARD - TUITION & FEES SPECIAL FUND (S-363, S-395, S-397)	00025	WI
WINDWARD - COMMUNITY COLLEGE SPECIAL FUND (S-333)	00025	WI
WINDWARD - COMMERCIAL ENTERPRISES (R-809)	00025	WI
WINDWARD - CONFERENCE CENTER (R-953)	00025	WI
WINDWARD - STUDENT ACTIVITIES (R-918)	00025	WI
WINDWARD - RESEARCH & TRAINING REVOLVING FUND (R-860)	00025	WI
WINDWARD - FEDERAL WORK STUDY (F-223)	00025	WI
HAWAII - GENERAL FUNDS (G-090 DAGS APPRN)*	00090	HA
HAWAII - TUITION & FEES SPECIAL FUND (S-364, S-395, S-397)	00090	HA
HAWAII - COMMUNITY COLLEGE SPECIAL FUND (S-327)	00090	HA
HAWAII - COMMERCIAL ENTERPRISES (R-809)	00090	HA
HAWAII - CONFERENCE CENTER (R-958)	00090	HA
HAWAII - STUDENT ACTIVITIES (R-912)	00090	HA
HAWAII - RESEARCH & TRAINING REVOLVING FUND (R-860)	00090	HA
HAWAII - FEDERAL WORK STUDY (F-223)	00090	HA

University of Hawaii - Community Colleges  
FY 2012 Level III Fund Listing

FUND	FO CODE	CAMPUS
MAUI - GENERAL FUNDS (G-070 DAGS APPRN)*	00058	MU
MAUI - TUITION & FEES SPECIAL FUND (S-365, S-395, S-397)	00058	MU
MAUI - COMMUNITY COLLEGE SPECIAL FUND (S-336)	00058	MU
MAUI - MAUI DORMITORY - REVENUE UNDERTAKING SPECIAL FUND (S-374)	00058	MU
MAUI - COMMERCIAL ENTERPRISES (R-809)	00058	MU
MAUI - CONFERENCE CENTER (R-955)	00058	MU
MAUI - STUDENT ACTIVITIES (R-916)	00058	MU
MAUI - RESEARCH & TRAINING REVOLVING FUND (R-860)	00058	MU
MAUI - FEDERAL WORK STUDY (F-223)	00058	MU
KAUAI - GENERAL FUNDS (G-080 DAGS APPRN)*	00059	KU
KAUAI - TUITION & FEES SPECIAL FUND (S-366, S-395, S-397)	00059	KU
KAUAI - COMMUNITY COLLEGE SPECIAL FUND (S-334)	00059	KU
KAUAI - COMMERCIAL ENTERPRISES (R-809)	00059	KU
KAUAI - CONFERENCE CENTER (R-956)	00059	KU
KAUAI - STUDENT ACTIVITIES (R-917)	00059	KU
KAUAI - RESEARCH & TRAINING REVOLVING FUND (R-860)	00059	KU
KAUAI - FEDERAL WORK STUDY (F-223)	00059	KU
UOH 906 CC SYSTEMWIDE - GENERAL FUNDS (G-130 DAGS APPRN)*	00034	CC
UOH 906 CC SYSTEMWIDE - TUITION & FEES SPECIAL FUND (S-367, S-395, S-397)	00034	CC
UOH 906 CC SYSTEMWIDE - COMMUNITY COLLEGE SPECIAL FUND (S-331)	00034	CC
UOH 906 CC SYSTEMWIDE - REVENUE UNDERTAKING SPECIAL FUND (S-374)	00034	CC
UOH 906 CC SYSTEMWIDE - VOCATIONAL EDUCATION (S-226)	00034	CC
UOH 906 CC SYSTEMWIDE - COMMERCIAL ENTERPRISES (R-809)	00034	CC
UOH 906 CC SYSTEMWIDE - RESEARCH & TRAINING REVOLVING FUND (R-860)	00034	CC

\*DAGS Appropriation - All others UH Appropriation

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FY 2012 BLS REPORT SPECIFICATIONS - COMMUNITY COLLEGES  
BLS WEB SCREEN 2 - CASH PROJECTION

\* Note: General Funds and Appropriated Federal Funds are excluded from the calculation of Cash Balances.

Field	Specification:	Tuition & Fees Special Fund (TFSF)	All Other Special & Revolving Community College SF Revenue Undertaking SF Conference Center RF Student Activities RF Commercial Enterprises RF Research & Training RF
<b>Current Quarter Cash Balance</b>	Fiscal Year GL/SL Exclude S395 Interest Acct (TFSF only) ** <b>Account Control</b> Balance-Inception to Date (Begin Bal bucket + monthly buckets)  <b>** Note: The same S395 GL account (010099) is used for each campus</b>	Current GL 010099 ** 11xx ITD	Current GL Not Applicable 11xx ITD
<b>Prior Year Deferred Revenue</b>	Fiscal Year GL/SL * Exclude S395 Interest Acct (TFSF only) ** <b>Account Control</b> Balance-Inception to Date (Begin Bal bucket + 13th month bucket) Reverse sign  <b>* Note-deferred revenue from all GL's are extracted</b> <b>** Note: The same S395 GL account (010099) is used for each campus</b>	Prior, 13th Mon GL 010099 ** 245x ITD	Prior, 13th Mon GL Not Applicable 245x ITD
<b>Projected Revenue</b> a) Projected Revenue (Current Year) b) Actual Revenue (Current Year)	User Input  Fiscal Year <b>Source code *</b> <b>UH Appn *</b>  GL/SL (FY12 S395 SL's) *  Exclude S395 Interest Acct (TFSF only) ** Balance-Quarter (sum 3 monthly buckets) Reverse Sign  <b>* Note: Revenues from current academic year S 395 SL's are extracted</b> <b>** Note: Revenues from S395 TFSF interest SL are excluded</b> <b>The same S395 SL (210099) account is used for each campus</b>	User Input  Current 0xxx S 395 F  SL, 210384 (HO) SL, 210385 (KA) SL, 210386 (LE) SL, 210387 (WI) SL, 210388 (HA) SL, 210389 (MU) SL, 210390 (KU) SL, No account (CC) SL, 210099 ** QTR	User Input  Current 0xxx S 327-336 F (CCSF) S374/R 826 F (Rev Under/Dorm) R 950-958 F (Conf Ctr) R 912-918 F (Student Activ) R 809 F (Commercial Ent) SL,last digit=FY  R 860 F (Rsch & Trng) SL, all years  QTR
<b>Planned Expenditures from Above</b> a) Projected Expenditures (Current Year) b) Actual Expend & Encumb (Current Year)	User Input  Fiscal Year GL/SL Object Code -Exp & Enc Regular Pers Svcs Non Regular Pers Svcs Other Pers Svcs Student Help Lecturers Current Exp Current Exp Current Exp Electricity Equipment Equipment Equipment Motor Vehicle Balance-Quarter (Sum 3 month buckets)	User Input  Current SL,last digit=FY  2001-2099 2101-2199 2600-2899 2201-2299 2301-2599 2900-4999 5001-7499 8000-9999 5000 7500-7779 7799-7800 7900 7780 QTR	User Input  Current SL,last digit=FY  2001-2099 2101-2199 2600-2899 2201-2299 2301-2599 2900-4999 5001-7499 8000-9999 5000 7500-7779 7799-7800 7900 7780 QTR

**FY 2012 BLS REPORT SPECIFICATIONS - COMMUNITY COLLEGES  
BLS WEB SCREEN 2 - CASH PROJECTION**

\* Note: General Funds and Appropriated Federal Funds are excluded from the calculation of Cash Balances.

Field	Specification:	Tuition & Fees Special Fund (TFSF)	All Other Special & Revolving Community College SF Revenue Undertaking SF Conference Center RF Student Activities RF Commercial Enterprises RF Research & Training RF
<b>Mandatory Transfer (All Years)</b>	Fiscal Year GL/SL Exclude S395 Interest Acct (TFSF only) ** Account Control Balance-Quarter (Sum 3 month buckets) Reverse Sign  <b>** Note: The same S395 GL account (010099) is used for each campus</b>	Current GL 010099 ** 48xx,58xx QTR	Current GL Not Applicable 48xx,58xx QTR
<b>Voluntary Transfer (All Years)</b>	Fiscal Year GL/SL Exclude S395 Interest Acct (TFSF only) ** Account Control  Balance-Quarter (Sum 3 month buckets) Reverse Sign <b>** Note: The same S395 GL account (010099) is used for each campus</b>	Current GL 010099 ** 18xx, 28xx 19xx, 29xx 49xx,59xx 4620-4623 QTR	Current GL Not Applicable 18xx, 28xx 19xx, 29xx 49xx,59xx 4620-4623 QTR
<b>Current Encumbrance (All Years)</b>	Fiscal Year GL/SL Account Control Balance-Inception to Date (Begin Bal bucket + 13th month bucket)	Current GL 96xx ITD	Current GL 96xx ITD
<b>Current Year Deferred Revenue</b>	Fiscal Year GL/SL Exclude S395 Interest Acct (TFSF only) ** Account Control Balance-Inception to Date (Begin Bal bucket + 13th month bucket) Reverse sign  <b>* Note-deferred revenue from all GL's are extracted</b> <b>** Note: The same S395 GL account (010099) is used for each campus</b>	Current, 13th Mon GL 010099 ** 245x ITD	Current, 13th Mon GL Not Applicable 245x ITD
<b>Unencumbered Cash Balance</b>	Calculation  <b>* Note: Calculation changes each quarter as projected data is replaced by actual data. At FYE, no projected data is reflected so the Unencumbered Cash Balance considers Current Cash Balance, Current Encumbrances, and Current Deferred Revenue.</b>	Curr Qtr Cash Bal +Projected Rev (-)Projected E&E +(-)Proj Mand Trf +(-)Proj Vol Trf/Loans (-)Curr Enc All Yrs (-)Curr Yr Defer Rev	Curr Qtr Cash Bal +Projected Rev (-)Projected E&E +(-)Proj Mand Trf +(-)Proj Vol Trf/Loans (-)Curr Enc All Yrs (-)Curr Yr Defer Rev

