

2023 Annual Fiscal Report Questions California Community College (Fiscal Year 2021-2022) - Multi-College District: [contact("organization")]

2. Section 1 - General Information:

College name:

Contra Costa College

2. District name:

Contra Costa Community College District

3. Contact information for Chief Business Officers:

Name of College Chief Business Officer (CBO)

Arzu Smith

Title of College CBO

Acting VP of Business & Administrative Services

Phone number of College CBO

925-229-6946

E-mail of College CBO

asmith@4cd.edu

Name of District CBO, if different than the College CBO

Phyllis Carter

Title of District CBO, if different than the College CBO

Associate Vice Chancellor/Chief Financial Officer (CFO)

Phone number of District CBO

925-229-6944

E-mail of District CBO

pcarter@4cd.edu

3. Section 2 - District Data Revenue (Part 1):

4. Revenue (Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
4a. Total Unrestricted General Fund Revenues (excluding account 8900)	212152647	211020218	225325388
4b. Other Unrestricted Financing Sources (account 8900) (Enter 0 if none)	925010	4076362	1154551

4. Section 2 - District Data Revenue (Part 2):

4bi. On the previous page, you listed \$925010 in revenue from non-General Fund resources in FY 19/20. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
FY 19/20 (1)	Vacation & Load bank payouts	514188	Sustainable
FY 19/20 (2)	Funding for Museum Inventory	200000	One-time

4bi. On the previous page, you listed \$4076362 in revenue from non-General Fund resources in FY 20/21. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
FY 20/21 (1)	HEERF Lost Revenue	3889481	HEERF
FY 20/21 (2)	COPS annual payments and fees	118450	Sustainable

4bi. On the previous page, you listed \$1154551 in revenue from non-General Fund resources in FY 21/22. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
FY 20/21 (1)	HEERF Lost Revenue	1069077	HEERF
FY 20/21 (2)	SEOG/FWS Admin Cost Allow	65213	Sustainable

5. Unrestricted General Fund Beginning/Ending Balance

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
5a. Net (Adjusted) Unrestricted General Fund Beginning Balance <i>Use adjusted unrestricted beginning fund balance from CCFS 311 Annual.</i>	41561805	41936005	52309901
5b. Net Unrestricted General Fund Ending Balance, including transfers in/out <i>This amount is the amount reported on the CCFS 311 report after transfers in/out</i>	41936005	52309901	54217833

5. Section 3 - Expenditures/Transfers (General Fund Expenditures/Operating Expenditures):

6. Expenditures (Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
6a. Total Unrestricted General Fund Expenditures (including account 7000)	212703457	204722684	224572012
6b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	186500311	182722342	193027981
6c. Other Unrestricted General Fund Expenses (6a-6b)	26203146	22000342	31544031
6d. Unrestricted General Fund Ending Balance <i>6.d. same as 5.b., which includes transfers in/out</i>	41936005	52309901	54217833

6. Section 4 - Liabilities - Debt:

7. Did the District borrow funds for cash flow purposes?

	Yes	No
FY 19/20		X
FY 20/21		X
FY 21/22		X

8. Total Borrowing/Total Debt – Unrestricted General Fund

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
8a. Short-Term Borrowing (TRANS, etc.) <i>List total short-term Unrestricted General Fund Borrowing/Debt</i>	0	0	0
8b. Long-Term Debt (COPs, Capital Leases, other long-term borrowing) <i>In 8.b. list <u>total</u> long-term Unrestricted General Fund Borrowing/Debt (not G.O. Bonds)</i>	0	0	0

9. Did the District issue unrestricted long-term debt instruments or other new borrowing (not G.O. Bonds) during the fiscal year?

	Yes	No
FY 19/20		X
FY 20/21		X
FY 21/22		X

9a. If you answered YES for any year in question 9, please indicate what type. Enter n/a if not applicable.

	FY 19/20	FY 20/21	FY 21/22
Please indicate what type of long-term debt instruments or new borrowing the college issued.	0	0	0

9b. If you answered YES for any year in question 9, please indicate amounts. Enter n/a if you answered NO.

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
Total amount for debt instruments/borrowing entered for question.	n/a	n/a	n/a

10. Debt Service Payments (Unrestricted General Fund)

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
Debt Service Payment Amounts <i>(include transfers made from the UGF to any other fund for the purposes of debt service payments)</i>	0	0	0

7. Section 5: Other Post-Employment Benefits (OPEBs):

11. Most recent actuarial report:

a. Total OPEB Liability (TOL) for OPEB

249548055

b. Fiduciary Net Position

138936965

c. Net OPEB Liability

110611090

d. Funded Ratio [Fiduciary Net Position (FNP)/TOL]

56%

e. Service Cost (SC)

5657091

12. Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date

06/30/2021

13. Has an irrevocable trust been established for OPEB liabilities?

Yes

14. OPEB Trust or Reserves (enter n/a if not applicable)

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
14a. Amount deposited into OPEB Irrevocable Trust <i>Add amounts deposited during the fiscal year. These amounts are usually included in the District's Annual Audit, and trust is referred to as Fiduciary Trust or Plan Fiduciary.</i>	14607900	n/a	n/a
14b. Amount deposited into non-irrevocable Reserve specifically for OPEB	1223306	4008144	4202723
14c. OPEB Irrevocable Trust Balance as of fiscal year end	137351823	172466819	138936965

15. Has the district utilized OPEB or other special retiree benefit funds to help balance the general fund budget in 21/22?

