

# 2023 Annual Fiscal Report Questions - Pacific Islands, Public Institutions: [contact("organization")]

## 2. Section 1 - General Information:

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**College name:**

Kauai Community College

**2. System Organization name:**

University of Hawaii Community Colleges

**3. Contact information for Chief Business Officers:**

**Name of College Chief Business Officer (CBO)**

Calvin Shirai

**Title of College CBO**

Vice Chancellor of Administrative Services

**Phone number of College CBO**

808-245-8230

**E-mail of College CBO**

shiraic@hawaii.edu

**Name of System Organization CBO, if different from the College CBO**

Mike Unebasami

**Title of System Organization CBO, if different from the College CBO**

Associate Vice President for Administrative Services

**Phone number of System Organization CBO**

808-956-6280

**E-mail of System Organization CBO**

mune@hawaii.edu

**4. System Organization fiscal year:**

	January	February	March	April	May	June	July	August	September	October	November	December
from first day of (month)							X					
to last day of (month)						X						

## 3. Section 2 - System Organization Data (including single college organizations) Revenue:

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**5. For the following amounts, please enter 'n/a' if not applicable.**

	REPORT-2 (\$)	REPORT-1 (\$)	REPORT (\$)
5a. Annual General Fund and Tuition & Fee Revenue <i>The 'General Fund' is the general operating fund or account that is not subject to specific restrictions from the funding sources; it usually contains the salary and benefit costs for the vast majority of college employees; the CEO/CFO/CBO usually can move available budgeted funds among the expenditure accounts without governing entity priority approval.</i>	208,128,415	210,816,445	195,673,895
5b. Revenue from other unrestricted sources (non-General Fund) <i>These revenues could include donations, facilities rental, concert receipts and other college-generated revenue that is available to fund operations.</i>	22,975,378	34,888,685	70,527,632

**4. Section 2 - System Organization Data (including single college organizations) Revenue:**

**5bi. On the previous page, you listed \$22,975,378 in revenue from non-General Fund resources in Report-2. Please describe the two primary sources for this revenue. (List no more than 2).**

	Description	Amount (\$)	Sustainable/One-time/HEERF
Report-2 (1)	Other appropriated non-general funds	22,975,378	Sustainable
Report-2 (2)			

**5bi. On the previous page, you listed \$34,888,685 in revenue from non-General Fund resources in Report-1. Please describe the two primary sources for this revenue. (List no more than 2).**

	Description	Amount (\$)	Sustainable/One-time/HEERF
Report-1 (1)	Other appropriated non-general funds	20,696,933	Sustainable
Report-1 (2)	HEERF	14,191,752	HEERF

**5bi. On the previous page, you listed \$70,527,632 in revenue from non-General Fund resources in Report. Please describe the two primary sources for this revenue. (List no more than 2).**

	Description	Amount (\$)	Sustainable/One-time/HEERF
Report (1)	Other appropriated non-general funds	20,751,964	Sustainable
Report (2)	HEERF	49,775,668	HEERF

**5. Section 2 - System Organization Data (including single college organizations) Revenue:**

**6. Beginning/Ending Fund Balance**

	REPORT-2	REPORT-1	REPORT
6a. Net Beginning Balance available to fund operations <i>"Beginning Balance" refers to any funds carried over from the previous fiscal year, or other funds that will be available in addition to the Annual Operating Revenue of Allocated Budget in 5a. For example, in some organizations budgeted funds are funds that had been allocated to the college in the prior year but which were not expended are added to the college's next year's available funds or allocated budget.</i>	59,822,841	69,747,218	102,455,767
6b. Net end of the year Operational Balance (unspent and uncommitted funds)	69,747,218	102,455,767	150,150,926

## 6. Section 3 - Annual Operating Expenditures:

### 7. Expenditures

	REPORT-2	REPORT-1	REPORT
7a. Total Operating Expenditures	223,025,401	210,867,328	220,658,402
7b. Total annual Operating Personnel Costs	164,705,376	156,535,701	148,930,011
7c. Other Operating Current Expenditures (Total expenditures minus personnel Costs, i.e., 7a – 7b)	58,320,025	54,331,627	71,728,391

## 7. Section 4 - Borrowing/Debt:

### 8. Did the System Organization borrow funds for cash flow purposes?

	Yes	No
REPORT-2		X
REPORT-1		X
REPORT		X

### 9. Total System Organization Borrowing/Debt

	REPORT-2 (\$)	REPORT-1 (\$)	REPORT (\$)
a. Short-Term Borrowing (less than one year)	0	0	0
b. Long-Term Borrowing/Debt	68,416,613	61,372,463	59,023,923

