

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

2. Section 1 - General Information:

College name:

San Jose City College

2. District name:

San Jose Evergreen Community College District

3. Contact information for Chief Business Officers:

Name of College Chief Business Officer (CBO)

Christopher Hawken

Title of College CBO

Vice President Administrative Services

Phone number of College CBO

408-288-3723

E-mail of College CBO

Christopher.Hawken@sjcc.edu

Name of District CBO, if different than the College CBO

Jorge Escobar

Title of District CBO, if different than the College CBO

Vice Chancellor of Administrative Services

Phone number of District CBO

408-270-6452

E-mail of District CBO

jorege.escobar@sjeccd.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)	134,404,659	140,462,087	144,702,200
4b. Other Unrestricted Financing Sources (account 8900) (Enter 0 if none)	851,231	1,010,873	1,057,125

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

4bi. On the previous page, you listed \$851,231 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)	Incoming Transfers	851,231	sustainable
FY 19/20 (2)	N/A	0	N/A

4bi. On the previous page, you listed \$1,010,873 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)	N/A	0	N/A
FY 20/21 (2)	Incoming Transfer	1,010,873	sustainable

4bi. On the previous page, you listed \$1,057,125 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)	N/A	0	N/A
FY 20/21 (2)	Incoming Transfer	\$1,057,125	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>	25,979,329	29,589,887	34,846,474
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>	29,589,887	34,846,474	39,493,552

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)	131,645,332	136,216,373	141,112,247
6b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	114,394,209	118,013,669	121,078,203
6c. Other Unrestricted General Fund Expenses (6a-6b)	17,251,123	18,207,704	20,034,044
6d. Unrestricted General Fund Ending Balance <i>6.d. same as 5.b., which includes transfers in/out</i>	29,589,887	34,846,474	39,493,552

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>	2,455,679	2,459,531	2,462,412

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

11. Most recent actuarial report:

a. Total OPEB Liability (TOL) for OPEB

29,317,197

b. Fiduciary Net Position

49,605,222

c. Net OPEB Liability

(36)

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

169%

e. Service Cost (SC)

249,651

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>	0	0	0
14b. Amount deposited into non-irrevocable Reserve specifically for OPEB	0	0	0
14c. OPEB Irrevocable Trust Balance as of fiscal year end	43,826,176	49,605,222	38,216,649

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)	45,836,626	59,783,338	71,044,474

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.

06/30/2022

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>	12,226	10,221	9,272
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>	12,226	10,221	9,272

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)	6,713	5,537	4,126
23b. College Actual Full Time Equivalent Students (FTES) from Annual CCFS 320, or from more recent CCFS 320 Recal if applicable	6,713	5,537	4,126

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	49,892,708	52,484,598	53,450,998
24b. Final Unrestricted General Fund Expenditures <i>For a college within a multi-college District, include District allocated costs.</i>	47,525,568	49,219,248	51,330,347
24c. Final Unrestricted General Fund Ending Balance	29,589,987	34,846,474	39,493,552

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	17.1%	17.3%	3.7%

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 : 0

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 : 1
District : 1

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

College: Vice President Strategic Partnership and Workforce Development left 3/2022. An interim was in place April 2022 through June 30, 2022
District: The Chancellor left January 2022. An Interim Chancellor was in place 1/2022 through June 30/2022.

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

Vice President Strategic Partnership and Workforce Development left 3/2022. An interim was in place April 2022 through June 30, 2022
The Chancellor left January 2022. An Interim Chancellor was in place 1/2022 through June 30/2022.

13.

Name of person submitting this report:

Elizabeth Pratt

Title of person submitting this report:

Vice President Academic Affairs

Email of person submitting this report:

Elizabeth.Pratt@sjcc.edu

Email Confirmation:

Elizabeth.Pratt@sjcc.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