



ACCREDITING COMMISSION FOR
COMMUNITY AND JUNIOR COLLEGES
WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES

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Annual Fiscal Report
California Community College
Reporting Year: 2018-2019
REVIEW

Berkeley City College
2050 Center Street
Berkeley, CA 94704

General Information

#	Question	Answer
1.	Confirm the correct college's report	Confirmed
2.	District Name:	Peralta Community College District
3.	a. Name of College Chief Business Officer (CBO)	Shirley Slaughter
	b. Title of College CBO	Director of Business & Administrative Services
	c. Phone number of College CBO	510-981-2840
	d. E-mail of College CBO	sslaughter@peralta.edu
	e. Name of District CBO	Adil Ahmed
	f. Title of District CBO	Executive Fiscal Director
	g. Phone number of District CBO	510-466-7220
	h. E-mail of District CBO	aahmed@peralta.edu

District Data (including single college organizations) Revenue

4.	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
		FY 16/17	FY 17/18	FY 18/19
	a. Total Unrestricted General Fund Revenues	\$ 138,145,464	\$ 144,055,493	\$ 141,592,515
	b. Other Unrestricted Financing Sources (Account 8900)	\$ 11,845,534	\$ 11,805,130	\$ 9,989,588
5.	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
		FY 16/17	FY 17/18	FY 18/19
	a. Net (Adjusted) Unrestricted General Fund Beginning Balance	\$ 14,883,521	\$ 16,986,359	\$ 14,058,224
	b. Net Unrestricted General Fund Ending Balance, including transfers in/out	\$ 7,794,604	\$ 14,541,916	\$ 19,898,560

Expenditures/Transfers (General Fund Expenditures/Operating Expenditures)

	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
		FY 16/17	FY 17/18	FY 18/19
	a. Total Unrestricted General Fund Expenditures (including account	\$ 157,079,915	\$ 158,305,066	\$ 145,741,767

6.	7000)			
	b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	\$ 129,703,698	\$ 126,027,723	\$ 82,139,442
	c. Other Unrestricted General Fund Outgo (6a - 6b)	\$ 27,376,217	\$ 32,277,343	\$ 63,602,325
	d. Unrestricted General Fund Ending Balance	\$ 7,794,604	\$ 14,541,916	\$ 19,898,560

Liabilities

7.	Did the District borrow funds for cash flow purposes?	FY 16/17 No	FY 17/18 No	FY 18/19 No
8.	Total Borrowing	FY 16/17	FY 17/18	FY 18/19
	a. Short-Term Borrowing (TRANS, etc)	\$ 0	\$ 0	\$ 0
	b. Long Term Borrowing (COPs, Capital Leases, other long-term borrowing):	\$ 0	\$ 0	\$ 0
9.	a. Did the district issue long-term debt instruments or other new borrowing (not G.O. bonds) during the fiscal year noted?	FY 16/17 No	FY 17/18 No	FY 18/19 No
	b. What type(s)	N/A	N/A	N/A
	c. Total amount	\$ 0	\$ 0	\$ 0
10.	Debt Service Payments (General Fund/Operations)	FY 16/17 \$ 4,013,513	FY 17/18 \$ 4,423,159	FY 18/19 \$ 4,899,297

Other Post Employment Benefits (OPEBs)

11.	(Source: Most recent GASB 74/75 OPEB Actuarial Report)	FY 18/19		
	a. Total OPEB Liability (TOL) for OPEB	\$ 212,035,476		
	b. Net OPEB Liability (NOL) for OPEB	\$ 212,035,476		
	c. Funded Ratio [Fiduciary Net Position (FNP/TOL)]	6.58 %		
	d. NOL as Percentage of OPEB Payroll	42 %		
	e. Service Cost (SC)	\$ 5,510,573		
	f. Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability	\$ 11,484,027		
12.	Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date (mm/dd/yyyy)	06/30/2019		
13.	a. Has an irrevocable trust been established for OPEB liabilities?	Yes		
	b. Amount deposited into OPEB Irrevocable Reserve/Trust	FY 16/17 \$ 0	FY 17/18 \$ 0	FY 18/19 \$ 1,311,092
	c. Amount deposited into non-irrevocable Reserve specifically for OPEB	\$ 0	\$ 0	\$ 311,092
	d. OPEB Irrevocable Trust Balance as of fiscal year end	\$ 0	\$ 0	\$ 1,000,000