No

8. Section 6 - Cash Position:

16. Cash Balance at June 30 from Annual CCFS 311 Report

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
Combined General Fund Balance Sheet Total (Unrestricted and Restricted – accounts 9100 through 9115)	45974601	64089587	75744915

17. Does the district prepare cash flow projections during the year?

Yes

9. Section 7 - Annual Audit Information:

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

NOTE: Audited financial statements are due to the ACCJC no later than April 14th, 2023. A multi-college district may submit a single district audit report on behalf of all the colleges in the district. Please email a PDF version of the Audited Financial Statements to support@accjc.org.

03/04/2023

19. List the number of audit findings (financial statement, federal compliance and state compliance) for each year

	FY 19/20	FY 20/21	FY 21/22
Number of findings (enter 0 if none):	0	2	1

20. From Summary of Auditors Results (Annual Audit) for FY 21/22
(this is usually a single page at the beginning of the Findings and Questioned Costs section):

0

10. Section 8 - Other District Information:

21. Budgeted/Actual FTES (District)

	FY 19/20	FY 20/21	FY 21/22
21a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target) <i>Resident FTES only.</i>	28668	28668	28668
21b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320, or from more recent CCFS 320 Recal if applicable <i>Report resident FTES only. Please use actual FTES, not hold harmless FTES</i>	27253	25683	23500

22a. During the report year, did the institution settle any contracts with employee bargaining units?

Yes

22b. Did any negotiations remain open?

No

22c. How many unit contracts remained open (ongoing negotiations) for over two years?

0

22d. Please use the box below to provide additional context related to significant impacts of settlements and any ongoing negotiations.

N/A

11. Section 9 - College Data:

23. Budgeted/Actual FTES (College)

	FY 19/20	FY 20/21	FY 21/22
23a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target - college)	5381	5381	5381
23b. College Actual Full Time Equivalent Students (FTES) from Annual CCFS 320, or from more recent CCFS 320 Recal if applicable	5011	4302	3926

24. College UGF Allocation/Expenditures/Balance Expenditures (College)

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
24a. Final Unrestricted General Fund allocation from the District	30582773	29926995	32218316
24b. Final Unrestricted General Fund Expenditures <i>For a college within a multi-college District, include District allocated costs.</i>	30914360	28612855	31816617
24c. Final Unrestricted General Fund Ending Balance	3931146	6068088	6469790

25. USDE official cohort Student Loan Default Rate (FSLD)

	Cohort Year 2017 (Published fall 2020)	Cohort Year 2018 (Published fall 2021)	Cohort Year 2019 (Published fall 2022)
Cohort 3-year rate	15.3%	11.1%	4.8%

12. Section 10 - District and College Data:

26a. For report year, how many executive or senior administration leadership positions have a new permanent administrator hired into the position as of June 30 2022? List for the District and for the College.

College : 1
District : 2

26b. How many executive or senior administration leadership positions have been replaced with an interim, or remain vacant (no planned hire) as of June 30 2022? List for the District and for the College

College : 3
District : 4

26c. Please describe the leadership change(s) (Please enter 'n/a' if there were no leadership changes)

At CCC:

A permanent president was hired on 7/01/2021 through 6/20/2022.

The VP of Instruction was moved into an acting president role on 6/20/2022.

The VP of Business and Administration was vacant from 9/01/2021 through 8/22/2022.

The VP of Student Services was vacant from 4/05/2022 through 8/01/2022.

At district:

The District hired a permanent Associate Vice Chancellor, Chief Financial Officer in August 2021 and a permanent Executive Vice Chancellor, Administrative Services in June 2022.

The permanent Chancellor position became vacant in February 2022 and the then Executive Vice Chancellor, Education and Technology was appointed as Interim Chancellor the same month. The Associate Vice Chancellor, Educational Services was appointed as Interim Vice Chancellor, Education and Technology in March 2022, thereby leaving her previous role vacant. The Interim Vice Chancellor, Chief Human Resources Officer served in this capacity for the 2021-2022 year.

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

N/A

13.

Name of person submitting this report:

Mayra Padilla

Title of person submitting this report:

Acting Senior Dean of Planning & Special Programs

Email of person submitting this report:

mpadilla@contracosta.edu

Email Confirmation:

mpadilla@contracosta.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