

2025 Annual Fiscal Report

General Instructions and Survey Questions

(California Community Colleges in Multi-College Districts)

This document provides assistance with the ACCJC 2025 Annual Fiscal Report (AFR). The final version of the report will be submitted online, but the questions are included below for reference and to facilitate the data collection process. For California Community Colleges, the 2025 AFR is due no later than **April 11, 2025**.

ACCJC Support Contacts:

For technical support: Tom Lane (tlane@accjc.org)

For all other questions: Melynie Schiel (mschiel@accjc.org)

Background: About the ACCJC Annual Fiscal Report (AFR)

In accordance with federal regulations and the Commission [Policy on Monitoring Institutional Performance](#), ACCJC applies a set of annual monitoring and evaluation approaches to assess member institutions' strengths, stability, and ongoing alignment with the Standards during the course of the accreditation review cycle. The Annual Fiscal Report (AFR) is one of the tools used for this process.

Technical Notes for the 2025 AFR Survey

- The 2025 AFR collects data for the three-year period that includes FY 2021-2022, FY 2022-2023, and FY 2023-2024.
- Additional information and data definitions are provided in the instruction text where relevant.
- All questions with an * are required.
- If a question is not applicable, please enter n/a.
- Answers are saved automatically and can be accessed and revised as many times as needed prior to submission.
- Use the "Section Navigator" buttons on the next page to jump between sections.

Submitting the 2025 AFR Survey

To submit a final copy, follow the instructions in the Final Step page of the online survey. When the survey has been submitted, ACCJC will forward a final PDF copy of the answers to the ALO and CEO for final review (and adjustment, if needed). If no corrections are needed, the PDF copy will stand as the final, certified copy of the 2025 AFR.

2025 Annual Fiscal Report Questions
California Community Colleges in Multi-College Districts
 (Due April 11, 2025)

General Information

1. College name:	College of Alameda
2. District Name:	Peralta Community College District
3. Contact information for Chief Business Officers (CBO):	
a. Name of College CBO:	Melanie Dixon
b. Title of College CBO:	President
c. Phone number of College CBO:	510-748-2200
d. Email of College CBO:	melaniedixon@peralta.edu
e. Name of District CBO:	Greg Nelson
f. Title of District CBO:	Deputy Chancellor & COO
g. Phone number of District CBO:	
h. Email of District CBO:	gnelson@peralta.edu

Section 2 - District Data - Revenue

(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 21/22	FY 22/23	FY 23/24
4a. Total Unrestricted General Fund Revenues (excluding account 8900)	\$ 149,700,983	\$ 161,775,823	\$ 166,376,294
4b. Other Unrestricted Financing Sources (account 8900) (Enter 0 if none)	\$ 13,021,775	\$ 18,265,196	\$ 15,903,206

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 no longer count HEERF funds as sustainable beginning FY 22/23. Transfers-in from OPEB trusts are not sustainable – list these as one-time. Please list any HEERF used in 2022/23 or 23/2024 as one time.

Year	Description	Amount	Sustainable/One-time/HEERF
FY 21/22	one-time transfer to fund 10	\$ 13,021,775	one-time
FY 21/22		\$	
FY 22/23	one-time transfer to fund 10	\$ 18,265,196	one-time
FY 22/23		\$	
FY 23/24	one-time transfer to fund 10	\$ 15,903,206	one-time
FY 23/24		\$	

5. Unrestricted General Fund Beginning/Ending Balance

	FY 21/22	FY 22/23	FY 23/24
5a. Net (Adjusted) Unrestricted General Fund Beginning Balance <i>Use CCFS 311 Annual, adjusted unrestricted beginning fund balance</i>	\$ 25,939,016	\$ 30,653,978	\$ 33,309,678
5b. Net Unrestricted General Fund Ending Balance, including transfers in/out <i>This is the amount reported on the CCFS 311 report after transfers in/out</i>	\$ 25,947,285	\$ 30,754,334	\$ 25,419,609

