

Getting Started – 2022 Annual Fiscal Report

California Community Colleges

This document is provided to assist you in completing the ACCJC 2022 Annual Fiscal Report and submitting it electronically. You will be using data prior to 12/31/2021 and the two previous fiscal years to complete this report except where specified otherwise. Attached are the report questions you may wish to use before completing the report online.

1. The College Chief Executive Officer (CEO), the College Accreditation Liaison Officer (ALO) will each receive e-mail instructions with an individually assigned username and password. The ALO will create a username and password for the current College Chief Business Officer (CBO) using the [“Update Profile”](#) link.
2. After logging in, the [“Update Profile”](#) link is found in the upper right-hand corner of the page to confirm your college information. The update profile link is where the College may add additional accounts for a district/system CBO, if the College is part of a multi-college district.
3. Only the College CEO can submit the final version of the Annual Fiscal Report. The CEO will use the separate username and password sent by e-mail to submit the report.
4. You may download copies of this document from the Annual Fiscal Report login screen by clicking on the [“Getting Started”](#) link near the bottom of the login screen.
5. Some questions have [“\[Additional Information\]”](#) pop-up windows that contain important details to assist in accurately providing the requested information.
6. If you need to skip a question because you do not have all the information or need to validate data, a “skip” button is provided. The report form will retain any information that is entered and mark the question as “skipped” so that you will be able to more easily find it at a later time to complete and submit the answer. If you need to go back to a previous question use “Review Previous Question” at the bottom of the page.
7. All fields must have an entry in order for the form to be submitted. If the question is not applicable to your college enter “n/a” to allow the form to be submitted.
8. You may edit your answers as many times as you wish until the CEO performs the “Final Submission” of the Annual Fiscal Report. When the “Final Submission” is performed, the CEO is affirming and certifying the accuracy of the report. Upon the final submission, e-mail notifications will be sent to the ALO, College CBO, and the institution’s CEO with a copy of the final report. The district/system CBO, if any, will also receive a copy. Be certain to retain a copy of the final report for college files.
9. For California community colleges:
 - a. Except as noted for [College Data section](#), all data should be district data.
 - b. All reported data should match California Community College annual CCFS 311 data, annual CCFS 320 data, and the annual financial audit.
10. Data accuracy is essential. Incorrect data can result in referral to the Fiscal Advisory financial review process. Knowingly submitting false or unsupported data may result in notification to the U.S. Department of Education and accreditation action.

11. If a question is not applicable, please enter **N/A** in that box.
12. The Audited Financial Statements are to be submitted electronically to: support@accjc.org. PDF format is preferred. Colleges are expected to submit the audit by April 8, 2022.
13. The Annual Fiscal Report must be certified and submitted by **April 8, 2022**.
14. If any changes are required after you have submitted the report, please call Catherine Webb, 415-506-0234, at the Commission office.
15. If you have any questions about the form please e-mail Catherine Webb at cwebb@accjc.org.

**2022 Annual Fiscal Report Questions
California Community College
(Fiscal Year 2020-2021; Due 4/8/2022)**

General Information:

1. Confirm College Information

2. District name

Is the college a single college district?

Yes / No

[Additional Information: If the college is a single college district, questions 21a, 21b, 22, 23 and 24 will "auto fill" from 18a, 18b, 4a, 6a, and 6d respectively.]

3. Contact information for college and district Chief Business Officers(s)

a. Name of College Chief Business Officer (CBO)

b. Title of College CBO

c. Phone number of College CBO

d. E-mail of College CBO

e. Name of District CBO

f. Title of District CBO

g. Phone number of District CBO

h. E-mail of District CBO

[Additional Information: The District CBO email address will be copied on the final report once it has been approved by the CEO]

DISTRICT DATA (including single college organizations) Revenue:

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

		FY 18/19	FY 19/20	FY 20/21
4.	a. Total Unrestricted General Fund Revenues (excluding account 8900)	\$	\$	\$
	b. Other Unrestricted Financing Sources (account 8900)	\$	\$	\$

i. Other Unrestricted Financing Sources (account 8900) is primarily comprised of (two largest components, if applicable):

Year	Description	Amount	Sustainable/One-time/HEERF
FY 18/19		\$	
FY 18/19		\$	
FY 19/20		\$	
FY 19/20		\$	
FY 20/21		\$	
FY 20/21		\$	

[Additional Information: ACCJC does not count other unrestricted financing sources as a regular and ongoing source of revenue, unless it is a sustainable annual revenue. ACCJC will count HEERF funds as sustainable for 2020-21. Transfers-in from OPEB trusts are not sustainable; list as one-time]

