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**2022 Annual Fiscal Report  
Pacific Islands, Public Institutions**

Reporting Year: FY 2020-2021

**Final Submission**

03/31/2022

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

**General Information**

#	Question	Answer
1.	Confirm College Information	<b>Confirmed</b>
2.	System Organization name	<b>University of Hawai`i Community College</b>

**2. Additional Information:**

"System Organization" refers to the entity that files financial statements, state and federal reports; allocates funds to the accredited college; is audited by outside auditors; and is ultimately responsible for the fiscal viability of the accredited college. In the case of the PIPI colleges, the System Organization is either a university or a government entity.

3.	Contact information for Chief Business Officers	
	a. Name of College Chief Business Officer (CBO)	<b>Calvin Shirai</b>
	b. Title of College CBO	<b>Interim Vice Chancellor of Administrative Services</b>
	c. Phone number of College CBO	<b>(808) 635-0154</b>
	d. E-mail of College CBO	<b>shiraic@hawaii.edu</b>
	e. Name of System Organization CBO, if different than the College CBO	<b>Michael Unebasami</b>
	f. Title of System Organization CBO, if different than the College CBO	<b>Associate Vice President of Administrative Affairs</b>
	g. Phone number of System Organization CBO	<b>(808) 956-6280</b>
	h. E-mail of System Organization CBO	<b>mune@hawaii.edu</b>

**3. Additional Information:**

h. This email will be copied on the final report once it has been approved by the CEO.

**System Organization Data - Revenue**

4.	System Organization fiscal year:	from first day of <b>July</b> to last day of <b>June</b>		
5.	a. Annual General Fund and Tuition & Fee Revenue	REPORT-2 <b>\$ 207,227,278</b>	REPORT-1 <b>\$ 208,128,415</b>	REPORT <b>\$ 210,816,445</b>
	b. Revenue from other unrestricted sources (non-General Fund)	<b>\$ 23,624,951</b>	<b>\$ 22,975,378</b>	<b>\$ 34,888,685</b>
	i. Describe primary source of Revenue listed in 5.b. (foundation, rents, transfers in from other funds, etc.)			
	Year	Description	Amount	Sustainable/One-time
	REPORT-2	<b>Other Appropriated Non-General Funds</b>	<b>\$ 23,624,951</b>	<b>Sustainable</b>
	REPORT-2			

<b>REPORT-1</b>	<b>Other Appropriated Non-General Funds</b>	<b>\$ 22,975,378</b>	<b>Sustainable</b>
<b>REPORT-1</b>			
<b>REPORT</b>	<b>Other Appropriated Non-General Funds</b>	<b>\$ 20,696,933</b>	<b>Sustainable</b>
<b>REPORT</b>	<b>HEERF</b>	<b>\$ 14,191,752</b>	<b>HEERF</b>

**5. Additional Information:**

(headings) In this report, the terms "REPORT", "REPORT-1" and "REPORT-2" refer to the most recently completed fiscal year prior to 12/31/2021 and the two previous years.

a. 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

b. These revenues could include donations, facilities rental, concert receipts and other college-generated revenue that is available to fund operations.

		REPORT-2	REPORT-1	REPORT
6.	a. Net Beginning Balance available to fund operations	<b>\$ 56,100,003</b>	<b>\$ 59,822,841</b>	<b>\$ 69,747,218</b>
	b. Net end of the year Operational Balance (unspent and uncommitted funds)	<b>\$ 59,822,842</b>	<b>\$ 69,747,218</b>	<b>\$ 102,455,767</b>

**6. Additional Information:**

(headings) In this report, the terms "REPORT", "REPORT-1" and "REPORT-2" refer to the most recently completed fiscal year prior to 12/31/2021 and the two previous years.

**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.

**Annual Operating Expenditures**

		REPORT-2	REPORT-1	REPORT
7.	a. Total Operating Expenditures	<b>\$ 227,869,040</b>	<b>\$ 223,025,401</b>	<b>\$ 208,272,313</b>
	b. Total annual Operating Personnel Costs	<b>\$ 171,732,910</b>	<b>\$ 164,705,376</b>	<b>\$ 154,897,859</b>
	c. Other Operating Current Expenditures [Total Expenditures - Personnel Costs (a - b)]	<b>\$ 56,136,130</b>	<b>\$ 58,320,025</b>	<b>\$ 53,374,454</b>

**7. Additional Information:**

(headings) In this report, the terms "REPORT", "REPORT-1" and "REPORT-2" refer to the most recently completed fiscal year prior to 12/31/2021 and the two previous years.

