



ACCREDITING COMMISSION FOR
COMMUNITY AND JUNIOR COLLEGES
WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES

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Annual Fiscal Report
Pacific Islands, Public Institutions
Reporting Year: 2017-2018
REVIEW

Kauai Community College
3-1901 Kaunualii Highway
Lihue, HI 96766-9500

General Information

| | | |
|----|---|---|
| 2. | Parent Organization name | University of Hawai'i Community College |
| 3. | Contact information for Chief Business Officers | |
| | a. Name of College Chief Business Officer (CBO) | Calvin Shirai |
| | b. Title of College CBO | Interim Vice-Chancellor of Administrative Services |
| | c. Phone number of College CBO | 808.245.8230 |
| | d. E-mail of College CBO | shiraic@hawaii.edu |
| | e. Name of Parent Organization CBO if different than the College CBO | Michael Unebasami |
| | f. Title of Parent Organization CBO if different than the College CBO | Associate Vice President of Administrative Affairs |
| | g. Phone number of Parent Organization CBO | 808.956.6280 |
| | h. E-mail of Parent Organization CBO | mune@hawaii.edu |

Parent Organization Data

| | | | | |
|----|--|--|-----------------------------------|-----------------------------------|
| 4. | Parent Organization fiscal year : | from first day of July to last day of June | | |
| 5. | a. Annual General Fund and Tuition & Fee Revenue | REPORT \$ 202,940,929 | REPORT-1 \$ 200,595,027 | REPORT-2 \$ 193,464,500 |
| | b. Revenue from other unrestricted sources (non-General Fund) | \$ 24,629,956 | \$ 25,543,856 | \$ 25,900,342 |
| 6. | a. Net Beginning Balance available to fund operations | REPORT \$ 53,649,425 | REPORT-1 \$ 48,136,826 | REPORT-2 \$ 34,507,853 |
| | b. Net end of the year Operational Balance (unspent and uncommitted funds) | \$ 56,100,003 | \$ 53,649,425 | \$ 48,136,826 |

Annual Operating Revenue

| | | | | |
|----|--|---------------------------------|-----------------------------------|-----------------------------------|
| 7. | a. Total Operating Expenditures | REPORT \$ 227,387,297 | REPORT-1 \$ 215,775,893 | REPORT-2 \$ 208,285,440 |
| | b. Total annual Operating Personnel Costs | \$ 168,814,166 | \$ 163,569,224 | \$ 157,280,384 |
| | c. Other Operating Current Expenditures [Expenditures - Outgo (a - b)] | \$ 58,573,131 | \$ 52,206,669 | \$ 51,005,056 |

Liabilities

| | | | | |
|----|--|---------------------|-----------------------|-----------------------|
| 8. | Did the Parent Organization borrow funds for cash flow purposes? | REPORT No | REPORT-1 No | REPORT-2 No |
|----|--|---------------------|-----------------------|-----------------------|

| | | | | |
|-----|---|---------------|---------------|---------------|
| 9. | Total Parent Organization Borrowing | REPORT | REPORT-1 | REPORT-2 |
| | a. Short-Term Borrowing (less than one year) | \$ 0 | \$ 0 | \$ 0 |
| | b. Long Term Borrowing | \$ 71,149,000 | \$ 44,473,000 | \$ 45,752,000 |
| 10. | a. Did the Parent Organization issue long-term debt instruments during the fiscal year noted? | Yes | No | No |
| | b. What type(s) | TELP | N/A | N/A |
| | c. Total amount | \$ 28,399,000 | \$ 0 | \$ 0 |
| 11. | Debt Service Payments (General Operating Fund) | REPORT | REPORT-1 | REPORT-2 |
| | | \$ 2,945,828 | \$ 3,055,080 | \$ 3,056,035 |