Basic Selection Criteria

UH Appn  
DAGS Appn

# University Budget Office

[Budget Options](#) | [Select a UH Community Colleges Plan](#) | [Logout](#)

## View UH Community Colleges Plan

Fiscal Year : 2009      Program: KAPIOLANI - GENERAL FUNDS (G-050 DAGS APPI  
 Fund Title: \_\_\_\_\_  
 Campus: KA      Additional Info: 3RD QUARTER UPDATE  
 MOF: GENERAL  
 Apprn: G-09-050-F  
 Prepared by: CAROL MASUTANI      Date: 05/07/09  
 Approved by: CCBPFO      Date: 05/07/09

Planned Expenditures	Total Appropriation	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	All Quarters	Surpl/def
Auth Positions (FTE)						389.50	
A Regular Pers Svcs	23342368	4948133	5200135	5238883	6166817	21553968	1788400
A-L Lecturers	0	385877	1421169	1248670	0	3053716	-3053718
A-O Other	0	25774	41971	51983	0	119708	-119708
A-I Student Help	0	2452	2188	812	0	5452	-5452
<b>Subtotal Personnel</b>	<b>23342368</b>	<b>5362236</b>	<b>6665463</b>	<b>6538328</b>	<b>6166817</b>	<b>24732844</b>	<b>-1390476</b>
B Current Expense	435507	0	0	0	550000	550000	-114493
B-1 Electricity	0	0	0	0	0	0	0
C Equipment	0	0	0	0	0	0	0
M Motor Vehicles	0	0	0	0	0	0	0
<b>Subtotal Other</b>	<b>435507</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>550000</b>	<b>550000</b>	<b>-114493</b>
<b>Totals</b>	<b>23777875</b>	<b>5362236</b>	<b>6665463</b>	<b>6538328</b>	<b>6716817</b>	<b>25282844</b>	<b>-1504969</b>

Applies to General and Federal funded plans

View Budget Plan

Quarterly Projections	First Quarter *	Second Quarter *	Third Quarter *	Fourth Quarter *	All Quarters	Quarter 4 Projections
Projected Revenue *	5539345	5716604	6639796	5882130	23777875	
Planned Expenditures from above	5362236	6665463	6538328	6716817	25282844	
Mandatory Transfers *	0	0	0	0	0	
Voluntary Transfers/Loans *	177109	948859	101468	834687	1504969	

Explanation of Year to Date Variance

QUARTERLY ALLOTMENTS ARE ESTABLISHED BASED ON OPTIMISTIC PLANNING TO MINIMIZE DISRUPTION IN FISCAL AND PROCUREMENT PROCESSING. QUARTERLY REVERSIONS WILL BE REINSTATED IN FUTURE QUARTERS TO ENSURE PROPER BUDGETING OF ANNUAL ALLOCATIONS.

Significant Issues or Problems For Remainder of the Fiscal Year

Budget Options | Select a UH Community Colleges Plan

For Assistance, please email [peter.mau@hawaii.edu](mailto:peter.mau@hawaii.edu)



# University Budget Office

[Budget Options](#) | [Select a UH Community Colleges Plan](#) | [Logout](#)

## View UH Community Colleges Plan

Fiscal Year :  Program:   
 Fund Title:   
 Campus:  Additional Info:   
 MOF:   
 Appm:   
 Prepared by:  Date:   
 Approved by:  Date:

Planned Expenditures	Total Appropriation	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	All Quarters	Surpl/def
Auth Positions (FTE)						0.00	
A Regular Pers Svcs	77834	0	0	0	7500	7500	70334
A-L Lecturers	0	0	0	0	0	0	0
A-O Other	0	0	0	0	0	0	0
A-I Student Help	0	0	7097	5723	0	12820	-12820
<b>Subtotal Personnel</b>	77834	0	7097	5723	7500	20320	57514
B Current Expense	13186	0	0	0	13186	13186	0
B-1 Electricity	0	0	0	0	0	0	0
C Equipment	0	0	0	0	0	0	0
M Motor Vehicles	0	0	0	0	0	0	0
<b>Subtotal Other</b>	13186	0	0	0	13186	13186	0
<b>Totals</b>	91020	0	7097	5723	20686	33506	57514

Applies to General and Federal funded plans

View Budget Plan

Quarterly Projections	First Quarter *	Second Quarter *	Third Quarter *	Fourth Quarter *	All Quarters	Quarter 4 Projections
Projected Revenue *	0	7097	5723	20686	33506	
Planned Expenditures from above	0	7097	5723	20686	33506	
Mandatory Transfers *	0	0	0	0	0	
Voluntary Transfers/Loans *	0	0	0	0	0	

Explanation of Year to Date Variance

QUARTERLY ALLOTMENTS ARE ESTABLISHED BASED ON OPTIMISTIC PLANNING TO MINIMIZE DISRUPTION IN FISCAL AND PROCUREMENT PROCESSING. QUARTERLY REVERSIONS WILL BE REINSTATED IN FUTURE QUARTERS TO ENSURE PROPER BUDGETING OF ANNUAL ALLOCATIONS.

Significant Issues or Problems For Remainder of the Fiscal Year

Budget Options | Select a UH Community Colleges Plan

For Assistance, please email [petermama@hawaii.edu](mailto:petermama@hawaii.edu)

# University Budget Office

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## View UH Community Colleges Plan

Fiscal Year :	<input type="text" value="2009"/>	Program:	<input type="text" value="KAPIOLANI - TUITION &amp; FEES SPECIAL FUND (S-3)"/>
Campus:	<input type="text" value="KA"/>	Fund Title:	<input type="text"/>
MOF:	<input type="text" value="SPECIAL"/>	Additional Info:	<input type="text" value="3RD QUARTER UPDATE"/>
Apprn:	<input type="text" value="S-09-361-F"/>	Prepared by:	<input type="text" value="CAROL MASUTANI"/> Date: <input type="text" value="05/07/09"/>
		Approved by:	<input type="text" value="CCBPFO"/> Date: <input type="text" value="05/07/09"/>

Planned Expenditures	Total Appropriation	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	All Quarters	Surpl/def
Auth Positions (FTE)						0.00	
A Regular Pers Svcs	5445024	664569	606802	594780	1300000	3166151	2278873
A-L Lecturers	0	78147	56784	66982	0	201913	-201913
A-O Other	0	132046	160002	169736	0	461784	-461784
A-1 Student Help	0	108570	133210	115884	0	357664	-357664
<b>Subtotal Personnel</b>	<b>5445024</b>	<b>983332</b>	<b>956798</b>	<b>947382</b>	<b>1300000</b>	<b>4187512</b>	<b>1257512</b>
B Current Expense	5777249	964588	1105051	944145	2563000	5576784	200465
B-1 Electricity	0	551038	388399	346671	0	1286108	-1286108
C Equipment	0	50527	36147	254355	0	341029	-341029
M Motor Vehicles	0	0	0	0	0	0	0
<b>Subtotal Other</b>	<b>5777249</b>	<b>1566153</b>	<b>1529597</b>	<b>1545171</b>	<b>2563000</b>	<b>7203921</b>	<b>-1426672</b>
<b>Totals</b>	<b>11222273</b>	<b>2549485</b>	<b>2486395</b>	<b>2492553</b>	<b>3863000</b>	<b>11391433</b>	<b>-169160</b>

Applies to Special and Revolving funded Plans

View Budget Plan

Revenue and Cash Balance Projections	First Quarter *	Second Quarter *	Third Quarter *	Fourth Quarter *	All Quarters	Quarter 4 Cash Projections
Cash Balance - 03/31/2009						6493915
Deferred Revenue - 06/30/2008	782002					
Projected Revenue *	5451009	2585294	4103248	200000	13121553	200000
Planned Expenditures from above	2549485	2486395	2492553	3863000	11391433	3863000
Mandatory Transfers *	0	0	0	0	0	0
Voluntary Transfers/Loans *	-556	-915958	-528076	-592752	-2037342	-592752
Current Encumbrances All Years						1032332
Deferred Revenue - 06/30/2009						0
Unencumbered Cash Balance						1205831

Explanation of Year to Date Variance

PERSONNEL: LOWER PAYROLL EXPENSES WERE DUE TO REEVALUATION OF PROGRAM NEEDS IN LIGHT OF ANTICIPATED ADDITIONAL GENERAL FUND SPENDING RESTRICTIONS. OTHER: PLANNED PURCHASES WERE NOT RECORDED BY QUARTER END DEADLINES. PURCHASES ARE EXPECTED IN THE 4TH QUARTER.

