



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

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2021 Annual Fiscal Report
Pacific Islands, Public Institutions
Reporting Year: Most recent fiscal year ending 12/31/2020 or prior
Final Submission
04/10/2021

Hawaii Community College
1175 Manono Street
Hilo, HI 96720-4091

General Information

#	Question	Answer
1.	Confirm College Information	Confirmed
2.	System Organization name	University of Hawai'i Community Colleges
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)	Kenneth J.A. Kaleiwahea
	b. Title of College CBO	Vice Chancellor for Administrative Services
	c. Phone number of College CBO	808-934-2508
	d. E-mail of College CBO	kjakalei@hawaii.edu
	e. Name of System Organization CBO if different than the College CBO	Michael Unebasami
	f. Title of System Organization CBO if different than the College CBO	Associate Vice President for Administrative Affairs
	g. Phone number of System Organization CBO	(808) 956-6280
h. E-mail of System Organization CBO	mune@hawaii.edu	
3. Additional Information: h. This email will be used copied on the final report once it has been approved by the CEO.]		

System Organization Data

4.	System Organization fiscal year:	from first day of July to last day of June			
5.		REPORT-2	REPORT-1	REPORT	
	a. Annual General Fund and Tuition & Fee Revenue	\$ 202,940,929	\$ 207,227,278	\$ 208,128,415	
	b. Revenue from other unrestricted sources (non-General Fund)	\$ 24,629,956	\$ 23,624,951	\$ 22,975,378	
	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	Other Appropriated Non-General Funds	\$ 24,629,956	Sustainable	
	REPORT-2				
	REPORT-1	Other Appropriated Non-General Funds	\$ 23,624,951	Sustainable	
	REPORT-1				

REPORT	Other Appropriated Non-General Funds	\$ 22,975,378	Sustainable
REPORT			

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 12/31/2020 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/CFD/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	\$ 53,649,425	\$ 56,100,003	\$ 59,822,841
b. Net end of the year Operational Balance (unspent and uncommitted funds)	\$ 56,100,003	\$ 59,822,842	\$ 69,747,218

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 12/31/2020 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	\$ 227,387,297	\$ 227,869,040	\$ 223,025,401
b. Total annual Operating Personnel Costs	\$ 168,814,166	\$ 171,732,910	\$ 164,705,376
c. Other Operating Current Expenditures [Expenditures - Outgo (a - b)]	\$ 58,573,131	\$ 56,136,130	\$ 58,320,025

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 12/31/2020 and the two previous years.

Liabilities

8.	Did the System Organization borrow funds for cash flow purposes?	No	No	No
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	\$ 71,149,000	\$ 68,417,000	\$ 65,507,000
10.	a. Did the System 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)	\$ 2,945,828	\$ 2,991,111	\$ 7,807,793

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 12/31/2020 and the two previous years.

Cash Position

12.	REPORT-2	REPORT-1	REPORT
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System Organization end of fiscal year Cash Balance (unencumbered cash):	\$ 56,100,003	\$ 59,822,842	\$ 69,747,218
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12. Additional Information:

(headings) In this report, the terms "REPORT", "REPORT-1" and "REPORT-2" refer to the most recently completed fiscal year prior to 12/31/2020 and the two previous years.

13.	Does the system organization prepare multi-year cash flow projections during the year?	Yes
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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	3/9/2021
	NOTE: 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.	

15.	Summarize Material Weaknesses and Significant Deficiencies from annual audit report (enter n/a if not applicable):		
	REPORT-2	N/A	
	REPORT-1	N/A	
	REPORT	N/A	

15. Additional Information:

(headings) In this report, the terms "REPORT", "REPORT-1" and "REPORT-2" refer to the most recently completed fiscal year prior to 12/31/2020 and the two previous years.

Other Information

		REPORT-2	REPORT-1	REPORT
16.	a. Budgeted or Planned Students	15,838	16,879	16,772
	b. Actual Students	15,525	14,784	14,239

16. Additional Information:

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

COLLEGE DATA (for a single college the same answers as in the above System Organization sections)				
		REPORT-2	REPORT-1	REPORT
18.	a. College Budgeted or Planned number of Students	1,648	1,670	1,647
	b. College Actual number of Students	1,658	1,513	1,522

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	\$ 863,185	\$ 815,416	\$ 631,567
	b. College end of fiscal year Unrestricted Cash Balance (unencumbered cash)	\$ 3,313,203	\$ 2,701,891	\$ 4,233,429

		REPORT-2	REPORT-1	REPORT
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?	\$ 0	\$ 0	\$ 0
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 12/31/2020 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 %		
		Most Recent Year-2	Most Recent Year-1	Most Recent Year
22.	USDE official cohort Student Loan Default Rate (FSLD) (Cohort 3-year rate) [if not applicable, put n/a]	20.3 %	20.9 %	19 %
	College Data: Were there any executive or senior administration leadership changes at the institution during the fiscal year?	Yes		
	Please describe the leadership change(s)	<p>Interim Dean of Career and Technical Education, Jessica Yamamoto appointed as of July 19, 2019 (Director of OCET)</p> <p>Vice Chancellor of Administrative Services, Ken Kaleiwahea appointed as of November 22, 2019 (Interim as of April 24, 2017)</p>		
23.	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.

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