

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

## 2. Section 1 - General Information:

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**College name:**

College of San Mateo

**2. District name:**

San Mateo County Community College District

**3. Contact information for Chief Business Officers:**

**Name of College Chief Business Officer (CBO)**

Anthony Djedi

**Title of College CBO**

Vice President of Administrative Services

**Phone number of College CBO**

(650) 574-6484

**E-mail of College CBO**

djedia@smccd.edu

**Name of District CBO, if different than the College CBO**

Bernata Slater

**Title of District CBO, if different than the College CBO**

Chief Financial Officer

**Phone number of District CBO**

(650) 358-6755

**E-mail of District CBO**

slaterb@smccd.edu

## 3. Section 2 - District Data Revenue (Part 1):

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**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)	208,282,993	208,838,765	213,934,970
4b. Other Unrestricted Financing Sources (account 8900) (Enter 0 if none)	4,351,029	4,243,864	3,505,400

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

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**4bi. On the previous page, you listed \$4,351,029 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)	Surplus Sales	4,787	Sustainable
FY 19/20 (2)	Interfund Transfers	4,346,242	One-Time

**4bi. On the previous page, you listed \$4,243,864 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)	Surplus Sales	1,545,305	Sustainable
FY 20/21 (2)	One-Time	2,698,559	One-Time

**4bi. On the previous page, you listed \$3,505,400 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)	Surplus Sales	1,811,864	Sustainable
FY 20/21 (2)	Interfund Transfers	1,693,536	One-Time

**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>	43,159,489	55,723,193	63,855,933
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>	55,723,193	63,855,933	57,640,950

**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)	200,070,318	204,949,889	223,655,353
6b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	157,862,203	163,190,139	166,933,448
6c. Other Unrestricted General Fund Expenses (6a-6b)	42,208,115	41,759,750	56,721,905
6d. Unrestricted General Fund Ending Balance <i>6.d. same as 5.b., which includes transfers in/out</i>	55,723,193	63,855,933	57,640,950

**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>	0	0	0

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

**11. Most recent actuarial report:**

**a. Total OPEB Liability (TOL) for OPEB**

124,155,591

**b. Fiduciary Net Position**

128,062,194

**c. Net OPEB Liability**

-3,906,603

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

103%

**e. Service Cost (SC)**

3,278,810

**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	6,115,649	3,184,165	3,354,558
14c. OPEB Irrevocable Trust Balance as of fiscal year end	128,560,589	157,235,349	128,100,787

**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)	35,935,380	40,846,459	39,335,064

**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](http://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](mailto:support@accjc.org).**

01/08/2021

**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):	1	1	1

**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>	16,321	15,394	13,711
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>	16,162	15,302	12,477

**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.**

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)	6,223	5,647	5,067
23b. College Actual Full Time Equivalent Students (FTES) from Annual CCFS 320, or from more recent CCFS 320 Recal if applicable	6,096	5,841	4,699

**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	54,222,939	60,024,082	68,154,219
24b. Final Unrestricted General Fund Expenditures <i>For a college within a multi-college District, include District allocated costs.</i>	45,839,907	51,292,704	58,508,133
24c. Final Unrestricted General Fund Ending Balance	8,383,032	8,731,378	9,646,086

## 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	6%	13%	4%

## 12. Section 10 - District and College Data:

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**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 : 2

**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 : 2  
District : 3

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

College Changes:

- Vice President of Student Services, Kristi Ridgway, served as Interim VPSS beginning 08/26/2021.
- Vice President of Administrative Services, Anthony Djedi, served as Interim VPAS beginning 06/23/2022.

District Changes:

- Executive Vice Chancellor - Richard Storti started on 09/13/2021.
- Chief Human Resources Officer- Julie Johnson started on 05/09/2022.
- Vice Chancellor of Facilities – Jose Nunez was terminated on 02/28/2022; the position was not replaced.
- Vice Chancellor Aux Svcs & Enter Ops - Tom Bauer retired on 06/30/2022; the position changed, and no longer senior level.
- Provost, International Educ.- Jing Luan retired on 04/19/2022; the position will not be replaced

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

## 13.

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**Name of person submitting this report:**

Anthony Djedi

**Title of person submitting this report:**

Vice President of Administrative Services

**Email of person submitting this report:**

djedia@smccd.edu

**Email Confirmation:**

djedia@smccd.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