Significant Issues or Problems For Remainder of the Fiscal Year

Budget Options | [Select a UH Community Colleges Plan](#)

For Assistance, please email [peicrman@hawaii.edu](mailto:peicrman@hawaii.edu)

# University Budget Office

[Budget Options](#) | [Select a UH Community Colleges Plan](#) | [Logout](#)

## View UH Community Colleges Plan

Fiscal Year:  Program:   
 Fund Title:   
 Campus:  Additional Info:   
 MOF:   
 Apprn:   
 Prepared by:  Date:   
 Approved by:  Date:

Planned Expenditures	Total Appropriation	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	All Quarters	Surpl/def
Auth Positions (FTE)						24.00	
A Regular Pers Svcs	3120372	721143	475946	421309	1325000	2943398	176974
A-L Lecturers	0	435577	105462	73549	0	614588	-614588
A-O Other	0	62862	99055	58611	0	220528	-220528
A-1 Student Help	0	24444	62521	44480	0	131445	-131445
<b>Subtotal Personnel</b>	3120372	1244026	742984	597949	1325000	3909959	-789587
B Current Expense	2237397	794175	783713	571199	600000	2749087	-511690
B-1 Electricity	0	0	0	0	0	0	0
C Equipment	0	-10473	32105	7390	0	29022	-29022
M Motor Vehicles	0	0	0	0	0	0	0
<b>Subtotal Other</b>	2237397	783702	815818	578589	600000	2778109	-540712
<b>Totals</b>	5357769	2027728	1558802	1176538	1925000	6688068	-1330299

Applies to Special and Revolving funded Plans

View Budget Plan

Revenue and Cash Balance Projections	First Quarter *	Second Quarter *	Third Quarter *	Fourth Quarter *	All Quarters	Quarter 4 Cash Projections
Cash Balance - 03/31/2009						1649087
Deferred Revenue - 06/30/2008	1173859					
Projected Revenue *	1325007	1013703	1023436	2000000	6536005	2000000
Planned Expenditures from above	2027728	1558802	1176538	1925000	6688068	1925000
Mandatory Transfers *	0	0	0	0	0	0
Voluntary Transfers/Loans *	0	0	0	0	0	0
Current Encumbrances All Years						972621
Deferred Revenue - 06/30/2009						0
Unencumbered Cash Balance						751466

Explanation of Year to Date Variance

QUARTERLY ALLOTMENTS ARE ESTABLISHED BASED ON OPTIMISTIC PLANNING TO MINIMIZE DISRUPTION IN FISCAL AND PROCUREMENT PROCESSING. QUARTERLY REVERSIONS WILL BE REINSTATED IN FUTURE QUARTERS TO ENSURE PROPER BUDGETING OF ANNUAL ALLOCATIONS.

Significant Issues or Problems For Remainder of the Fiscal Year

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## View UH Community Colleges Plan

Fiscal Year :  Program:   
 Fund Title:   
 Campus:  Additional Info:   
 MOF:   
 Apprn:   
 Prepared by:  Date:   
 Approved by:  Date:

Planned Expenditures	Total Appropriation	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	All Quarters	Surpl/def
Auth Positions (FTE)						0.00	
A Regular Pers Svcs	179994	532	6371	947	60000	67850	112144
A-L Lecturers	0	5235	4693	1996	0	11924	-11924
A-O Other	0	2943	6080	2769	0	11792	-11792
A-1 Student Help	0	0	0	0	0	0	0
<b>Subtotal Personnel</b>	179994	8710	17144	5712	60000	91566	88428
B Current Expense	320006	119715	93090	77842	125000	415647	-95641
B-1 Electricity	0	0	0	0	0	0	0
C Equipment	0	0	0	0	0	0	0
M Motor Vehicles	0	0	0	0	0	0	0
<b>Subtotal Other</b>	320006	119715	93090	77842	125000	415647	-95641
<b>Totals</b>	500000	128425	110234	83554	185000	507213	-7213

Applies to Special and Revolving funded Plans

View Budget Plan

Revenue and Cash Balance Projections	First Quarter *	Second Quarter *	Third Quarter *	Fourth Quarter *	All Quarters	Quarter 4 Cash Projections
Cash Balance - 03/31/2009						867953
Deferred Revenue - 06/30/2008	0					
Projected Revenue *	192189	114698	106714	35000	448599	35000
Planned Expenditures from above	128425	110234	83554	185000	507213	185000
Mandatory Transfers *	0	0	0	0	0	0
Voluntary Transfers/Loans *	0	0	0	0	0	0
Current Encumbrances All Years						58962
Deferred Revenue - 06/30/2009						0
Unencumbered Cash Balance						660991

Explanation of Year to Date Variance

PERSONNEL / OTHER - DOWNTURN IN ECONOMY RESULTED IN LOWER CONFERENCE RELATED EXPENSES FOR THE QUARTER.

Significant Issues or Problems For Remainder of the Fiscal Year

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## View UH Community Colleges Plan

Fiscal Year :  Program:   
 Fund Title:   
 Campus:  Additional Info:   
 MOF:   
 Apprn:   
 Prepared by:  Date:   
 Approved by:  Date:

Planned Expenditures	Total Appropriation	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	All Quarters	Surpl/def
Auth Positions (FTE)						0.00	
A Regular Pers Svcs	219942	36093	38943	62790	125000	262826	-42884
A-L Lecturers	0	4661	258	0	0	4917	-4917
A-O Other	0	552	4489	5999	0	11040	-11040
A-1 Student Help	0	13907	18911	15906	0	48724	-48724
<b>Subtotal Personnel</b>	219942	55213	62599	84695	125000	327507	-107565
B Current Expense	279418	168145	74015	130655	125000	497815	-218397
B-1 Electricity	0	0	0	0	0	0	0
C Equipment	0	0	0	2177	0	2177	-2177
M Motor Vehicles	0	0	0	0	0	0	0
<b>Subtotal Other</b>	279418	168145	74015	132832	125000	499992	-220574
<b>Totals</b>	499360	223358	136614	217527	250000	827499	-328139

Applies to Special and Revolving funded Plans

View Budget Plan

Revenue and Cash Balance Projections	First Quarter *	Second Quarter *	Third Quarter *	Fourth Quarter *	All Quarters	Quarter 4 Cash Projections
Cash Balance - 03/31/2009						455077
Deferred Revenue - 06/30/2008	18443					
Projected Revenue *	285159	160993	131684	35000	631279	35000
Planned Expenditures from above	223358	136614	217527	250000	827499	250000
Mandatory Transfers *	0	0	0	0	0	0
Voluntary Transfers/Loans *	0	0	0	0	0	0
Current Encumbrances All Years						40168
Deferred Revenue - 06/30/2009						0
Unencumbered Cash Balance						199909

Explanation of Year to Date Variance

Significant Issues or Problems For Remainder of the Fiscal Year

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## View UH Community Colleges Plan

Fiscal Year :	<input type="text" value="2009"/>	Program:	<input type="text" value="KAPIOLANI - COMMERCIAL ENTERPRISES (R-809)"/>
Campus:	<input type="text" value="KA"/>	Fund Title:	<input type="text"/>
MOF:	<input type="text" value="REVOLVING"/>	Additional Info:	<input type="text" value="3RD QUARTER UPDATE"/>
Apprn:	<input type="text" value="R-09-809-F"/>	Prepared by:	<input type="text" value="CAROL MASUTANI"/> Date: <input type="text" value="05/07/09"/>
		Approved by:	<input type="text" value="CCBPFO"/> Date: <input type="text" value="05/07/09"/>

Planned Expenditures	Total Appropriation	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	All Quarters	Surpl/def
Auth Positions (FTE)						<input type="text" value="0.00"/>	
A Regular Pers Svcs	<input type="text" value="122472"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="122472"/>
A-L Lecturers	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
A-O Other	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
A-1 Student Help	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>Subtotal Personnel</b>	<input type="text" value="122472"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="122472"/>
B Current Expense	<input type="text" value="77528"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="77528"/>
B-1 Electricity	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
C Equipment	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
M Motor Vehicles	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
<b>Subtotal Other</b>	<input type="text" value="77528"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="77528"/>
<b>Totals</b>	<input type="text" value="200000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="200000"/>