### 10. Did the System Organization issue unrestricted long-term debt instruments during the fiscal year noted?

	Yes	No
REPORT-2		X
REPORT-1		X
REPORT		X

#### 10a. If you answered YES for any year in question 10, please indicate what type. Enter n/a if not applicable.

	REPORT-2	REPORT-1	REPORT
Type of long-term debt instrument:	n/a	n/a	n/a

#### 10b. If you answered YES for any year in question 10, please indicate amounts. Enter n/a if not applicable.

	REPORT-2	REPORT-1	REPORT
Amount of borrowing	n/a	n/a	n/a

### 11. Debt Service Payments (General Fund)

	REPORT-2 (\$)	REPORT-1 (\$)	REPORT (\$)
Debt Service Payments	7,807,793	4,672,040	4,886,172

## 8. Section 5 - Cash Position:

**12. System Organization Ending Cash Balance**

	REPORT-2 (\$)	REPORT-1 (\$)	REPORT (\$)
End of Fiscal Year Cash Balance (i.e., unencumbered cash)	69,747,218	102,455,767	150,150,926

**13. Does the system organization prepare multi-year cash flow projections during the year?**

Yes

**9. Section 6 - Annual Audit Information:**

**14. Date annual audit report for fiscal year was electronically submitted to [accjc.org](http://accjc.org), along with the institution's response to any audit exceptions**

03/13/2023

**15. List the number of audit findings (financial statement and federal compliance, if applicable)**

	2	2	7

**15b. From Summary of Auditors Results (Annual Audit) for report year: (this is usually a single page at the beginning of the Findings and Questioned Costs section)**

**Number of modified/qualified opinions, if applicable:**

0

**10. Section 7 - Other Information:**

**16. Enrollment (System Organization and Single College Organizations)**

	REPORT-2		
16a. Budgeted or Planned Number of Students <i>Student count at System Organization level as defined in the Self-Study; headcount, full-time equivalent, etc.</i>	16,772	14,375	12,003
	14,239	13,408	11,467

**17a. During the report year, did the College or System Organization settle any contracts with employee bargaining units?**

No

**17b. Did any negotiations remain open?**

No

**17c. Describe significant fiscal impacts:**

Most collective bargaining requirements are covered by general fund appropriations from the state.

**11. College Data**

**18. Enrollment (College)**

	REPORT-2		
18a. College Budgeted or Planned number of Students <i>Student counts as defined in the College's Self-Study; headcount, full-time, full-time equivalent, etc.</i>	759	690	571
18b. College Actual number of Students <i>Student counts as defined in the College's Self-Study; headcount, full-time, full-time equivalent, etc.</i>	681	715	574

**19. College Budget and Expenditures (College)**

	REPORT-2	REPORT-1	REPORT
19a. Unrestricted budget or operating resources allocated to the College by the System Organization	832,245	404,552	238,088
19b. College end of fiscal year Unrestricted Cash Balance (unencumbered cash) <i>For a college within a multi-college District, include District allocated costs.</i>	3,539,116	5,287,301	7,750,863

**20. At the end of the fiscal year what was the amount, if any, of general fund or operating budget allocation that was unspent by the College?**

	1	1	0

**21. What percentage of any ending fund balance or allocation does the System Organization allow the College to carry-over into the following fiscal year?**

100%

**22. USDE official cohort Student Loan Default Rate (FSLD). (If not applicable, enter 0)**

	14.5%	9.8%	7.2%

**23a. For report year, how many executive or senior administrative leadership positions have a new permanent administrator in that position as of the end of the report year?**

0

**23b. How many executive or senior administrative leadership positions have been replaced with an interim, or remain vacant as of the end of the Report Year?**

1

**23c. Please describe the leadership change(s) (Please enter 'n/a' if there were no leadership changes)**

Vice Chancellor for Administrative Services remained interim in this position throughout FY22.

**24. Please use this text box to provide any comments regarding the data submitted in this report (optional, no limit).**

**12. Section 9 - Final Step**

**Name of person submitting this report:**

Margaret Sanchez

**Title of person submitting this report:**

Interim Chancellor

**Email of person submitting this report:**

masanche@hawaii.edu

**Email Confirmation:**

masanche@hawaii.edu

**By submitting this report on behalf of my institution, I confirm that the data and information contained herein is accurate and correct to the best of my knowledge. The institution acknowledges that knowingly submitting false or inaccurate data may result in notification to the U.S. Department of Education and/or accreditation action.**

Check to confirm and acknowledge