

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

2. Section 1 - General Information:

College name:

Laney College

2. District name:

Peralta Community College District

3. Contact information for Chief Business Officers:

Name of College Chief Business Officer (CBO)

Dettie Del Rosario

Title of College CBO

Acting Vice President of Administrative Services

Phone number of College CBO

510-464-3232

E-mail of College CBO

ddelrosario@peralta.edu

Name of District CBO, if different than the College CBO

Nathaniel Jones

Title of District CBO, if different than the College CBO

Vice Chancellor of Finance

Phone number of District CBO

510-748-2200

E-mail of District CBO

nathanieljones@peralta.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)	147,153,473	144,605,192	149,700,983
4b. Other Unrestricted Financing Sources (account 8900) (Enter 0 if none)	4,103,141	6,515,725	13,021,775

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

4bi. On the previous page, you listed \$4,103,141 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)	One-Time transfer to Fund 10	4,103,141	One-time
FY 19/20 (2)			

4bi. On the previous page, you listed \$6,515,725 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)	One-Time transfer to Fund 10	6,515,725	One-time
FY 20/21 (2)			

4bi. On the previous page, you listed \$13,021,775 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)	One-Time transfer to Fund 10	13,021,775	One-time
FY 20/21 (2)			

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>	22,219,749	24,089,875	25,939,016
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>	24,908,962	25,947,285	30,754,334

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)	148,567,401	149,263,507	157,907,440
6b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	120,914,326	113,772,453	121,593,582
6c. Other Unrestricted General Fund Expenses (6a-6b)	27,653,075	35,491,054	36,313,858
6d. Unrestricted General Fund Ending Balance <i>6.d. same as 5.b., which includes transfers in/out</i>	24,908,962	25,947,285	30,754,334

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.	n/a	n/a	n/a

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	1,401,001	125,801

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

11. Most recent actuarial report:

a. Total OPEB Liability (TOL) for OPEB

202,594,883

b. Fiduciary Net Position

1,146,202

c. Net OPEB Liability

5.10

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

27%

e. Service Cost (SC)

6,085,974

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

06/30/2022

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>	425,856	532,812	661,321
14b. Amount deposited into non-irrevocable Reserve specifically for OPEB	425,856	532,812	661,321
14c. OPEB Irrevocable Trust Balance as of fiscal year end	0	0	0

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)	2,230,141	11,692,238	50,399,486

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.

03/27/2023

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):	10	10	4

**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>	16,861	16,950	15,249
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>	16,118	13,184	11,776

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

No

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)	6,028	4,553	4,061
23b. College Actual Full Time Equivalent Students (FTES) from Annual CCFS 320, or from more recent CCFS 320 Recal if applicable	6,028.17	4,553.39	4,133.44

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	36,307,182	36,418,062	37,426,024
24b. Final Unrestricted General Fund Expenditures <i>For a college within a multi-college District, include District allocated costs.</i>	37,393,455	36,342,249	38,646,378
24c. Final Unrestricted General Fund Ending Balance	9,196,389	9,509,680	11,142,295

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	20.9%	12.5%	7.4%

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 : 0
District : 1

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 : 2
District : 3

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

District hired Director of Public Safety Tim Thomas
District hired interim Vice Chancellor for General Services Atheria Smith
District hired interim Vice Chancellor for Finance Nathaniel Jones
District Vacant position Chief of Staff
College hired interim Vice President of Student Services Marlon Jones
College hired interim Vice President of Business and Administration Dettie Del Rosaio

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

13.

Name of person submitting this report:

Rebecca Opsata

Title of person submitting this report:

ALO - VPI

Email of person submitting this report:

ropsata@peralta.edu

Email Confirmation:

ropsata@peralta.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