Applies to Special and Revolving funded Plans

View Budget Plan

Revenue and Cash Balance Projections	First Quarter *	Second Quarter *	Third Quarter *	Fourth Quarter *	All Quarters	Quarter Cash Projections
Cash Balance - 03/31/2009						9761
Deferred Revenue - 06/30/2008	0					
Projected Revenue *	0	0	0	0	0	0
Planned Expenditures from above	0	0	0	0	0	0
Mandatory Transfers *	0	0	0	0	0	0
Voluntary Transfers/Loans *	0	0	0	0	0	0
Current Encumbrances All Years						0
Deferred Revenue - 06/30/2009						0
Unencumbered Cash Balance						9761

Explanation of Year to Date Variance

Significant Issues or Problems For Remainder of the Fiscal Year

Budget Options | Select a UH Community Colleges Plan

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# University Budget Office

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## View UH Community Colleges Plan

Fiscal Year : 2009      Program: KAPIOLANI CC - RTRF (S-343)  
 Fund Title: \_\_\_\_\_  
 Campus: KA      Additional Info: 3RD QUARTER UPDATE  
 MOF: REVOLVING  
 Apprn: R-09-86X-F  
 Prepared by: CAROL MASUTANI      Date: 05/07/09  
 Approved by: CCBPFO      Date: 05/07/09

Planned Expenditures	Total Appropriation	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	All Quarters	Surpl/def
Auth Positions (FTE)						0.00	
A Regular Pers Svcs	152670	610	3	1	45000	45612	107058
A-L Lecturers	0	0	0	0	0	0	0
A-O Other	0	13007	9201	18702	0	40910	-40910
A-I Student Help	0	3004	3594	1928	0	8526	-8526
<b>Subtotal Personnel</b>	152670	16621	12798	20629	45000	95048	57622
B Current Expense	48222	33331	8976	43504	55000	140811	-92589
B-I Electricity	0	0	0	0	0	0	0
C Equipment	0	1790	0	0	0	1790	-1790
M Motor Vehicles	0	0	0	0	0	0	0
<b>Subtotal Other</b>	48222	35121	8976	43504	55000	142601	-94379
<b>Totals</b>	200892	51742	21774	64133	100000	237649	-36757

Applies to Special and Revolving funded Plans

View Budget Plan

Revenue and Cash Balance Projections	First Quarter *	Second Quarter *	Third Quarter *	Fourth Quarter *	All Quarters	Quarter 4 Cash Projections
Cash Balance - 03/31/2009						31733
Deferred Revenue - 06/30/2008	0					
Projected Revenue *	0	0	0	100648	100648	100648
Planned Expenditures from above	51742	21774	64133	100000	237649	100000
Mandatory Transfers *	0	0	0	0	0	0
Voluntary Transfers/Loans *	0	0	0	0	0	0
Current Encumbrances All Years						11789
Deferred Revenue - 06/30/2009						0
Unencumbered Cash Balance						20592

Explanation of Year to Date Variance

PERSONNEL: LOWER AMOUNT OF CASUAL HIRE HOURS WERE REQUIRED FOR PROGRAM SUPPORT ACTIVITIES RESULTING IN LOWER PAYROLL FOR THE 3RD QUARTER.  
 OTHER: PURCHASES PLANNED FOR THE 4TH QUARTER WERE REQUIRED IN THE 3RD QTR RESULTING IN SLIGHT INCREASE IN CURRENT EXPENSES FOR THE QUARTER.

Significant Issues or Problems For Remainder of the Fiscal Year

Budget Options | [Select a UH Community Colleges Plan](#)

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ATTACHMENT D

Program ID/Minor Unit: UOH800 : CC  
Budget Program: KAPIOLANI - GENERAL FUNDS (G-050 DAGS APPRN)  
Statutory Authority: GENERAL APPROPRIATIONS  
Means of Financing: GENERAL  
Dags Account Code (Appropriation): G-09-050-F  
UH Account Code (Appropriation):

Authorized Position Counts: 389.50

Character of Expenditure	Total Appropriation	1st Quarter (Actual E&E)	2nd Quarter (Actual E&E)	3rd Quarter (Actual E&E)	4th Quarter Est Expend	Total Planned Expenditures
<b>A PERSONNEL</b>						
A Regular Personnel	23,342,368	4,948,133	5,200,135	5,238,883	6,166,817	21,553,968
A-L Lecturers	0	385,877	1,421,169	1,246,670	0	3,053,716
A-O Other Personnel						
Casual Payroll		25,774	41,971	51,963	0	119,708
Subtotal A-O Oth Per	0	25,774	41,971	51,963	0	119,708
A-1 Student Help	0	2,452	2,188	812	0	5,452
Subtotal A Personnel	23,342,368	5,362,236	6,665,463	6,538,328	6,166,817	24,732,844
<b>B Other Current Expenses</b>						
Est Expend/Adjustment		0	0	0	0	0
B Subtotal Curr Exp	435,507	0	0	0	550,000	550,000
B-1 Electricity	0	0	0	0	0	0
Subtotal B and B-1	435,507	0	0	0	550,000	550,000
<b>C Equipment</b>						
Subtotal Equipment	0	0	0	0	0	0
<b>M Motor Vehicles</b>						
Subtotal BCM Other	435,507	0	0	0	550,000	550,000
<b>Total (ABCM)</b>	23,777,875	5,362,236	6,665,463	6,538,328	6,716,817	25,282,844

Program ID/Major Unit: UOH800 : CC  
 Budget Program: KAPIOLANI - GENERAL FUNDS (G-050 DAGS APPRN)  
 Statutory Authority: GENERAL APPROPRIATIONS  
 Means of Financing: GENERAL  
 Dags Account Code (Appropriation): G-09-050-F  
 UH Account Code (Appropriation):  
 Budget Plan ID: 005301  
 Authorized Position Counts: 389.50

Year to Date Variance			
	YTD Allotment	Actual Exp & Enc	Variance
A Personnel	18,627,699	18,566,027	61,672
BCM Other	25,000	0	25,000
Total (ABCM)	18,652,699	18,566,027	86,672

Explanation of Quarterly Variances

QUARTERLY ALLOTMENTS ARE ESTABLISHED BASED ON OPTIMISTIC PLANNING TO MINIMIZE DISRUPTION IN FISCAL AND PROCUREMENT PROCESSING. QUARTERLY REVERSIONS WILL BE REINSTATED IN FUTURE QUARTERS TO ENSURE PROPER BUDGETING OF ANNUAL ALLOCATIONS.

Significant Issues or Problems For Remainder Of The Fiscal Year



UNIVERSITY OF HAWAII - CC, KAPIOLANI  
DETAILED QUARTERLY EXPENDITURE PLAN QTR ENDED 03/31/2009  
FINAL

Program ID/Minor Unit: UOH800 : CC  
 Budget Program: KAPIOLANI - FEDERAL WORK STUDY (F-223)  
 Statutory Authority: 304A-2003 HRS  
 Means of Financing: FEDERAL  
 Days Account Code (Appropriation): S-09-209  
 UH Account Code (Appropriation): F-09-223-F

FO Code: 00057  
 Budget Plan ID: 005300

Authorized Position Counts: 0.00

Character of Expenditure	Total Appropriation	1st Quarter (Actual E&E)	2nd Quarter (Actual E&E)	3rd Quarter (Actual E&E)	4th Quarter Est Expend	Total Planned Expenditures
<b>A PERSONNEL</b>						
A Regular Personnel	77,834	0	0	0	7,500	7,500
A-L Lecturers	0	0	0	0	0	0
A-O Other Personnel	0	0	0	0	0	0
Subtotal A-O Oth Per	0	0	0	0	0	0
A-1 Student Help	0	0	7,097	5,723	0	12,820
Subtotal A Personnel	77,834	0	7,097	5,723	7,500	20,320
<b>B Other Current Expenses</b>						
Est Expend/Adjustment						
B Subtotal Curr Exp	13,186	0	0	0	13,186	13,186
B-1 Electricity	0	0	0	0	0	0
Subtotal B and B-1	13,186	0	0	0	13,186	13,186
<b>C Equipment</b>						
Subtotal Equipment	0	0	0	0	0	0
<b>M Motor Vehicles</b>						
Subtotal BCM Other	13,186	0	0	0	0	0
<b>Total (ABCM)</b>	<b>91,020</b>	<b>0</b>	<b>7,097</b>	<b>5,723</b>	<b>20,686</b>	<b>33,506</b>

Program ID/Major Unit: UOH800 : CC  
 Budget Program: KAPIOLANI - FEDERAL WORK STUDY (F-223)  
 Statutory Authority: 304A-2003 HRS  
 Means of Financing: FEDERAL  
 Degr Account Code (Appropriation): S-09-209  
 UH Account Code (Appropriation): F-09-223-F  
 Budget Plan ID: 005300  
 Authorized Position Counts: 0.00

Year to Date Variance			
	YTD Allotment	Actual Exp & Enc	Variance
A Personnel	14,597	12,820	1,777
BCM Other	6,593	0	6,593
Total (ABCM)	21,190	12,820	8,370

Explanation of Quarterly Variances  
 Significant Issues or Problems For Remainder Of The Fiscal Year  
 QUARTERLY ALLOTMENTS ARE ESTABLISHED BASED ON  
 OPTIMISTIC PLANNING TO MINIMIZE DISRUPTION IN FISCAL  
 AND PROCUREMENT PROCESSING. QUARTERLY REVERSIONS  
 WILL BE REINSTATED IN FUTURE QUARTERS TO ENSURE  
 PROPER BUDGETING OF ANNUAL ALLOCATIONS.

