

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

2. Section 1 - General Information:

College name:

Fresno City College

2. District name:

State Center Community College District

3. Contact information for Chief Business Officers:

Name of College Chief Business Officer (CBO)

Omar Gutierrez

Title of College CBO

Vice President, Administrative Services

Phone number of College CBO

559-489-2232

E-mail of College CBO

omar.gutierrez@fresnocitycollege.edu

Name of District CBO, if different than the College CBO

Wil Schofield

Title of District CBO, if different than the College CBO

Acting Vice Chancellor, Finance and Administration

Phone number of District CBO

559-243-7122

E-mail of District CBO

wil.schofield@scccd.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)	234455856	250004200	261043634
4b. Other Unrestricted Financing Sources (account 8900) (Enter 0 if none)	5738364	3019846	2349056

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

4bi. On the previous page, you listed \$5738364 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)	Bookstore Closure	5738364	One-Time
FY 19/20 (2)			

4bi. On the previous page, you listed \$3019846 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	3019846	HEERF
FY 20/21 (2)			

4bi. On the previous page, you listed \$2349056 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	2349056	HEERF
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>	46101407	73065354	80483642
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>	73065354	80483642	84606831

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)	213230273	245605758	259269501
6b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	174788691	175316163	194980641
6c. Other Unrestricted General Fund Expenses (6a-6b)	38441582	70289595	64288860
6d. Unrestricted General Fund Ending Balance <i>6.d. same as 5.b., which includes transfers in/out</i>	73065354	80483642	84606831

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

65500415

b. Fiduciary Net Position

33269671

c. Net OPEB Liability

32230744

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

51%

e. Service Cost (SC)

2720965

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>	2730000	1900000	9800000
14b. Amount deposited into non-irrevocable Reserve specifically for OPEB	0	0	0
14c. OPEB Irrevocable Trust Balance as of fiscal year end	22738894	27864258	33269671

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)	144716321	144156146	180867043

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.

01/18/2023

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	0	0

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>	31635	31391	29206
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>	31765	27698	26709

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.

2021-22

Multiple employee contracts were settled with increased health benefits and an on-table 5.07% COLA for the 2021-22 fiscal year. A 4% one-time stipend was also awarded to Classified and Management staff for service rendered during the COVID-19 pandemic. The total cost increase was \$11,659,651 for the 21-22 fiscal year and a prior year cost increase of \$1,378,472. These additional costs were covered under the district's increase in state apportionment funding and unrestricted general funds.

SCFT negotiations are open during the 2022-23 fiscal year.

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)	18089	17584	16023
23b. College Actual Full Time Equivalent Students (FTES) from Annual CCFS 320, or from more recent CCFS 320 Recal if applicable	17866	15177	13836

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	95327830	95129867	103818426
24b. Final Unrestricted General Fund Expenditures <i>For a college within a multi-college District, include District allocated costs.</i>	90457604	87493183	93686572
24c. Final Unrestricted General Fund Ending Balance	6157058	5609820	5495367

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	16.8%	13%	1.9%

12. Section 10 - District and College Data:

26a. For report year, how many executive or senior administration leadership positions have an 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 : 0
District : 0

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

New Chancellor hired January 2022

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:

Omar Gutierrez

Title of person submitting this report:

VP Administrative Services

Email of person submitting this report:

omar.gutierrez@fresnocitycollege.edu

Email Confirmation:

omar.gutierrez@fresnocitycollege.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