Cash Position

| | | | | |
|-----|--|---------------|---------------|---------------|
| 12. | Parent Organization end of fiscal year Cash Balance (unencumbered cash): | REPORT | REPORT-1 | REPORT-2 |
| | | \$ 56,100,003 | \$ 53,649,425 | \$ 48,136,826 |
| 13. | Does the parent organization prepare multi-year cash flow projections during the year? | Yes | | |

Annual Audit Information

| | | |
|-----|---|----------|
| 14. | Date annual audit report for the REPORT fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions | 4/3/2019 |
| | NOTE: Audited financial statements are due to the ACCJC no later than the 15th day of the 7th month following the close of the fiscal year. A multi-college organization may submit a single district audit report on behalf of all colleges in the organization that are accredited by the ACCJC. | |
| 15. | Summarize Material Weaknesses and Significant Deficiencies from annual audit report (enter n/a if not applicable): | |
| | REPORT | N/A |
| | REPORT-1 | N/A |
| | REPORT-2 | N/A |

Other Parent Organization Information

| | | | | |
|-----|---|---|----------|----------|
| 16. | a. Budgeted or Planned Students | REPORT | REPORT-1 | REPORT-2 |
| | | 15,838 | 17,100 | 17,467 |
| | b. Actual Students | REPORT | REPORT-1 | REPORT-2 |
| | | 15,525 | 16,265 | 17,344 |
| 17. | a. During the reporting period, did the College or Parent Organization settle any contracts with employee bargaining units? | Yes | | |
| | b. Did any negotiations remain open? | No | | |
| | c. Describe significant fiscal impacts: | Most collective bargaining requirements are covered by general funds appropriations from the State. | | |

College Data

| | | | | |
|-----|--|--------|----------|----------|
| 18. | COLLEGE DATA (for a single college the same answers as in the above Parent Organization sections) | REPORT | REPORT-1 | REPORT-2 |
| | a. Budgeted or Planned number of Students | 744 | 801 | 826 |

| | | | | |
|-----|--|---|---|---|
| | b. Actual number of Students | <input type="text" value="705"/> | <input type="text" value="749"/> | <input type="text" value="780"/> |
| 19. | Unrestricted budget or operating resources allocated to the College by the Parent Organization | REPORT <input type="text" value="\$ 677,786"/> | REPORT-1 <input type="text" value="\$ 612,287"/> | REPORT-2 <input type="text" value="\$ 559,902"/> |
| 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? | REPORT <input type="text" value="\$ 1"/> | REPORT-1 <input type="text" value="\$ 1"/> | REPORT-2 <input type="text" value="\$ 1"/> |
| 21. | What percentage of any ending fund balance or allocation does the Parent Organization allow the College to carry-over into the following fiscal year? | <input type="text" value="0 %"/> | | |
| 22. | College Data: USDE official cohort Student Loan Default Rate (FSLD) (3 year rate) | Most Recent Year <input type="text" value="21 %"/> | Most Recent Year-1 <input type="text" value="17 %"/> | Most Recent Year-2 <input type="text" value="27 %"/> |
| 23. | College Data: Were there any executive or senior administration leadership changes at the institution during the fiscal year? Please describe the leadership change(s) | <input type="text" value="Yes"/> | | |
| | <div style="border: 1px solid black; padding: 5px;"> <p>Vice Chancellor for Student Affairs Outgoing - Isaiah Kaaui (Interim) Incoming - Margaret Sanchez (August 2017)</p> <p>Director of University Center and Institutional Effectiveness Outgoing - Colleen Kaiminauao Incoming - Valerie Barko (August 2017)</p> </div> | | | |

Go To Question #: [REVIEW/EDIT](#)

The Annual Fiscal Report must be certified as complete and accurate by the CEO (Dr. Helen Cox). Once you have answered all the questions, you may send an e-mail notification to the CEO that the report is ready for certification.

Only the CEO may submit the final Annual Fiscal Report.

[Send e-mail Notification to CEO to certify report](#)

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