UNIVERSITY OF HAWAII - CC, KAPIOLANI  
DETAILED QUARTERLY EXPENDITURE PLAN QTR ENDED 03/31/2009  
FINAL

Program ID/Minor Unit: UOH800 : CC  
Budget Program: KAPIOLANI - TUITION & FEES SPECIAL FUND (S-361)  
Statutory Authority: 304A-2153 HRS  
Means of Financing: SPECIAL  
Days Account Code (Appropriation): S-09-321  
UH Account Code (Appropriation): S-09-361-F

FO Code: 00057  
Budget Plan ID: 005307

Authorized Position Counts: 0.00

Character of Expenditure	Total Appropriation	1st Quarter (Actual E&E)	2nd Quarter (Actual E&E)	3rd Quarter (Actual E&E)	4th Quarter Est Expend	Total Planned Expenditures
<b>A PERSONNEL</b>						
A Regular Personnel	5,445,024	664,569	606,802	594,780	1,300,000	3,166,151
A-L Lecturers	0	78,147	56,784	66,982	0	201,913
A-O Other Personnel						
Casual Payroll						
Subtotal A-O Oth Per	0	132,046	160,002	169,736	0	461,784
A-1 Student Help	0	132,046	160,002	169,736	0	461,784
		108,570	133,210	115,884	0	357,664
Subtotal A Personnel	5,445,024	983,332	956,798	947,382	1,300,000	4,187,512
<b>B Other Current Expenses</b>						
Operating Supplies						
Minor R&M		141,878	166,380	151,958	0	460,216
Freight & Delivery		7,833	10,930	13,159	0	31,922
Postage		33	354	143	0	530
Telephone & Telegraph		13,464	11,287	11,593	0	36,344
Printing & Binding		13,675	15,062	11,060	0	39,797
Advertising		11,701	13,145	3,963	0	28,809
Transportation-Intrastate		1,994	1,775	1,922	0	5,691
Transportation-Out Of State		6,623	13,357	10,301	0	30,281
Other Travel		22,209	13,961	1,823	0	37,993
Utilities-Gas		2,447	6,678	1,246	0	10,371
Utilities-Water		19,066	28,253	13,599	0	60,918
Rental Of Equipment		120,697	126,564	120,137	0	367,398
R&M- Others		17,060	3,416	44,484	0	64,960
Spec R&M- Mach & Equip		764	19,392	628	0	20,784
Routine R&M- Mach & Equip		13,190	47,392	34,453	0	95,035
Spec R&M- Bldgs & Struc		93,899	96,409	71,685	0	261,993
Routine R&M- Bldgs & Struc		0	110	419	0	529
Spec R&M- Grounds		3,861	11,882	2,722	0	18,465
Routine R&M- Grounds		67,690	0	92,094	0	159,784
Insurance		6,902	6,672	2,094	0	15,668
Grant In Aids		0	375	375	0	750
Services-Non Employees		323,901	295,768	181,431	0	801,100
Other Current Expenses		30,253	68,229	44,557	0	143,039
Est Expend/Adjustment		45,448	147,660	128,300	0	321,408
B Subtotal Curr Exp	5,777,249	964,588	1,105,051	944,145	2,563,000	2,562,999
B-1 Electricity	0	551,038	388,399	346,671	0	1,286,108
Subtotal B and B-1	5,777,249	1,515,626	1,493,450	1,290,816	2,563,000	6,862,892
<b>C Equipment-Other</b>						
Equipment-Other		49,479	10,399	250,452	0	310,330

UNIVERSITY OF HAWAII - CC, KAPIOLANI  
 DETAILED QUARTERLY EXPENDITURE PLAN QTR ENDED 03/31/2009  
 FINAL

Program ID/Major Unit: UOH800 : CC  
 Budget Program: KAPIOLANI - TUITION & FEES SPECIAL FUND (S-361)  
 Statutory Authority: 304A-2153 HRS  
 Means of Financing: SPECIAL

Degs Account Code (Appropriation): S-09-321  
 UH Account Code (Appropriation): S-09-361-F

Authorized Position Counts: 0.00

Library Books & Periodicals	1,049	25,748	3,903	0	30,700
Est Expend/Adjustment	-1	0	0	0	-1
Subtotal Equipment	0	36,147	254,355	0	341,029
M Motor Vehicles	0	0	0	0	0
Subtotal BCM Other	1,566,153	1,529,597	1,545,171	2,563,000	7,203,921
Total (ABCM)	11,222,273	2,486,395	2,492,553	3,863,000	11,391,433

FO Code: 00057  
 Budget Plan ID: 005307

Authorized Position Counts: 0.00

Year to Date Variance

	YTD Allotment	Actual Exp & Enc	Variance
A Personnel	3,140,130	2,887,512	252,618
BCM Other	5,312,474	4,640,921	671,553
Total (ABCM)	8,452,604	7,528,433	924,171

Explanation of Quarterly Variances

PERSONNEL: LOWER PAYROLL EXPENSES WERE DUE TO REEVALUATION OF PROGRAM NEEDS IN LIGHT OF ANTICIPATED ADDITIONAL GENERAL FUND SPENDING RESTRICTIONS. OTHER: PLANNED PURCHASES WERE NOT RECORDED BY QUARTER END DEADLINES. PURCHASES ARE EXPECTED IN THE 4TH QUARTER.

Significant Issues or Problems For Remainder Of The Fiscal Year

Program ID/Minor Unit: UOH800 : CC  
 Budget Program: KAPIOLANI - TUITION & FEES SPECIAL FUND (S-361)  
 Means of Financing: SPECIAL  
 Fund Title: - TUITION & FEES SF  
 Statutory Authority: 304A-2153 HRS  
 DAGS Account Code (Appropriation): S-09-321  
 UH Account Code (Appropriation): S-09-361-F

Ending Cash Balance as of: 06/30/2008

(1) Cash Balance	(2) Less: Encumbrances	(3) Less: Deferred Rev	(4 = 1-2-3) Adjusted Ending Cash Balance
3,393,956	1,252,514	782,002	1,359,440

(5) CURRENT CASH BALANCE - 03/31/2009 : 6,493,915

(6) Deffer Rev 06/30/2008	(7) Actual Rev 03/31/2009	(8) Projected Revenue Net of Waivers 03/31/2009	(9) Actual Trifs/Loans (+/-) 03/31/2009	(10) Projected Trifs/Loans 03/31/2009	(11=6+7+8+9+10) Total Rev & Trifs/Loans 03/31/2009	(12) Actual E & Exp 03/31/2009	(13) Projected Exp & Enc	(14=12+13) Estimated Total Exp & Enc
782,002	12,139,551	200,000	-1,444,590	-592,752	11,084,211	7,528,433	3,863,000	11,391,433
Current Encumbrances (All Years) 06/30/2009	(15)	1,032,332	0					
Deffered Revenue	(16)							

ESTIMATED UNENCUMBERED ENDING CASH BALANCE AS OF 06/30/2009 (17=5+8+10-13-15-16) 1,205,831

Comparison of Expenditure Ceiling to Estimated Available Cash

(18) Expenditure Ceiling	(19=4+11) Estimated Available Cash	(20=18-19) Difference Avail Cash Exp Ceiling
11,222,273	12,443,651	-1,221,378

UNIVERSITY OF HAWAII - CC, KAPIOLANI  
DETAILED QUARTERLY EXPENDITURE PLAN QTR ENDED 03/31/2009  
FINAL

Program ID/Major Unit: UOH800 : CC  
Budget Program: KAPIOLANI - COMMUNITY COLLEGE SPECIAL FUND (S-332)  
Statutory Authority: 304A-2162 HRS  
Means of Financing: SPECIAL  
Days Account Code (Appropriation): S-09-321  
UH Account Code (Appropriation): S-09-332-F

