

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

2. Section 1 - General Information:

College name:

El Camino College

2. District name (if different from college name, otherwise enter 'n/a'):

El Camino Community College District

3. Contact information for Chief Business Officers:

Name of College/District Chief Business Officer (CBO)

Robert Suppelsa

Title of College/District CBO

Vice President Administrative Services

Phone number of College/District CBO

3106603593

E-mail of College/District CBO

bsuppelsa@elcamino.edu

3. Section 2 - Revenue:

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)	135294061	150396132	143527071
4b. Other Unrestricted Financing Sources (account 8900) (if none, please enter 0)	7437264	3080806	5798528

4. Section 2 - Revenue (Part 2)

4bi. On the previous page, you listed \$7437264 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)	STRS/PERS Liability	3336860	Recurring (limited)
FY 19/20 (2)	Clear Fund Balances FD14&15	4100404	One-Time

4bi. On the previous page, you listed \$3080806 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)	STRS/PERS Liability	3080806	Recurring (limited)
FY 20/21 (2)			

4bi. On the previous page, you listed \$5798528 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 21/22 (1)	STRS/PERS Liability	3639808	Recurring (limited)
FY 21/22 (2)	CRRSAA	2158720	HEERF

5. Unrestricted General Fund Beginning/Ending Balance

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
a. Net (Adjusted) Unrestricted General Fund Beginning Balance <i>Use adjusted unrestricted beginning fund balance from CCFS 311 Annual.</i>	43317134	39071841	63506407
b. 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>	45960986	39071841	60340084

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 (\$)
a. Total Unrestricted General Fund Expenditures (including account 7000)	140087473	135082760	152491639
b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	119768632	116934987	125182845
c. Other Unrestricted General Fund Expenses (6a-6b)	20318841	18147773	27308795
d. Unrestricted General Fund Ending Balance <i>6.d. same as 5.b., which includes transfers in/out</i>	45960986	57466019	60340367

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/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	49761759	60000000

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	49761759	60000000

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 year:

a. Total OPEB Liability (TOL) for OPEB

26549043

b. Fiduciary Net Position

29990527

c. Net OPEB Liability

-3441484

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

113%

e. Service Cost (SC)

952432

12. Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date

08/24/2022

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	24567763	29990527	29228506

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)	60717037	46929304	83540458

17. Does the College 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

02/20/2023

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
19a. Number of findings (enter 0 if none)	2	2	5

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)

Number of modified/qualified opinions, if any (enter 0 if none):

0

10. Section 8 - Other Information:

21. Budgeted/Actual FTES

	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>	19000	18251	18994
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>	18233	15555	14786

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? (enter 0 if none)

0

22d. Please use the box below to provide additional context related to ongoing negotiations.

Contracts for Faculty and Classified Bargaining Units settled through 12/31/2022

23. 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	1.4%	6.2%	4.0%

24a. For the report year, how many executive or senior administration leadership positions have an administrator hired into the position as of June 30, 2022?

1

24b. 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?

1

24c. Please describe the leadership change(s) (Please enter 'n/a' if there were no leadership changes.)

Vice President Academic Affairs

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

11. Final Step

Name of person submitting this report:

Jeffrey D. Hinshaw

Title of person submitting this report:

Business Manager

Email of person submitting this report:

jhinshaw@elcamino.edu

Email Confirmation:

jhinshaw@elcamino.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