

2025 Annual Fiscal Report Questions - Pacific Islands, Public Institutions: [contact("organization")]

Due: Nine months after the close of the fiscal year ending on or before 12/31/2024

Support Contacts

For technical support:

Tom Lane (tlane@accjc.org)

For all other questions:

Melynne Schiel (mschiel@accjc.org)

Background: About the ACCJC Annual Fiscal Report (AFR)

In accordance with federal regulations and the Commission [Policy on Monitoring Institutional Performance](#), ACCJC applies a set of annual monitoring and evaluation approaches to assess member institutions' strengths, stability, and ongoing alignment with the Standards during the course of the accreditation review cycle. The Annual Fiscal Report (AFR) is one of the tools used for this process.

To assist you as your institution prepares its responses, you can find additional information, data definitions, and a printable version of the 2025 survey questions for Pacific Island Public Institutions at <https://accjc.org/wp-content/uploads/AFR-Instructions-and-Questions-Pacific-1.pdf>.

Technical Notes for the 2025 AFR Survey

The 2025 AFR collects data for your college's most recently completed fiscal year ending on or before 12/31/2024 (designated as "REPORT") and the two previous fiscal years (designated as "REPORT-1" and "REPORT-2").

Additional information and data definitions are provided in the instruction text where relevant.

All questions with an * are required.

If a question is not applicable, please enter n/a.

If you are copying and pasting figures from a Word or PDF document, please ensure your numbers don't have extra (trailing) spaces in the end.

Answers are saved automatically, and can be accessed and revised as many times as needed prior to submission.

Use the "Section Navigator" buttons on the next page to jump between sections.

Submitting the 2025 AFR Survey

To submit a final copy, follow the instructions in the Final Step page of the online survey. When the survey has been submitted, ACCJC will forward a final PDF copy of the answers to the ALO and CEO for final review (and adjustment, if needed). If no corrections are needed, the PDF copy will stand as the final, certified copy of the 2025 AFR.

This is the Section Navigator which will allow you to jump to any sections of the survey. You can complete the sections in any order and if you need to return to the main page, please use the back button.

To begin or return to a section, please click the **Answer** button.

The **Next** button at the bottom of this page will bring you to the final page of the survey. You will not be able to proceed until all sections of the survey have been completed.

If you can't complete a section in one sitting, click **Back** to navigate back to the section navigator to complete a different section.

Questions marked with an * are required.

1. College name:

Hawaii 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)

Jodi A. K. Mine

Title of College CBO

Vice Chancellor for Administrative Services

Phone number of College CBO

808-934-2508

E-mail of College CBO

mine@hawaii.edu

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

Denise Yoshimori-Yamamoto

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

Associate Vice President for Administrative Affairs

Phone number of System Organization CBO

808-956-8373

E-mail of System Organization CBO

dfyoshim@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						

For numerical fields, commas can be used to delineate 1000s (e.g. 1,000,000).

In this report the terms “REPORT”, “REPORT-1” and “REPORT-2” refer to the most recently completed fiscal year prior to 12/31/2024 and the two previous years.

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>	195,673,895	214,830,400	218,443,173
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. (note: HEERF is no longer considered ongoing; list as one-time beginning with FY 22-23)</i>	70,527,632	58,314,670	30,156,469

Please use the 'Next' button for page 2 of Revenues.

5b. Summary: Revenue from other unrestricted sources (non-General Fund)

REPORT-2	REPORT-1	REPORT
\$ 70,527,632	\$ 58,314,670	\$ 30,156,469

5b. Describe primary sources of Revenue listed in 5b. (foundation, rents, transfers in from other funds, etc.)

5bi. On the previous page, you listed \$70,527,632 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	20,751,964	Sustainable
Report-2 (2)	HEERF	49,775,668	HEERF

5bi. On the previous page, you listed \$58,314,670 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	23,437,979	Sustainable
Report-1 (2)	HEERF	34,876,691	One-time

5bi. On the previous page, you listed \$30,156,469 in revenue from non-General Fund resources in Report. Please describe the two primary sources for this revenue. (List no more than 2). Please list HEERF as one-time for 2023-2024.

	Description	Amount (\$)	Sustainable/One-time
Report (1)	Other Appropriated Non-General Funds	29,142,263	Sustainable
Report (2)	HEERF	1,014,206	One-time

Please use the 'Next' button for page 3 of Revenues.