	FY 18/19	FY 19/20	FY 20/21
5. a. Net (Adjusted) Unrestricted General Fund Beginning Balance	\$	\$	\$

[Additional Information: use adjusted beginning fund balance from CCFS 311 Annual]

b. Net Unrestricted General Fund Ending Balance, including transfers in/out	\$	\$	\$
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[Additional Information: This amount is the amount reported on the CCFS 311 report after transfers in/out]

Expenditures/Transfers (General Fund Expenditures/Operating Expenditures):

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

	FY 18/19	FY 19/20	FY 20/21
6. a. Total Unrestricted General Fund Expenditures (including account 7000)	\$	\$	\$
b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	\$	\$	\$
c. Other Unrestricted General Fund Outgo (6a - 6b)	\$	\$	\$
d. Unrestricted General Fund Ending Balance	\$	\$	\$

[Additional Information: 6.d. same as 5.b., which includes transfers in/out]

e. If the report year closed with an Unrestricted General Fund deficit, does the district anticipate to close 21/22 with a deficit?	Yes / No / NA
i. If yes, what is the estimated unrestricted deficit?	\$

Liabilities - Debt:

	FY 18/19	FY 19/20	FY 20/21
7. Did the District borrow funds for cash flow purposes?	Yes / No	Yes / No	Yes / No

	FY 18/19	FY 19/20	FY 20/21
8. Total Borrowing/Total Debt – Unrestricted General Fund			
a. Short-Term Borrowing (TRANS, etc.)	\$	\$	\$

[Additional Information: list total short-term Unrestricted General Fund Borrowing/Debt]

b. Long-Term Debt (COPs, Capital Leases, other long-term borrowing)	\$	\$	\$
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[Additional Information: in 8.b. list total long-term Unrestricted General Fund Borrowing/Debt (not G.O. Bonds)]

	FY 18/19	FY 19/20	FY 20/21
9. a. Did the District issue unrestricted long-term debt instruments or other new borrowing (not G.O. Bonds) during the fiscal year?	Yes/No	Yes/No	Yes/No
b. What type(s)			
c. Total Amount	\$	\$	\$

	FY 18/19	FY 19/20	FY 20/21
10. Debt Service Payments (Unrestricted General Fund)	\$	\$	\$
[Additional Information: This amount also includes transfers made from the Unrestricted General Fund to any other fund for the purposes of debt service payments]			

Other Post-Employment Benefits (OPEBs):
(Source: Most recent GASB 74/75 OPEB Actuarial Report)

	FY 20/21
11. a. Total OPEB Liability (TOL) for OPEB	\$
b. Net OPEB Liability (NOL) for OPEB	\$
c. Funded Ratio [Fiduciary Net Position (FNP/TOL)]	%
d. NOL as Percentage of OPEB Payroll	%
e. Service Cost (SC)	\$
f. Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability	\$

[Additional Information: Annual contribution to the Service Cost is generally the pay-as-you-go cost paid by the unrestricted general fund. Any contribution to the NOL is generally above that amount, and is paid into an Irrevocable Trust during the fiscal year. Please list both amounts here. Note this does not include any change in value or investment earnings of the trust.]

12. Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date (mm/dd/yyyy)

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

	FY 18/19	FY 19/20	FY 20/21
b. Amount deposited into OPEB Irrevocable Trust	\$	\$	\$

[Additional Information: 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.]

c. Amount deposited into non-irrevocable Reserve specifically for OPEB	\$	\$	\$
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d. OPEB Irrevocable Trust Balance as of fiscal year end	\$	\$	\$
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e. Has the district utilized OPEB or other special retiree benefit funds to help balance the general fund budget in 20/21?

[Additional Information: If "yes", that description and amount should be reported in 4.b.i. for FY 20/21]

Cash Position:

	FY 18/19	FY 19/20	FY 20/21
14. Cash Balance at June 30 from Annual CCFS-311 Report (Combined General Fund Balance Sheet Total – Unrestricted and Restricted- accounts 9100 through 9115)	\$	\$	\$

15. a. Does the district prepare cash flow projections during the year? Yes / No

b. Does the district anticipate significant cash flow issues during 21/22? Yes / No

[Additional Information: Significant cash flow issues are defined as needing additional cash equal to or exceeding 15% of unrestricted general fund revenues]

Annual Audit Information:

16. Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions (mm/dd/yyyy)

NOTE: Audited financial statements are due to the ACCJC no later than 4/8/2022. A multi-college district may submit a single district audit report on behalf of all the colleges in the district.