Section 3 – Expenditures/Transfers (General Fund Expenditures/Operating Expenditures)

6. Expenditures (Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)

	FY 21/22	FY 22/23	FY 23/24
6a. Total Unrestricted General Fund Expenditures (including account 7000)	\$ 157,907,440	\$ 177,393,618	\$ 167,166,634
6b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	\$ 121,593,582	\$ 128,379,970	\$ 141,662,079
6c. Other Unrestricted General Fund Expenses <i>(I.e., 6a minus 6b)</i>	\$ 36,313,858	\$ 49,013,648	\$ 48,507,490
6d. Unrestricted General Fund Ending Balance <i>(Same as 5b, which includes transfers in/out)</i>	\$ 30,754,334	\$ 33,301,379	\$ 25,419,609

Section 4 – Liabilities/Debts

	FY 21/22	FY 22/23	FY 23/24
7. Did the District borrow funds for cash flow purposes?	No	No	No
8. Short-Term Borrowing (less than one year): <i>Total short-term Unrestricted General Fund borrowing/debt</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? (Do <u>not</u> include GASB capitalized leases)	No	No	No
9a. If you answered YES for any year in question 9, please indicate what <u>type</u> . Enter n/a if not applicable.			
9b. IF you answered YES for any year in question 9, please indicate <u>amounts</u> . Enter n/a if not applicable.	\$ 0	\$ 0	\$ 0
10. Annual Debt Service Payments (Unrestricted General Fund): (Please include payments on GASB 87 leases) <i>This amount also includes transfers made from the Unrestricted General Fund to any other fund for the purposes of debt service payments.</i>	FY 21/22 \$ 125,801	FY 22/23 \$ 171,100	FY 23/24 \$ 10,000

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	\$156,518,547
11b. Fiduciary Net Position	\$ 1,404,225
11c. Net OPEB Liability (11a – 11b)	\$155,114,322
11d. Funded Ratio – i.e., Fiduciary Net Position (FNP)/TOL	5.56 %
12. Date of most recent GASB 74/75 OPEB Actuarial Report (use valuation date)	06/30/2024

13. Has an irrevocable trust been established for OPEB liabilities?

Yes / No

14. OPEB Trust or Reserves (enter n/a if not applicable):

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.

FY 21/22	FY 22/23	FY 23/24
\$ 661,321	\$ 689,472	\$ 416,883

14b. Amount deposited into non-irrevocable Reserve specifically for OPEB

\$ 661,321	\$ 689,472	\$ 416,883
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15. Has the district utilized OPEB or other special retiree benefit funds to help balance the general fund budget in 23/24?

No

If YES, that description and amount should be reported in question 4bi for FY 23/24

Section 6 – Cash Position

16. Cash Balance at June 30 from Annual CCFS-311 Report
(Combined General Fund Balance Sheet Total – Unrestricted and Restricted- accounts 9100 through 9115)

FY 21/22	FY 22/23	FY 23/24
\$ 50,399,486	\$ 74,061,969	\$ 62,500,613

17. Does the district prepare cash flow projections during the year?

Yes

Section 7 – Annual Audit Information

NOTE: Audited financial are due to the ACCJC no later than **April 11, 2025**. A multi-college district may submit a single district audit report on behalf of all colleges in the district. Please email a PDF version of the Audited Financial Statements to support@accjc.org.

18. Date annual audit report for the 23/24 fiscal year was electronically submitted to ACCJC, along with the institution's response to any audit exceptions:

03/03/2025

The following information is found in the beginning of the Findings and Questioned Costs section of the Annual Audit

19. List the number of audit findings (financial statement, federal compliance, and state compliance) for each year. Enter 0 if none.