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>	102,455,767	150,150,926	182,206,274
6b. Net end of the year Operational Balance (unspent and uncommitted funds)	150,150,926	182,206,274	210,903,706

7. Expenditures

	REPORT-2 (\$)	REPORT-1 (\$)	REPORT (\$)
7a. Total Operating Expenditures	220,658,402	238,784,464	217,611,600
7b. Total annual Operating Personnel Costs	148,930,011	150,766,226	159,537,221
7c. Other Operating Current Expenditures (Total Expenditures minus Personnel Costs, i.e., 7a – 7b)	71,728,391	88,018,238	58,074,379

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 (Exclude GASB 87 capitalized leases)

	REPORT-2 (\$)	REPORT-1 (\$)	REPORT (\$)
a. Short-Term Borrowing (less than one year)	0	0	0
b. Long-Term Borrowing/Debt (Total Debt)	59,023,923	33,903,014	32,607,704

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
<u>Type</u> 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 (\$)
<u>Amount</u> of borrowing	n/a	n/a	n/a

11. Debt Service Payments (General Fund)

	REPORT-2 (\$)	REPORT-1 (\$)	REPORT (\$)
Debt Service Payments	4,886,172	27,621,403	2,671,524

12. System Organization Ending Cash Balance

	REPORT-2 (\$)	REPORT-1 (\$)	REPORT (\$)
End of Fiscal Year Cash Balance (i.e., unencumbered cash)	150,150,926	182,206,274	210,903,706

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

Yes

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.

14. Date annual audit report for fiscal year was electronically submitted to ACCJC, along with the institution's response to any audit exceptions

02/28/2025

**15. List the number of audit findings (financial statement and federal compliance, if applicable)
15a and 15b are both found in the audit section titled "Summary of Findings and Questioned Costs"**

	REPORT-2	REPORT-1	REPORT
15a. Number of findings (enter 0 if none or 'n/a' if not applicable)	7	5	5

15b. From Summary of Auditors Results (Annual Audit) for report year:

0

16. Enrollment (System Organization and Single College Organizations)

	REPORT-2	REPORT-1	REPORT
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>	12,003	10,710	10,598
16b. Actual Number of Students <i>Student count at System Organization level as defined in the Self-Study; headcount, full-time equivalent, etc.</i>	11,467	11,603	11,887

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.

For a single college, use the same answers as in the above System Organization sections.

18. Enrollment (College)

	REPORT-2	REPORT-1	REPORT
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>	1,194	4,014	998
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>	1,117	1,153	1,210

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

	Cohort Year 2019 (Published fall 2022)	Cohort Year 2020 (Published fall 2023)	Cohort Year 2021 (Published fall 2024)
Cohort 3-year rate	5.6%	0%	0%

20a. How many executive or senior administrative leadership positions have a new permanent administrator hired into the position, or remain vacant, as of the end of the report year?

Senior administrative leadership generally includes the Chief Executive Officer (CEO) of the college/district 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/district. For Univ of Hawaii CC's, also include changes at the associate vice president/admin affairs level.

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20b. How many executive or senior administrative leadership positions have been replaced with an interim as of the end of the Report Year?

0

20c. Please describe the leadership change(s) (Please enter 'n/a' if there were no leadership changes)

Interim Chancellor Susan Kazama appointed to Permanent Chancellor effective July 19, 2024.

Dean of Career Technical Education Kimberly Griffis appointed effective August 1, 2024.

Kō Education Center Director position vacant effective January 6, 2024, following resignation of Director Kei-Lin Cerf.

Director of Continuing Education and Training position remained vacant in 2024.

Final Step

Thank you for completing the survey. As a final step, please enter your contact information. If you need to make any changes, you can click the back button or the navigation buttons below. When you are ready, please click the submit button at the very bottom on the survey.

Name of person submitting this report:

Jodi A.K. Mine

Title of person submitting this report:

Vice Chancellor for Administrative Services

Email of person submitting this report:

mine@hawaii.edu

Email Confirmation:

mine@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

Thank you for your submission!

ACCJC emails copies of the final submission to the ALO and CEO of each institution. Please contact support@accjc.org if your institution does not receive a final copy.