Cash Position

		FY 16/17	FY 17/18	FY 18/19
14.	Cash Balance at June 30 from Annual CCFS-311 Report (Combined Balance Sheet Total accounts 9100 through 9115)	\$ 347,916	\$ 989,844	\$ 18,394,640
15.	Does the district prepare cash flow projections during the year?	Yes		

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)	12/20/2019
	NOTE: Audited financial statements are due to the ACCJC no later than 4/3/2020. A multi-college district may submit a single district audit report on behalf of all the colleges in the district.	
17.	Summarize Material Weaknesses and Significant Deficiencies from the annual audit report (enter n/a if not applicable):	
	FY 16/17	Material weaknesses noted as follows: (1) financial statement - financial reconciliations.
	FY 17/18	Material weaknesses noted as follows: (1) financial statement - financial reconciliation. Significant deficiencies noted as follows: (1) fixed assets (2) federal compliance - return to Title IV within-45 day requirement, timing of COD file submissions.
	FY 18/19	Material weakness noted as follows: (1) financial statement - financial reconciliation and closing process (2) capital assets (3) internal service fund deficit balance. Significant deficiencies noted as follows: (1) vacation accrual (2) return to title IV within 45 days requirement (3) direct loan reconciliation (4) COD reporting submission within 15 days.

Other District Information

		FY 16/17	FY 17/18	FY 18/19
18.	a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	19,500	19,000	18,723
	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	15,768	18,802	16,551
19.	Number of FTES shifted into the fiscal year, or out of the fiscal year	0	1,803	0
20.	a. During the reporting period, did the district settle any contracts with employee bargaining units?	No		
	b. Did any negotiations remain open?	No		
	c. Describe significant impacts of settlements. If any negotiations remain open over one year, describe length of negotiations, and issues	N/A		

College Data

21.	NOTE: For a single college district the information is the same that was entered into the District section of the report.	FY 16/17	FY 17/18	FY 18/19
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	a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	4,474	4,636	3,115
	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	3,282	3,868	3,372
22.	Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.)	FY 16/17 \$ 18,250,281	FY 17/18 \$ 20,108,224	FY 18/19 \$ 18,672,863
23.	Final Unrestricted General Fund Expenditures (for Single College Districts, use the number in 6a.)	FY 16/17 \$ 32,547,327	FY 17/18 \$ 31,527,330	FY 18/19 \$ 29,982,290
24.	Final Unrestricted General Fund Ending Balance (for Single College Districts, use the number in 6d.)	FY 16/17 \$ 0	FY 17/18 \$ 0	FY 18/19 \$ 0
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?	FY 16/17 0 %	FY 17/18 0 %	FY 18/19 0 %
26.	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	Cohort Year 2014 15 %	Cohort Year 2015 17 %	Cohort Year 2016 10 %
27.	<p>Were there any executive or senior administration leadership changes at the College during the fiscal year, including June 30? List for the College or for Single College District</p> <p>Please describe the leadership change(s)</p> <p>Vice President of Student Services: Jason Cifra held this position from 7/1/2018 to 8/1/2018, then was promoted to Vice Chancellor of Student Affairs at the District. Position was vacant form 8/2/18 to 12/2/2018. Stacey Shears has been holding this position since 12/3/2018.</p>	Yes		

Go To Question #: REVIEW/EDIT

The data included in this report are certified as a complete and accurate representation of the reporting college.

SUBMIT FINAL

NOTE: Upon final submission, e-mail notifications and copies of the report will sent to:
 CEO: Dr. Deborah Budd [dbudd@peralta.edu]
 CBO: []

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