ACCJC
2023 ANNUAL & FISCAL REPORTS

BERKELEY CITY COLLEGE
1974
TRANSFORMING LIVES

Kuni Hay

Vice President of Instruction

Dr. Phoumy Sayavong

Senior Research & Planning Analyst

Sean Brooks

Vice President of Administrative Services

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2022- 2023 Annual & Fiscal Reports

Timeline
- College President submits both reports to ACCJC by April 14, 2023
- Roundtable review, April 10, 2023
- Fiscal Reports are developed in conjunction with the District's Finance Department

Areas to cover today
Annual Report - Data that needs attention:
- Headcount Enrollment
- Distance Education
- Federal Data on the graduation rate
- Institution set standards for Achievement
  - Completion of programs
  - Degrees/Certificates awarded
  - Job placement rates – CE programs

Fiscal Report - VPAS Brooks

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Why Annual Reports?
ACCJC's Policy on Monitoring Institutional Performance

- Each year, ACCJC requires its member institutions to submit both an Annual Fiscal Report and Annual Report to the Commission in accordance with the Policy on Monitoring Institutional Performance.

- Determine whether an institution is in compliance with Eligibility Requirements, Accreditation Standards and Commission policies and to assist institutions, through established procedures, in the improvement of quality.

- The Commission applies a set of annual monitoring and evaluation approaches that assess an institution's continued compliance with the Commission's Standards, and that take into account institutional strengths and stability.

- It is the responsibility of the institution to inform the Commission of any circumstance that significantly impacts the institution's operational, academic and student services, or fiscal strength and stability or its compliance with the Commission's Standards.

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ACCJC ACCREDITING COMMISSION FOR COMMUNITY AND JUNIOR COLLEGES
WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES
Outcomes | Innovation | Improvement

ANNUAL REPORT SURVEY

ACCJC Annual Report 2023

Final Step
Thank you for completing the survey. Please take a moment to review your submission. If you need to make any changes, you can click the back button or the navigation buttons below. **When you are ready, you please click the submit button at the very bottom on the survey.**

Section Navigator
Please click "answer" to start working on each section or the 'Next' button to go to the next section. If you have completed this section, please ensure you click 'Next' before proceeding to another section to save your answers.

Section	Status	Actions
General Information *	Complete	Answer
Enrollment Data: Unduplicated Headcount *	Complete	Answer
Enrollment Data: Degree-applicable Enrollment (Credit Courses Only) *	Complete	Answer
Enrollment Data: Distance Education *	Complete	Answer
Enrollment Data: Correspondence Education *	Complete	Answer
Federal Data *	Complete	Answer
Institution-Set Standards: Course Completion Rates *	Complete	Answer
Institution-Set Standards: Certificate Completion *	Complete	Answer
Institution-Set Standards: Associate Degree Completion *	Complete	Answer
Institution-Set Standards: Baccalaureate Degree Completion *	Complete	Answer
Institution-Set Standards: Transfer *	Complete	Answer
Institution-Set Standards: Licensure Examination Pass Rates *	Complete	Answer
Institution-Set Standards: Job placement rates *	Complete	Answer
Additional Comments *	Complete	Answer

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

Back Submit

96%

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HEADCOUNT ENROLLMENT DATA

Enrollment Data: Unduplicated Headcount

5a. The table below shows an auto-calculation of year-to-year changes in unduplicated headcount for your institution based on the data entered on the previous page. If these data are incorrect, you may click the "back" button to revise.

	2019-20	2020-21	2021-22
Reported Headcount:	10976	11431	10134
% Change from Prior Year:		4.15%	-11.35%

Enrollment Data: Degree-applicable Enrollment (Credit Courses Only)

6a. The table below shows an auto-calculation of year-to-year changes in degree-applicable enrollment for your institution based on the data entered on the previous page. If these data are incorrect, you may click the "back" button to revise.