**Borrowing**

		REPORT-2	REPORT-1	REPORT
8.	Did the System Organization borrow funds for cash flow purposes?	<b>No</b>	<b>No</b>	<b>No</b>
9.	Total System Organization Borrowing\Debt			
	a. Short-Term Borrowing (less than one year)	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
	b. Long Term Borrowing	<b>\$ 68,417,000</b>	<b>\$ 65,507,000</b>	<b>\$ 59,024,000</b>
10.	a. Did the System Organization issue long-term debt instruments during the fiscal year noted?	<b>No</b>	<b>No</b>	<b>No</b>
	b. What type(s)	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
	c. Total amount	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
11.	Debt Service Payments (General Operating Fund)	<b>\$ 2,991,111</b>	<b>\$ 7,807,793</b>	<b>\$ 4,672,040</b>

**8. to 11. Additional Information:**

(headings) In this report, the terms "REPORT", "REPORT-1" and "REPORT-2" refer to the most recently completed fiscal year prior to 12/31/2021 and the two previous years.

### Cash Position

		REPORT-2	REPORT-1	REPORT
12.	System Organization end of fiscal year Cash Balance (unencumbered cash):	\$ 59,822,842	\$ 69,747,218	\$ 102,455,767
<b>12. Additional Information:</b> (headings) In this report, the terms "REPORT", "REPORT-1" and "REPORT-2" refer to the most recently completed fiscal year prior to 12/31/2021 and the two previous years.				
13.	Does the system 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	03/31/2022		
<b>NOTE:</b> Audited financial statements are due to the ACCJC no later than the end of the 9th 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.				
Summarize Material Weaknesses and Significant Deficiencies from annual audit report (enter n/a if not applicable):				
15.	REPORT-2	N/A		
	REPORT-1	N/A		
	REPORT	N/A		
<b>15. Additional Information:</b> (headings) In this report, the terms "REPORT", "REPORT-1" and "REPORT-2" refer to the most recently completed fiscal year prior to 12/31/2021 and the two previous years.				

### Other Information

		REPORT-2	REPORT-1	REPORT
16.	a. College Budgeted or Planned number of Students	16,879	16,772	14,375
	b. College Actual number of Students	14,784	14,239	13,408
<b>16. Additional Information:</b> Student count at System Organization level as defined in the Self-Study; headcount, full-time, full-time equivalent, etc.				
17.	a. During the reporting period, did the College or System Organization settle any contracts with employee bargaining units?	No		
	b. Did any negotiations remain open?	No		
	c. Describe significant fiscal impacts:	Most collective bargaining requirements are covered by general fund appropriations from the State		

### College Data

		REPORT-2	REPORT-1	REPORT
<b>COLLEGE DATA</b> (for a single college, use the same answers as in the above System Organization sections )				
18.	a. College Budgeted or Planned number of Students	772	759	690
	b. College Actual number of Students	724	681	715

**18. Additional Information:**

Student counts as defined in the College's Self-Study; headcount, full-time, full-time equivalent, etc.

		REPORT-2	REPORT-1	REPORT
19.	a. Unrestricted budget or operating resources allocated to the College by the System Organization	\$ 624,076	\$ 832,245	\$ 404,552
	b. College end of fiscal year Unrestricted Cash Balance (unencumbered cash)	\$ 3,025,956	\$ 3,539,116	\$ 5,287,301
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	\$ 1

**18. to 20. Additional Information:**

(headings) In this report, the terms "REPORT", "REPORT-1" and "REPORT-2" refer to the most recently completed fiscal year prior to 12/31/2021 and the two previous years.

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) (Cohort 3-year rate) [if not applicable, put n/a]	Cohort Year 2016 (Published fall 2019)	Cohort Year 2017 (Published fall 2020)	Cohort Year 2018 (Published fall 2021)
		18.1 %	14.5 %	9.8 %
23.	Were there any executive or senior administration leadership changes at the college during the report year?  Please describe the leadership change(s)	No		
	<input type="text"/>			

**23. Additional Information:**

Senior administrative leadership generally includes the Chief Executive Officer (CEO) of the college and any administrators who report to that position and/or sit on the CEO's cabinet or executive committee. 'Senior executive leadership' always includes the chief business official, chief financial officer of the college.

**The data included in this report are certified as a complete and accurate representation of the reporting institution.**[Click to Print This Page](#)