FY 21/22	FY 22/23	FY 23/24
4	2	2

20. Number of modified/qualified opinions in the Summary of Auditors Results (Annual Audit) for 2023/24 (enter 0 if none):

0

Section 8 – Other District Information

	FY 21/22	FY 22/23	FY 23/24
21. Budgeted/Actual FTES (District)			
21a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target) <i>Include resident FTES only.</i>	15,249	15,524	15,524
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. Report actual FTES, not hold harmless FTES.</i>	11,776	12,929	13,836
22a. During the report year, did the institution settle any contracts with employee bargaining units?	<div>Yes</div>		
22b. Did any negotiations remain open?	<div>No</div>		
22c. How many unit contracts remained open (ongoing negotiations) for over two years? (Enter 0 if none.)	<div>0</div>		
22d. Please use the text box below to provide additional context related to significant impacts of settlements and any ongoing negotiations. (Enter N/A if not applicable.)	<div>N/A</div>		

Section 9 – College Data

	FY 21/22	FY 22/23	FY 23/24						
23. Budgeted/Actual FTES (College)									
23a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target - college)	2,902	2,611	2,401						
23b. College Actual Full Time Equivalent Students (FTES) from Annual CCFS 320, or from more recent CCFS 320 Recal if applicable <i>Report resident FTES only. Report actual FTES; not hold-harmless.</i>	2,114	2,354	2,459.29						
24. USDE official cohort Student Loan Default Rate (FSLD) (Cohort 3-year rate)	<table border="1"> <thead> <tr> <th>Cohort Year 2019 (published fall 2022)</th> <th>Cohort Year 2020 (Published fall 2023)</th> <th>Cohort Year 2021 (Published fall 2024)</th> </tr> </thead> <tbody> <tr> <td>2.6 %</td> <td>0 %</td> <td>0 %</td> </tr> </tbody> </table>			Cohort Year 2019 (published fall 2022)	Cohort Year 2020 (Published fall 2023)	Cohort Year 2021 (Published fall 2024)	2.6 %	0 %	0 %
Cohort Year 2019 (published fall 2022)	Cohort Year 2020 (Published fall 2023)	Cohort Year 2021 (Published fall 2024)							
2.6 %	0 %	0 %							

Section 10 – District and College Information

- 25a. For report year, how many executive or senior administrative leadership positions have a new permanent administrator as of June 30, 2024, or remain vacant at June 30, 2024? List for the District and the College.

(College)

(District) 1

Senior administrative leadership generally includes the Chief Executive Officer (CEO) of the college/district and up to five senior administrators of the college/district who report to that position based on the institutional org chart. 'Senior executive leadership' always includes the chief business official, chief financial officer of the college/district.

see below

- 25b. How many executive or senior administrative leadership positions have been replaced with an interim as of June 30, 2024? List for the District and College.

(College)

(District)

see below

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

District: Dr. Tammeil Gilkerson was hired in January 2024 as Chancellor for the district to replace Interim Chancellor, Dr. Jannett Jackson.
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26. Please use the text box below to provide any comments or context related to the data submitted in this report (optional, no word limit).

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SUBMISSION INSTRUCTIONS

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#25a-- District=2: Chancellor-Dr. Tammeil Gilkerson; Vacant--General Counsel; Vacant--Executive Director of Public Safety (from 5/14/24)

College = 1: Vacant - Vice President of Business Administrative Services (Sept 2023 - present).

#25b.-- COA = 4: Dr. Diana Bajrami--Interim President July 2023 to March 2024; Dr. Pamela Luster--Acting President (March 2024 to June 2024); Maurice Jones--Acting VPI (July 2023 to March 2024); Dr. Stephanie Droker--Interim Deputy Chancellor/COO/VPI from March 2024-June 2024.

District = 5: Dr. Jannett Jackson--Interim Chancellor (to December 2023); Dr. Nathaniel Jones III-acting Vice Chancellor of Finance & Administration (July 2023 to June 2024); Dr. Ronald McKinley--Acting Vice of Chancellor of HR (to June 2024); Atheria Smith--Acting Vice Chancellor of General Services (July 2023 to April 2024); Marla Williams-Powell--Interim Assoc. Vice Chancellor of Finance (entire FY)