	2019-20	2020-21	2021-22
Reported Headcount:	10612	11072	9757
% Change from Prior Year		4.33%	-11.88%

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DISTANCE EDUCATION

Enrollment Data: Distance Education

7b. The table below shows an auto-calculation of year-to-year changes in distance education enrollment for your institution based on the data entered on the previous page. If these data are incorrect, you may click the "back" button to revise.

	2019-20	2020-21	2021-22
Reported Headcount:	4498	10945	9080
% Change from Prior Year		143.33%	-17.04%

The sharp increase in the enrollment in 100% online courses in spring 2020 through fall 2021 was the result of our college transitioning to 100% online for all courses due to the pandemic.

FEDERAL DATA

9. List the current Graduation Rate per the US Education Department College Scorecard: *

The US Education Department College Scorecard can be accessed at https://collegescorecard.ed.gov/. Enter your institution's name in the search box to find the current graduation rate. For the purposes of the College Scorecard, graduation rate is defined as "the share of students who graduated within 8 years of entering this school for the first time."

16%

***DOE Scorecard Graduation Rate**: Proportion of ALL entering students that graduated at this school within 8 years of entry, regardless of their full-time/part-time status or prior postsecondary experience.
IPEDS Graduation Criteria (e.g. 2021-22 graduation rate is based on the first-time cohort from 2013-14).

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INSTITUTION SET STANDARDS FOR ACHIEVEMENT

Institution-Set Standards: Course Completion Rates

12. Course Completion Rates *

For the purposes of this report, the successful course completion rate is calculated as the number of student completions with a grade of C or better divided by the number of students enrolled in the course. If your institution calculates successful course completion differently, you may respond using your local calculation and describe your methodology in Question 19.

	2019-20	2020-21	2021-22
12a. List your Institution-Set Standard (floor) for successful student course completion rate:	66%	69%	**+2%** 71%
12b. List your stretch goal (aspirational) for successful student course completion rate:	68%	71%	**+2%** 73%
12c. List the actual successful student course completion rate:	77%	75%	**-5%** 70%

Although the ACCJC Annual Report do not require disaggregation of outcome data, BCC offers data dashboards to see outcomes by gender, age, ethnicity, and academic disciplines.

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INSTITUTION SET STANDARDS FOR ACHIEVEMENT

13. Certificates *

For purposes of this report, report only those certificates which are awarded with 16 or more units.

	2019-20	2020-21	2021-22
13a. List your Institution-Set Standard (floor) for certificates:	365	372	**+7, 2%** 379
13b. List your stretch goal (aspirational) for certificates:	451	460	**+5, 1%** 465
13c. List actual number or percentage of certificates:	499	456	369 **-87, -19%**

14. Associate Degree (A.A./A.S.) *

	2019-20	2020-21	2021-22
14a. List your Institution-Set Standard (floor) for degrees:	399	406	**+8, 2%** 413
14b. List your stretch goal (aspirational) for degrees:	433	455	**+5, 1%** 460
14c. List actual number or percentage of degrees:	444	455	399 **-56, -12%**