	FY 18/19	FY 19/20	FY 20/21
17. a. List the number of audit findings (financial statement, federal compliance, and state compliance) for each year (enter 0 if none):			
b. From Summary of Auditors Results (Annual Audit) for 2020-21 (this is usually a single page at the beginning of the Findings and Questioned Costs section):			

Financial Statements

i. Type of auditor's report issued	Modified/Unmodified
ii. Internal Control Material Weaknesses identified	Yes / No
iii. Internal Control Significant Deficiencies identified	Yes / No

Federal Awards

i. Type of auditor's report issued on compliance	Modified/Unmodified
ii. Internal Control Material Weaknesses identified	Yes / No
iii. Internal Control Significant Deficiencies identified	Yes / No
iv. Qualified as low-risk auditee (Note: common answer is "Yes"; please verify)	Yes / No

State Awards

i. Type of auditor's report issued on compliance	Qualified/Modified or Unqualified/Unmodified
If qualified, how many state programs were qualified	
ii. Internal Control Material Weaknesses identified	Yes / No / N/A
iii. Internal Control Significant Deficiencies identified	Yes / No / N/A

Other District Information:

- | | FY 18/19 | FY 19/20 | FY 20/21 |
|--|----------|----------|----------|
| 18. a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target) | | | |
| [Additional Information: Resident FTES only.] | | | |
| b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320 | | | |
| [Additional Information: Report resident FTES only. Please use actual FTES, not hold harmless FTES.] | | | |

- | | FY 18/19 | FY 19/20 | FY 20/21 |
|--|----------|----------|----------|
| 19. Number of FTES shifted into the fiscal year, or out of the fiscal year | | | |
| [Additional Information: If the District shifted both in and out of a fiscal year, report the net (positive or negative). A negative number may be entered. For FTES shifted into a given year, that same amount should be subtracted from the corresponding report year.] | | | |

20. a. During the report year, did the institution settle any contracts with employee bargaining units? Yes / No
- b. Did any negotiations remain open? Yes / No
- c. Describe significant impacts of settlements. If any negotiations remain open over one year, describe length of negotiations, and issues
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College Data:

[Additional Information: For a single college district the information is the same that was entered into the District section of the report.]

- | | FY 18/19 | FY 19/20 | FY 20/21 |
|---|-----------------------|----------|----------|
| 21. a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target - college) | | | |
| b. College Actual Full Time Equivalent Students (FTES) from Annual CCFS 320 | | | |
| c. Is the college experiencing enrollment decline in the current (21/22) year? | Yes / No | | |
| i. If yes, what is the estimated FTES decline? | | | |
| [Additional Information: report resident FTES only; write decline as a negative number] | | | |

	FY 18/19	FY 19/20	FY 20/21
22. Final Unrestricted General Fund allocation from the District (for Single College Districts, use the numbers in 4a.)	\$	\$	\$

	FY 18/19	FY 19/20	FY 20/21
23. Final Unrestricted General Fund Expenditures (for Single College Districts, use the numbers in 6a.)			

[Additional Information: For a college within a multi-college District, include District allocated costs.]

	FY 18/19	FY 19/20	FY 20/21
24. Final Unrestricted General Fund Ending Balance (for Single College Districts, use the numbers in 6d.)	\$	\$	\$

	FY 18/19	FY 19/20	FY 20/21
25. What percentage of the Unrestricted General Fund prior year Ending Balance did the District permit the College to carry forward into the next year's budget?	%	%	%

	Cohort Year 2016 (Published fall 2019)	Cohort Year 2017 (Published fall 2020)	Cohort Year 2018 (Published fall 2021)
26. USDE official cohort Student Loan Default Rate (FSLD) (3-year rate)	%	%	%

District and College Data:

27. a. Were there any executive or senior administration leadership changes at the College or District during the most recent report year, including June 30? List for the District and for the College.	Yes/No
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[Additional Information: 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.]

b. Please describe the leadership change(s)

c. How many executive or senior administration positions have been replaced with an interim, or remain vacant as of 6/30/2021?	
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NOTE: The Annual Fiscal Report must be certified as complete and accurate by the CEO. Once all the questions have been answered by the CBO, there will be an option to send an email notification to the CEO that the report is ready for certification. The CEO will be able to login and certify the answers. Only the CEO may submit the final Annual Fiscal Report.