Budget Plan ID: 00057  
Budget Plan ID: 005306

Authorized Position Counts: 24.00

Character of Expenditure	Total Appropriation	Planned Expenditures				Total Planned Expenditures
		1st Quarter (Actual E&E)	2nd Quarter (Actual E&E)	3rd Quarter (Actual E&E)	4th Quarter Est Expend	
<b>A PERSONNEL</b>						
A Regular Personnel	3,120,372	721,143	475,946	421,309	1,325,000	2,943,398
A-L Lecturers	0	435,577	105,462	73,549	0	614,588
A-O Other Personnel	0	0	0	0	0	0
Casual Payroll	0	62,862	99,055	58,611	0	220,528
Subtotal A-O Oth Per	0	62,862	99,055	58,611	0	220,528
A-1 Student Help	0	24,444	62,521	44,480	0	131,445
Subtotal A Personnel	3,120,372	1,244,026	742,984	597,949	1,325,000	3,909,959
<b>B Other Current Expenses</b>						
Operating Supplies		134,504	125,050	49,342	0	308,896
Minor R&M		0	0	223	0	223
Freight & Delivery		0	547	2	0	549
Postage		1,327	1,207	1,037	0	3,571
Telephone & Telegraph		105	209	104	0	418
Printing & Binding		6,271	3,803	3,379	0	13,453
Advertising		1,186	290	348	0	1,824
Transportation-Intrastate		4,697	4,205	3,392	0	12,294
Transportation-Out Of State		7,155	18,881	7,225	0	33,261
Other Travel		3,082	925	4,529	0	8,536
Rental Of Land & Buildings		0	0	5,332	0	5,332
Rental Of Equipment		74,171	974	720	0	75,865
Rental-Others		0	61	0	0	61
R&M- Others		50,886	30,692	3,003	0	84,581
Spec R&M- Mach & Equip		0	0	1,569	0	1,569
Insurance		4,991	0	0	0	4,991
Grant In Aids		27,254	17,424	17,025	0	61,703
Services-Non Employees		5,108	18,366	11,482	0	34,956
Other Current Expenses		473,439	561,078	462,486	0	1,497,003
Est Expend/Adjustment		-1	1	1	0	600,001
Subtotal Curr Exp	2,237,397	794,175	783,713	571,199	600,000	2,749,087
B-1 Electricity	0	0	0	0	0	0
Subtotal B and B-1	2,237,397	794,175	783,713	571,199	600,000	2,749,087
<b>C Equipment</b>						
Equipment-Other	0	-10,473	32,105	7,390	0	29,022
Subtotal Equipment	0	-10,473	32,105	7,390	0	29,022
<b>M Motor Vehicles</b>						
Motor Vehicles	0	0	0	0	0	0
Subtotal BCM Other	2,237,397	783,702	815,818	578,589	600,000	2,778,109

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UNIVERSITY OF HAWAII - CC, KAPIOLANI  
DETAILED QUARTERLY EXPENDITURE PLAN QTR ENDED 03/31/2009  
FINAL

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FO Code: 00057  
Budget Plan ID: 005306

Program ID/Major Unit: UOH800 : CC  
Budget Program: KAPIOLANI - COMMUNITY COLLEGE SPECIAL FUND (S-332)  
Statutory Authority: 304A-2162 HRS  
Means of Financing: SPECIAL  
Days Account Code (Appropriation): S-09-321  
UH Account Code (Appropriation): S-09-332-F

Authorized Position Counts: 24.00

Total (ABCM)	5,357,769	2,027,728	1,558,802	1,176,538	1,925,000	6,688,068
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Program ID/Major Unit: UOH800 : CC

Budget Program: KAPIOLANI - COMMUNITY COLLEGE SPECIAL FUND (S-332)

Statutory Authority: 304A-2162 HRS

Means of Financing: SPECIAL

Days Account Code (Appropriation): S-09-321

UH Account Code (Appropriation): S-09-332-F

FO Code: 00057  
 Budget Plan ID: 005306

Authorized Position Counts: 24.00

Year to Date Variance

	YTD Allotment	Actual Exp & Enc	Variance
A Personnel	2,837,010	2,584,959	252,051
BCM Other	2,399,520	2,178,109	221,411
Total (ABCM)	5,236,530	4,763,068	473,462

Explanation of Quarterly Variances

QUARTERLY ALLOTMENTS ARE ESTABLISHED BASED ON OPTIMISTIC PLANNING TO MINIMIZE DISRUPTION IN FISCAL AND PROCUREMENT PROCESSING. QUARTERLY REVERSIONS WILL BE REINSTATED IN FUTURE QUARTERS TO ENSURE PROPER BUDGETING OF ANNUAL ALLOCATIONS.

Significant Issues or Problems For Remainder Of The Fiscal Year

Program ID/Major Unit: UOH800 : CC  
 Budget Program: KAPIOLANI - COMMUNITY COLLEGE SPECIAL FUND (S-332)  
 Means of Financing: SPECIAL  
 Fund Title: - COMMUNITY COLLEGES SF  
 Statutory Authority: 304A-2162 HRS  
 DGS Account Code (Appropriation): S-09-321  
 UH Account Code (Appropriation): S-09-332-F

Ending Cash Balance as of: 06/30/2008

(1) Cash Balance	(2) Less: Encumbrances	(3) Less: Deferred Rev	(4 = 1-2-3) Adjusted Ending Cash Balance
2,234,351	464,374	1,173,859	596,118

(5) CURRENT CASH BALANCE - 03/31/2009 : 1,649,087

(6) Deferr Rev Net of 06/30/2008	(7) Actual Rev 03/31/2009	(8) Projected Revenue Net of Waivers 03/31/2009	(9) Actual Trifs/Loans (+/-) 03/31/2009	(10) Projected Trifs/Loans 03/31/2009	(11=6+7+8+9+10) Total Rev & Trifs/Loans 03/31/2009	(12) Actual E & E 03/31/2009	(13) Projected Exp & Enc	(14=12+13) Estimated Total Exp & Enc
1,173,859	3,362,146	2,000,000	0	0	6,536,005	4,763,068	1,925,000	6,688,068
Current Encumbrances (All Years) 06/30/2009	(15) 972,621							
Deferred Revenue - 06/30/2009	(16) 0							
ESTIMATED UNENCUMBERED ENDING CASH BALANCE AS OF 06/30/2009 (17=5+8+10-13-15-16)								
								751,466

Comparison of Expenditure Ceiling to Estimated Available Cash

(18) Expenditure Ceiling	(19=4+11) Estimated Available Cash	(20=18-19) Difference Avail Cash Exp Ceiling
5,357,769	7,132,123	-1,774,354

UNIVERSITY OF HAWAII - CC, KAPIOLANI  
DETAILED QUARTERLY EXPENDITURE PLAN QTR ENDED 03/31/2009  
FINAL

Program ID/Major Unit: UOH800 : CC  
Budget Program: KAPIOLANI - CONFERENCE CENTER (R-951)  
Statutory Authority: 304A-2273 HRS  
Means of Financing: REVOLVING  
Dags Account Code (Appropriation): S-09-343  
UH Account Code (Appropriation): R-09-951-F

FO Code: 00057  
Budget Plan ID: 005305

Authorized Position Counts: 0.00

Character of Expenditure	Total Appropriation	Planned Expenditures				Total Planned Expenditures
		1st Quarter (Actual E&E)	2nd Quarter (Actual E&E)	3rd Quarter (Actual E&E)	4th Quarter Est Expend	
<b>A PERSONNEL</b>						
A Regular Personnel	179,994	532	6,371	947	60,000	67,850
A-L Lecturers	0	5,235	4,693	1,996	0	11,924
A-O Other Personnel						
Casual Payroll		2,943	6,080	2,769	0	11,792
Subtotal A-O Oth Per	0	2,943	6,080	2,769	0	11,792
A-1 Student Help	0	0	0	0	0	0
Subtotal A Personnel	179,994	8,710	17,144	5,712	60,000	91,566
<b>B Other Current Expenses</b>						
Operating Supplies		29,961	11,506	7,878	0	49,345
Freight & Delivery		0	202	0	0	202
Postage		181	53	148	0	382
Printing & Binding		3,040	2,237	0	0	5,277
Transportation-Intrastate		4,795	1,225	0	0	6,020
Transportation-Out Of State		0	1,335	0	0	1,335
Other Travel		775	145	4,248	0	5,168
Rental Of Equipment		425	0	0	0	425
Rental-Others		70,358	68,422	43,834	0	182,614
Services-Non Employees		1,440	0	1,000	0	2,440
Other Current Expenses		8,739	7,965	20,734	0	37,438
Est Expend/Adjustment		1	0	0	125,000	125,001
B Subtotal Curr Exp	320,006	119,715	93,090	77,842	125,000	415,647
B-1 Electricity	0	0	0	0	0	0
Subtotal B and B-1	320,006	119,715	93,090	77,842	125,000	415,647
<b>C Equipment</b>						
Subtotal Equipment	0	0	0	0	0	0
<b>M Motor Vehicles</b>						
Subtotal BCM Other	320,006	119,715	93,090	77,842	125,000	415,647
Total (ABCM)	500,000	128,425	110,234	83,554	185,000	507,213

Program ID/Major Unit: UOH800 : CC  
 Budget Program: KAPIOLANI - CONFERENCE CENTER (R-951)  
 Statutory Authority: 304A-2273 HRS  
 Means of Financing: REVOLVING  
 Days Account Code (Appropriation): S-09-343  
 UH Account Code (Appropriation): R-09-951-F