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INSTITUTION SET STANDARDS FOR ACHIEVEMENT

16. Transfer *

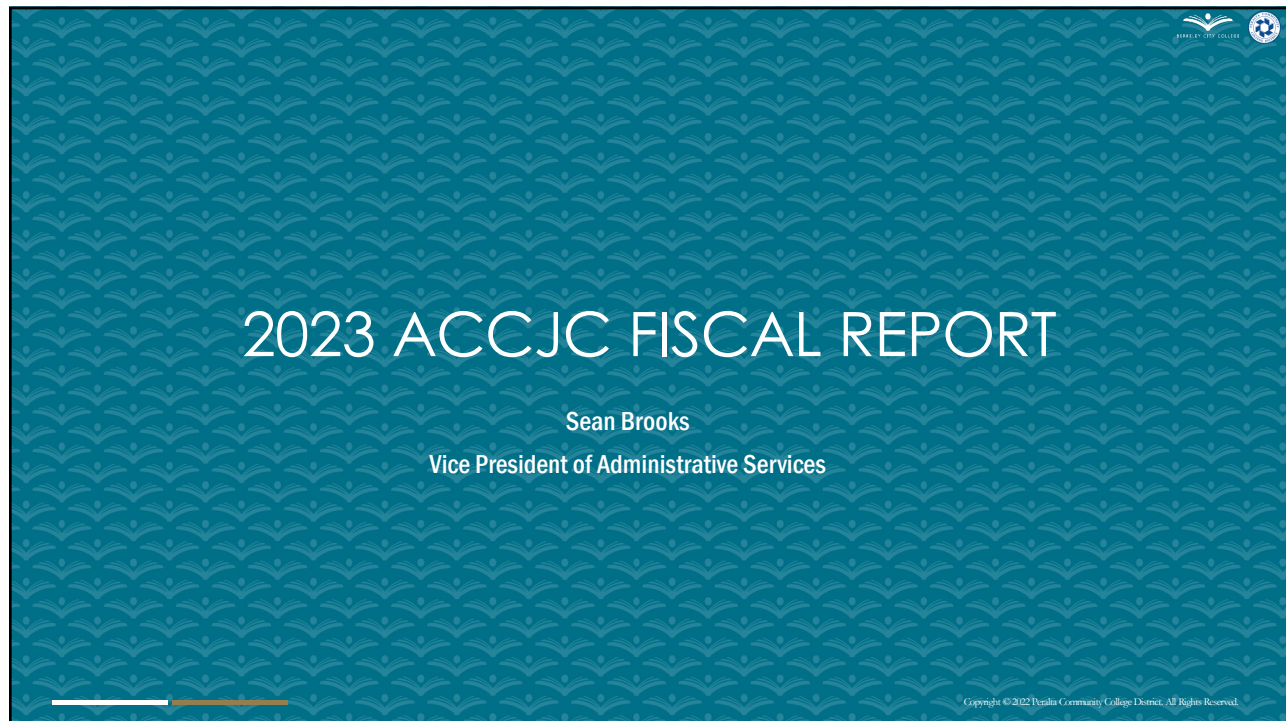|	2019-20	2020-21	2021-22
16a. List your Institution-Set Standard (floor) for the students who transfer to a 4-year college/university:	520	572	**+29, 5%** 600
16b. List your stretch goal (aspirational) for the students who transfer to a 4-year college/university:	546	611	**+12, 2%** 623
16c. List actual number or percentage of students who transfer to a 4-year college/university:	555	614	588 **-26, -4%**

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INSTITUTION SET STANDARDS FOR ACHIEVEMENT

Program *	Institution-Set Standard (%) (Floor) *	Stretch (Aspirational) Goal (%) *	2019-20 Job Placement Rate *	2020-21 Job Placement Rate *	2021-22 Job Placement Rate *
Biologi	74%	79%	0 %	0 %	0 %
Busine	74%	79%	0 %	0 %	0 %
Media	69%	74%	0 %	0 %	0 %
Inform	83%	88%	0 %	0 %	0 %
Educat	76%	85%	0 %	0 %	0 %
Engine	89%	94%	0 %	0 %	0 %
Health	90%	95%	0 %	0 %	0 %

Remove a program

*#18: Data were only available up to 2017-18 therefore the other years will show 0% placement rates. (Source data from the CA State Chancellor's Office CTE Perkins reporting web portal.)

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2023 ACCJC FISCAL REPORT

Sean Brooks

Vice President of Administrative Services

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DISTRICT REVENUE

Section 2 - Revenue (District Data)
(Source: Unrestricted General Fund, CCFS 311 Annual Revenues, Expenditures, and Fund Balance)

4. Revenue (Source: UGF, 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)	$ 4,103,141	$ 6,515,725	$ 13,021,775

4bi. Other Unrestricted Financing Sources (account 8900) entered above in 4b is primarily comprised of the following (describe two largest components for each FY):
Note: 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 FY 20/21 and FY 21/22 only. Transfers-in from OPEB trusts are not sustainable – list these as one-time.