FO Code: 00057  
 Budget Plan ID: 005305

Authorized Position Counts: 0.00

	Year to Date Variance	
	YTD Allotment	Actual Exp & Enc
A Personnel	75,854	31,566
BCM Other	362,805	290,647
Total (ABCM)	438,659	322,213
		Variance
		44,288
		72,158
		116,446

Explanation of Quarterly Variances  
 PERSONNEL / OTHER - DOWNTURN IN ECONOMY RESULTED IN LOWER CONFERENCE RELATED EXPENSES FOR THE QUARTER.  
 Significant Issues or Problems For Remainder Of The Fiscal Year

Program ID/Major Unit: UOH800 : CC  
Budget Program: KAPIOLANI - CONFERENCE CENTER (R-951)  
Means of Financing: REVOLVING  
Fund Title:  
Statutory Authority: 304A-2273 HRS  
DAGS Account Code (Appropriation): S-09-343  
UH Account Code (Appropriation): R-09-951-F

- COMM COLL CONF CTR RF

Ending Cash Balance as of: 06/30/2008

(1) Cash	(2)	(3)	(4 = 1-2-3) Adjusted
Balance	Less:	Ending Cash	Balance
782,468	Encumbrances	Deferred Rev	
	34,164	0	748,304

(5) CURRENT CASH BALANCE - 03/31/2009 : 867,953

(6)	(7)	(8)	(9)	(10)	(11=6+7+8+9+10)	(12)	(13)	(14=12+13)
Deffer Rev Net of Waivers	Actual Rev	Projected Revenue	Actual Trifs/Loans (+/-)	Projected Trifs/Loans	Total Rev & Trifs/Loans	Actual E & E 03/31/2009	Projected Exp & Enc	Estimated Total Exp & Enc
06/30/2008	03/31/2009	03/31/2009	03/31/2009	03/31/2009	03/31/2009	03/31/2009	03/31/2009	03/31/2009
0	413,599	35,000	0	0	448,599	322,213	185,000	507,213

Current Encumbrances (All Years) (15) 56,962  
Deferred Revenue - 06/30/2009 (16) 0

ESTIMATED UNENCUMBERED ENDING CASH BALANCE AS OF 06/30/2009 (17=5+8+10-13-15-16) 660,991

Comparison of Expenditure Ceiling to Estimated Available Cash

(18)	(19=4+11)	(20=18-19)
Expenditure Available Ceiling	Estimated Available Cash	Difference Avail Cash Exp Ceiling
500,000	1,196,903	-696,903

Program ID/Major Unit: UOH800 : CC  
Budget Program: KAPIOLANI - STUDENT ACTIVITIES (R-914)  
Statutory Authority: 304A-2257 HRS  
Means of Financing: REVOLVING  
Dags Account Code (Appropriation): S-09-343  
UH Account Code (Appropriation): R-09-914-F  
Authorized Position Counts: 0.00  
Budget Plan ID: 005304  
FO Code: 00057

Character of Expenditure	Total Appropriation	Planned Expenditures				Total Planned Expenditures
		1st Quarter (Actual E&E)	2nd Quarter (Actual E&E)	3rd Quarter (Actual E&E)	4th Quarter Est Expend	
<b>A PERSONNEL</b>						
A Regular Personnel	219,942	36,093	38,943	62,790	125,000	262,826
A-L Lecturers	0	4,661	256	0	0	4,917
A-O Other Personnel						
Casual Payroll		552	4,489	5,999	0	11,040
Subtotal A-O Oth Per	0	552	4,489	5,999	0	11,040
A-1 Student Help	0	13,907	18,911	15,906	0	48,724
Subtotal A Personnel	219,942	55,213	62,599	84,695	125,000	327,507
<b>B Other Current Expenses</b>						
Operating Supplies		3,164	15,545	10,437	0	29,146
Postage		62	166	97	0	325
Printing & Binding		26,759	0	5,780	0	32,539
Advertising		746	375	116	0	1,237
Transportation-Intrastate		146	1,306	165	0	1,617
Transportation-Out Of State		758	6,434	10,034	0	17,226
Other Travel		200	230	15	0	445
Utilities-Other		579	-579	0	0	0
R&M- Others		0	0	309	0	309
Grant In Aids		0	750	0	0	750
Services-Non Employees		32,475	21,165	1,550	0	55,190
Other Current Expenses		103,255	28,621	102,153	0	234,029
Est Expend/Adjustment		1	2	-1	125,000	125,002
B Subtotal Curr Exp	279,418	168,145	74,015	130,655	125,000	497,815
B-1 Electricity	0	0	0	0	0	0
Subtotal B and B-1	279,418	168,145	74,015	130,655	125,000	497,815
<b>C Equipment</b>						
Equipment-Other		0	0	2,177	0	2,177
Subtotal Equipment	0	0	0	2,177	0	2,177
<b>M Motor Vehicles</b>						
Motor Vehicles	0	0	0	0	0	0
Subtotal BCM Other	279,418	168,145	74,015	132,832	125,000	499,992
<b>Total (ABCM)</b>	<b>499,360</b>	<b>223,358</b>	<b>136,614</b>	<b>217,527</b>	<b>250,000</b>	<b>827,499</b>

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UNIVERSITY OF HAWAII - CC, KAPIOLANI  
 DETAILED QUARTERLY EXPENDITURE PLAN QTR ENDED 03/31/2009  
 FINAL

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Program ID/Major Unit: UOH800 : CC  
 Budget Program: KAPIOLANI - STUDENT ACTIVITIES (R-914)  
 Statutory Authority: 304A-2257 HRS  
 Means of Financing: REVOLVING  
 Dags Account Code (Appropriation): S-09-343  
 UH Account Code (Appropriation): R-09-914-F

FO Code: 00057  
 Budget Plan ID: 005304

Authorized Position Counts: 0.00

	Year to Date Variance	
	YTD Allotment	Actual Exp & Enc
A Personnel	207,812	202,507
BCM Other	367,160	374,992
Total (ABCM)	574,972	577,499
		Variance
		5,305
		-7,832
		-2,527

Explanation of Quarterly Variances

Significant Issues or Problems For Remainder Of The Fiscal Year

Program ID/Major Unit: UOH800 : CC  
Budget Program: KAPIOLANI - STUDENT ACTIVITIES (R-914)  
Means of Financing: REVOLVING  
Fund Title: - STUDENT ACTIVITIES RF  
Statutory Authority: 304A-2257 HRS  
DAGS Account Code (Appropriation): S-09-343  
UH Account Code (Appropriation): R-09-914-F

Ending Cash Balance as of: 06/30/2008											
(1)	(2)	(3)	(4 = 1-2-3)								
Cash	Less:	Adjusted	Ending Cash								
Balance	Encumbrances	Deferred Rev	Balance								
468,921	50,429	18,443	400,049								
-----											
(5) CURRENT CASH BALANCE - 03/31/2009 : 455,077											
-----											
(6)	(7)	(8)	(9)	(10)	(11=6+7+8+9+10)	(12)	(13)	(14=12+13)			
Deferri Rev Net of Waivers	Actual Rev	Projected Revenue	Actual Trifs/Loans (+/-)	Projected Trifs/Loans	Total Rev & Trifs/Loans	Actual E & E 03/31/2009	Projected Exp & Enc	Estimated Total Exp & Enc			
06/30/2008	03/31/2009	03/31/2009	03/31/2009	03/31/2009	03/31/2009	03/31/2009	03/31/2009	03/31/2009			
18,443	577,836	35,000	0	0	631,279	577,499	250,000	827,499			
-----											
Current Encumbrances (All Years) (15) 40,168											
Deferred Revenue - 06/30/2009 (16) 0											
-----											
ESTIMATED UNENCUMBERED ENDING CASH BALANCE AS OF 06/30/2009 (17=5+8+10-13-15-16) 199,909											
-----											

Comparison of Expenditure Ceiling to Estimated Available Cash

(18)	(19=4+11)	(20=18-19)
Expenditure Available Ceiling	Estimated Available Cash	Difference Avail Cash Exp Ceiling
499,360	1,031,328	-531,968
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UNIVERSITY OF HAWAII - CC, KAPIOLANI  
 DETAILED QUARTERLY EXPENDITURE PLAN QTR ENDED 03/31/2009  
 FINAL

Program ID/Major Unit: UOH800 : CC  
 Budget Program: KAPIOLANI - COMMERCIAL ENTERPRISES (R-809)  
 Statutory Authority: 304A-2251 HRS  
 Means of Financing: REVOLVING  
 Dags Account Code (Appropriation): S-09-343  
 UH Account Code (Appropriation): R-09-809-F

FO Code: 00059  
 Budget Plan ID: 005302

Authorized Position Counts: 0.00

Character of Expenditure	Total Appropriation	Planned Expenditures			Total Planned Expenditures
		1st Quarter (Actual E&E)	2nd Quarter (Actual E&E)	3rd Quarter (Actual E&E)	
<b>A PERSONNEL</b>					
A Regular Personnel	122,472	0	0	0	0
A-L Lecturers	0	0	0	0	0
A-O Other Personnel	0	0	0	0	0
Subtotal A-O Oth Per	0	0	0	0	0
A-1 Student Help	0	0	0	0	0
Subtotal A Personnel	122,472	0	0	0	0
<b>B Other Current Expenses</b>					
B Subtotal Curr Exp	77,528	0	0	0	0
B-1 Electricity	0	0	0	0	0
Subtotal B and B-1	77,528	0	0	0	0
<b>C Equipment</b>					
Subtotal Equipment	0	0	0	0	0
<b>M Motor Vehicles</b>					
Subtotal BCM Other	77,528	0	0	0	0
<b>Total (ABCM)</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Program ID/Major Unit: UOH800 : CC  
 Budget Program: KAPIOLANI - COMMERCIAL ENTERPRISES (R-809)  
 Statutory Authority: 304A-2251 HRS  
 Means of Financing: REVOLVING  
 Dags Account Code (Appropriation): S-09-343  
 UH Account Code (Appropriation): R-09-809-F

FO Code: 00059  
 Budget Plan ID: 005302

Authorized Position Counts: 0.00

	Year to Date Variance	
	YTD Allotment	Actual Exp & Enc
A Personnel	0	0
BCM Other	0	0
Total (ABCM)	0	0

Explanation of Quarterly Variances

Significant Issues or Problems For Remainder Of The Fiscal Year

UNIVERSITY OF HAWAII - CC, KAPIOLANI  
SPECIAL & REVOLVING FUND EXPENSE PLAN QTR ENDED 03/31/2009  
FINAL

Program ID/Major: Unit: UOH800 : CC  
Budget Program: KAPIOLANI - COMMERCIAL ENTERPRISES (R-809)  
Means of Financing: REVOLVING

FO Code: 00059

Fund Title:  
Statutory Authority: 304A-2251 HRS  
DAGS Account Code (Appropriation): S-09-343  
UH Account Code (Appropriation): R-09-809-F

- COMMERCIAL ENTERPRISE RF

Ending Cash Balance as of: 06/30/2008

(1) Cash	(2)	(3)	(4 = 1-2-3)
Balance	Less:	Less:	Adjusted
9,761	Encumbrances	Deferred Rev	Ending Cash
	0	0	Balance
			9,761

(5) CURRENT CASH BALANCE - 03/31/2009 : 9,761

(6)	(7)	(8)	(9)	(10)	(11=6+7+8+9+10)	(12)	(13)	(14=12+13)
Deferri Rev Net of Waivers	Actual Rev	Projected Revenue	Actual Trifs/Loans (+/-)	Projected Trifs/Loans	Total Rev & Trifs/Loans	Actual E & E 03/31/2009	Projected Exp & Enc	Estimated Total Exp & Enc
06/30/2008	03/31/2009	03/31/2009	03/31/2009	03/31/2009	03/31/2009	03/31/2009	03/31/2009	03/31/2009
0	0	0	0	0	0	0	0	0

Current Encumbrances (All Years) (15) 0  
Deferred Revenue - 06/30/2009 (16) 0

ESTIMATED UNENCUMBERED ENDING CASH BALANCE AS OF 06/30/2009 (17=5+8+10-13-15-16) 9,761

Comparison of Expenditure Ceiling to Estimated Available Cash

(18)	(19=4+11)	(20=18-19)
Expenditure Available Ceiling	Estimated Available Cash	Difference Avail Cash Exp Ceiling
200,000	9,761	190,239

Program ID/Major Unit: UOH800 : CC  
Budget Program: KAPIOLANI CC - RTRF (S-343)  
Statutory Authority: 304A-2253 HRS  
Means of Financing: REVOLVING  
Dags Account Code (Appropriation):  
UH Account Code (Appropriation): R-09-86X-F

FO Code: 00057  
Budget Plan ID: 005303  
Authorized Position Counts: 0.00

Character of Expenditure	Total Appropriation	Planned Expenditures			Total Planned Expenditures
		1st Quarter (Actual E&E)	2nd Quarter (Actual E&E)	3rd Quarter (Actual E&E)	
<b>A PERSONNEL</b>					
A Regular Personnel	152,670	610	3	-1	45,612
A-L Lecturers	0	0	0	0	0
A-O Other Personnel					
Casual Payroll	13,007	13,007	9,201	18,702	40,910
Subtotal A-O Oth Per	0	13,007	9,201	18,702	40,910
A-1 Student Help	0	3,004	3,594	1,928	8,526
Subtotal A Personnel	152,670	16,621	12,798	20,629	95,048
<b>B Other Current Expenses</b>					
Operating Supplies	3,135	1	25	0	3,160
Postage	0	1	0	0	2
Printing & Binding	36	36	0	40	76
Transportation-Intrastate	0	0	0	1,451	1,451
Transportation-Out Of State	3,590	3,590	3,142	10,442	17,174
Other Travel	110	110	1,279	976	2,365
Rental Of Equipment	943	943	0	2,065	3,131
Rental-Others	0	0	0	890	890
R&M- Others	9,396	9,396	0	0	9,396
Grant In Aids	14,320	14,320	2,640	27,640	44,600
Services-Non Employees	1,750	1,750	-1,731	0	19
Other Current Expenses	50	50	3,496	0	3,546
Est Expend/Adjustment	0	0	1	0	55,000
B Subtotal Curr Exp	48,222	33,331	8,976	43,504	140,811
B-1 Electricity	0	0	0	0	0
Subtotal B and B-1	48,222	33,331	8,976	43,504	140,811
<b>C Equipment</b>					
Equipment-Other	1,790	1,790	0	0	1,790
Subtotal Equipment	0	1,790	0	0	1,790
<b>M Motor Vehicles</b>					
Subtotal BCM Other	48,222	35,121	8,976	43,504	142,601
Total (ABCM)	200,892	51,742	21,774	64,133	237,649

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UNIVERSITY OF HAWAII - CC, KAPIOLANI  
 DETAILED QUARTERLY EXPENDITURE PLAN QTR ENDED 03/31/2009  
 FINAL

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Program ID/Minor Unit: UOH800 : CC  
 Budget Program: KAPIOLANI CC - RTRF (S-343)  
 Statutory Authority: 304A-2253 HRS  
 Means of Financing: REVOLVING  
 Days Account Code (Appropriation):  
 UH Account Code (Appropriation): R-09-86X-F

FO Code: 00057  
 Budget Plan ID: 005303

Authorized Position Counts: 0.00

	Year to Date Variance	
	YTD Allotment	Actual Exp & Enc
A Personnel	69,419	50,048
BCM Other	79,097	87,601
Total (ABCM)	148,516	137,649
		Variance
		19,371
		-8,504
		10,867

Explanation of Quarterly Variances

PERSONNEL: LOWER AMOUNT OF CASUAL HIRE HOURS WERE REQUIRED FOR PROGRAM SUPPORT ACTIVITIES RESULTING IN LOWER PAYROLL FOR THE 3RD QUARTER.  
 OTHER: PURCHASES PLANNED FOR THE 4TH QUARTER WERE REQUIRED IN THE 3RD QTR RESULTING IN SLIGHT INCREASE IN CURRENT EXPENSES FOR THE QUARTER.

Significant Issues or Problems For Remainder Of The Fiscal Year

Program ID/Major Unit: UOH800 : CC  
 Budget Program: KAPIOLANI CC - RTRF (S-343)  
 Means of Financing: REVOLVING  
 Fund Title:  
 Statutory Authority: 304A-2253 HRS  
 DAGS Account Code (Appropriation):  
 UH Account Code (Appropriation): R-09-86X-F

- RESEARCH & TRAINING RF

Ending Cash Balance as of: 06/30/2008

(1) Cash Balance	157,592	(2) Less: Encumbrances	7,844	(3) Less: Deferred Rev	0	(4 = 1-2-3) Adjusted Ending Cash Balance	149,748
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(5) CURRENT CASH BALANCE - 03/31/2009 : 31,733

(6) Deferr Rev Net of Waivers 06/30/2008	0	(7) Actual Rev 03/31/2009	0	(8) Projected Revenue Net of Waivers 03/31/2009	0	(9) Actual Trifs/Loans (+/-) 03/31/2009	0	(10) Projected Trifs/Loans 03/31/2009	0	(11=6+7+8+9+10) Total Rev & Trifs/Loans 03/31/2009	100,648	(12) Actual E & E 03/31/2009	137,649	(13) Projected Exp & Enc	100,000	(14=12+13) Estimated Total Exp & Enc	237,649
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Current Encumbrances (All Years) (15) 11,789  
 Deferred Revenue - 06/30/2009 (16) 0

ESTIMATED UNENCUMBERED ENDING CASH BALANCE AS OF 06/30/2009 (17=5+8+10-13-15-16) 20,592

Comparison of Expenditure Ceiling to Estimated Available Cash

(18) Expenditure Ceiling	200,892	(19=4+11) Estimated Available Cash	250,396	(20=18-19) Difference Avail Cash Exp Ceiling	-49,504
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