Year	Description	Amount	Sustainable/One-time/HEERF
FY 19/20	One-Time transfer to Fund 10	$ 4,103,141	One-Time
FY 19/20		$	
FY 20/21	One-Time Transfer to Fund 10	$ 6,515,725	One-Time
FY 20/21		$	
FY 21/22	One-Time Transfer to Fund 10	$ 13,021,775	One-Time
FY 21/22		$	

5. Unrestricted General Fund Beginning/Ending Balance

		FY 19/20	FY 20/21	FY 21/22
5a.	Net (Adjusted) Unrestricted General Fund Beginning Balance *Use CCFS 311 Annual, adjusted unrestricted beginning fund balance*	$ 22,219,749	$ 24,089,875	$ 25,939,016
5b.	Net Unrestricted General Fund Ending Balance, including transfers in/out *This is the amount reported on the CCFS 311 report after transfers in/out*	$ 24,908,962	$ 25,947,285	$ 30,754,334

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DISTRICT EXPENDITURES

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 (I.e., 6a minus 6b)	$ 27,653,075	$ 35,491,054	$ 36,313,858
6d.	Unrestricted General Fund Ending Balance (Same as 5b, which includes transfers in/out	$ 24,908,962	$ 25,947,285	$ 30,754,334

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LIABILITIES/DEBTS

Section 4 – Liabilities/Debts

		FY 19/20	FY 20/21	FY 21/22
7.	Did the District borrow funds for cash flow purposes?	☐ Yes / ☑ No	☐ Yes / ☑ No	☐ Yes / ☑ No
8.	Total Borrowing/Debt – Unrestricted General Fund	FY 19/20	FY 20/21	FY 21/22
8a.	Short-Term Borrowing (less than one year): Total short-term UGF borrowing/debt	$ 0	$ 0	$ 0
8b.	Long-Term Debt (COPs, Capital Leases, other long-term borrowing) Total long-term UGF borrowing/debt, not G.O. Bonds	$ 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	☐ Yes / ☑ No	☐ Yes / ☑ No
9a.	If you answered YES for any year in question 9, please indicate what type.			
9b.	IF you answered YES for any year in question 9, please indicate amounts. Enter n/a if not applicable.	$ n/a	$ n/a	$ n/a
10.	Debt Service Payments (Unrestricted General Fund): This amount also includes transfers made from the Unrestricted General Fund to any other fund for the purposes of debt service payments	$ 0	$ 1,401,001	$ 125,801

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LIABILITIES/DEBTS

Section 5 – Other Post-Employment Benefits (OPEB)

11. From the most recent GASB 74/75 OPBE Actuarial Report:

11a.	Total OPEB Liability (TOL) for OPEB	$ 202,594,883
11b.	Fiduciary Net Position	$ 1,146,202
11c.	Net OPEB Liability	5.10 %
11d.	Funded Ratio – i.e., Fiduciary Net Position (FDP)/TOL	27 %
11e.	Service Cost (SC)	$ 6,085,974

12. Date of most recent GASB 74/75 OPEB Actuarial Report (use valuation date) — 06/30/2022 (mm/dd/yyyy)

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LIABILITIES/DEBTS

13. Has an irrevocable trust been established for OPEB liabilities? ☑ ☐ Yes / No

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 *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.*	$ 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? ☐ ☑ Yes / No
If YES, that description and amount should be reported in question 4bi for FY 21/22

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CASH POSITION & AUDIT INFORMATION

Section 6 – Cash Position

		FY 19/20	FY 20/21	FY 21/22
16.	Cash Balance at June 30 from Annual CCFS-311 Report (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 / No

Section 7 – Annual Audit Information

*NOTE: Audited financial are due to the ACCJC no later than **April 14, 2023**. A multi-college district may submit a single district audit report on behalf of all colleges in the district. Please email the Audited Financial Statements as PDF files to support@accjc.org.*

18. Date annual audit report for the 21/22 fiscal year was electronically submitted to ACCJC, along with the institution's response to any audit exceptions: **03/27/2023** (mm/dd/yyyy)

		FY 19/20	FY 20/21	FY 21/22
19.	List the number of audit findings (financial statement, federal compliance, and state compliance) for each year. Enter 0 if none.	10	10	4

20. Number of modified/qualified opinions in the Summary of Auditors Results (Annual Audit) for 21/22 (enter 0 if none): **0**
This Summary is usually a single page at the beginning of the Findings and Questioned Costs section of the Annual Audit.

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DISTRICT INFORMATION

Section 8 – Other District Information

		FY 19/20	FY 20/21	FY 21/22
21.	Budgeted/Actual FTES (District)			
21a.	Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target) *Include resident FTES only.*	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 *Report resident FTES only. Report actual FTES, not hold harmless FTES.*	16,118	13,184	11,776

22a. During the report year, did the institution settle any contracts with employee bargaining units? ☐ ☑ Yes / No

22b. Did any negotiations remain open? ☐ ☑ Yes / No

22c. How many unit contracts remained open (ongoing negotiations) for over two years? (Enter 0 if none.) **0**

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4/10/23

COLLEGE INFORMATION

Section 9 – College Information

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)	3,587.35	3,248.7	3,309.45
23b. College Actual Full Time Equivalent Students (FTES) from Annual CCFS 320, or from more recent CCFS 320 Recal if applicable *Report resident FTES only. Write a decline as a negative number.*	3,231.67	2,951.47	3,263.31

24. College UGF Allocation/Expenditures/Balance	FY 19/20	FY 20/21	FY 21/22
24a. Final Unrestricted General Fund allocation from the District	19,875,657	20,324,891	21,009,455
24b. Final Unrestricted General Fund Expenditures *Include District allocated costs.*	20,560,118	19,975,617	21,496,113
24c. Final Unrestricted General Fund Ending Balance	$ 4,989,265	$ 5,064,910	$ 6,356,921

	Cohort Year 2017 (published fall 2020)	Cohort Year 2018 (Published fall 2021)	Cohort Year 2019 (Published fall 2022)
25. USDE official cohort Student Loan Default Rate (FSLD) (Cohort 3-year rate)	16.1 %	9.7 %	5.8 %

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DISTRICT & COLLEGE INFORMATION

Section 10 – District and College Information

26a. For report year, how many executive or senior administrative leadership positions have a new permanent administrator as of June 30, 2022? List total for the District and the College.
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 or chief financial officer of the college/district.

2 (College)

0 (District)

26b. How many executive or senior administrative leadership positions have been replaced with an interim, or remained vacant as of June 30, 2022? List total for the District and College.

1 (College)

3 (District)

26c. Please describe the leadership change(s) referenced in 25a and 25b (enter N/A if not applicable):

26a. For College - Dean of Math, Sciences, & Career Education – Chris Lewis; Vice President, Administrative Services - Sean Brooks
26a. For District - None
26b. For College - Interim Director of Financial Aid, Patricia Mendoza
26b. For District - Interim Deputy Chancellor & COO - Stephanie Droker; Interim Project Facilities Manager, B C Hoff; Interim Director of Facilities Planning & Development, Chalon Rogers

27. Please use the text box below to provide any comments or context related to the data submitted in this report (optional, no word limit).

Please not that on question 24B, under Final General Fund Expenditures, last year for FY 20/21, BCC reported $20,177,182 (unaudited actuals). Since last year's date, we have concluded our audit and the FY 20/21 Final General Fund Expenditures number is $19,675,617 (audited actuals). We wanted to alert you of the difference.

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