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ACCREDITING COMMISSION FOR COMMUNITY AND JUNIOR COLLEGES

2026 Annual Fiscal Report

General Instructions and Survey Questions

(California Community Colleges in Multi-College Districts)

This document provides assistance with the ACCJC 2026 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 2026 AFR is due no later than **April 15, 2026.**

ACCJC Support Contacts:

For technical support:	Caroline Smith (csmith@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.

Accessing, Completing, and Submitting the 2026 Annual Fiscal Report Survey

Institutions submit the Annual Fiscal Report electronically via an online survey. Please note that this year, the survey will be emailed from the following domain: surveys@kaianalytics.com. Instructions for accessing the survey are provided to each institution's Accreditation Liaison Officer (ALO) via email. Please contact Caroline Smith (csmith@accjc.org) if you have questions about accessing the survey.

Technical Notes for the 2026 AFR Survey

- The 2026 AFR collects data for the three-year period that includes FY 2022-2023, FY 2023-2024, and FY 2024-2025
- 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. Note that any capitalization format (e.g., N/A, n/A, N/a) is acceptable, provided there is a forward slash between the letters.
- 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 2026 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, the College ALO will receive email confirmation of submission and a copy of the survey responses. The confirmation email will include a link to verify and finalize submission. It will also include a link to follow if updates need to be made. The submission of this survey will be considered complete only after the college follows the link to verify submission.

ACCREDITING COMMISSION FOR COMMUNITY AND JUNIOR COLLEGES

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2026 Annual Fiscal Report Questions
California Community Colleges in Multi-College Districts

(Due April 15, 2026)

General Information

1. College name:	Diablo Valley College
2. District Name:	Contra Costa Community Coll
3. Contact information for Chief Business Officers (CBO):	
a. Name of College CBO:	Sara Parker
b. Title of College CBO:	Vice President of Business & /
c. Phone number of College CBO:	925-969-2018
d. Email of College CBO:	sparker@dvc.edu
e. Name of District CBO:	Tony Wold
f. Title of District CBO:	Associate Vice Chancellor / Cl
g. Phone number of District CBO:	925-229-6944
h. Email of District CBO:	twold@4cd.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 22/23	FY 23/24	FY 24/25
4a. Total Unrestricted General Fund Revenues (excluding account 8900)	$ 75,762	$ 39,040	$ 62,775
4b. Other Unrestricted Financing Sources (account 8900) (Enter 0 if none)	$ 75,438	$ 71,890	$ 79,638

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 for FY 22/23. Transfers-in from OPEB trusts are not sustainable – list these as one-time. Please list any HEERF used in 2022/23 as one time.*

Year	Description	Amount	Sustainable/One-time/HEERF
FY 22/23	SEOG/FWS Admin Cost Allc	$ 53,893	Sustainable
FY 22/23	Proceeds from Fixed Assets	$ 21,545	One-time
FY 23/24	SEOG/FWS Admin Cost Allc	$ 58,001	Sustainable
FY 23/24	Proceeds from Fixed Assets	$ 13,889	One-time
FY 24/25	Faculty Bank Load Reserve T	$ 181,924	One-time
FY 24/25	SEOG/FWS Admin Cost Allc	$ 73,770	Sustainable

5. Unrestricted General Fund Beginning/Ending Balance

	FY 22/23	FY 23/24	FY 24/25
5a. Net (Adjusted) Unrestricted General Fund Beginning Balance *Use CCFS 311 Annual, adjusted unrestricted beginning fund balance*	$ [illegible]17,833	$ [illegible]32,063	$ [illegible]99,177
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*	$ [illegible]32,063	$ [illegible]99,177	$ [illegible]54,119

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

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

	FY 22/23	FY 23/24	FY 24/25
6a. Total Unrestricted General Fund Expenditures (including account 7000)	$ [illegible]36,970	$ [illegible]43,816	$ [illegible]87,471
6b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	$ [illegible]86,246	$ [illegible]64,613	$ [illegible]84,474
6c. Other Unrestricted General Fund Expenses *(I.e., 6a minus 6b)*	$ [illegible]50,724	$ [illegible]79,203	$ [illegible]02,997
6d. Unrestricted General Fund Ending Balance *(Same as 5b, which includes transfers in/out)*	$ [illegible]32,063	$ [illegible]99,177	$ [illegible]54,119

Section 4 – Liabilities/Debts

	FY 22/23	FY 23/24	FY 24/25
7. Did the District borrow funds for cash flow purposes?	No	No	No

	FY 22/23	FY 23/24	FY 24/25
8. Short-Term Borrowing (less than one year): *Total short-term Unrestricted General Fund borrowing/debt*	$ N/A	$ N/A	$ N/A

	FY 22/23	FY 23/24	FY 24/25
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.	N/A	N/A	N/A
9b. IF you answered YES for any year in question 9, please indicate <u>amounts</u>. Enter n/a if not applicable.	$ N/A	$ N/A	$ N/A

	FY 22/23	FY 23/24	FY 24/25
10. Annual Debt Service Payments (Unrestricted General Fund): (Please include payments on GASB 87 leases) *This amount also includes transfers made from the Unrestricted General Fund to any other fund for the purposes of debt service payments.*	$ N/A	$ N/A	$ N/A

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	$ [illegible]4,649
11b. Fiduciary Net Position	$ 12,610
11c. Net OPEB Liability (11a – 11b)	$ [illegible]0,039
11d. Funded Ratio – i.e., Fiduciary Net Position (FNP)/TOL	87.2 %

12. Date of most recent GASB 74/75 OPEB Actuarial Report (use valuation date): 06/30/2025 (mm/dd/yyyy)

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

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

	FY 22/23	FY 23/24	FY 24/25
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.*	$ 500,000	$	$ 928,500
14b. Amount deposited into non-irrevocable Reserve specifically for OPEB	$ 920,997	$ 430,655	$ 561,203

15. Has the district utilized OPEB or other special retiree benefit funds to help balance the general fund budget in 24/25? No

If YES, that description and amount should be reported in question 4bi for FY 24/25

Section 6 – Cash Position

	FY 22/23	FY 23/24	FY 24/25
16. Cash Balance at June 30 from Annual CCFS-311 Report (Combined General Fund Balance Sheet Total – Unrestricted and Restricted- accounts 9100 through 9115)	$ 55,436	$ 97,804	$ 29,150

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 15, 2026.** 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 24/25 fiscal year was electronically submitted to ACCJC, along with the institution's response to any audit exceptions: (mm/dd/yyyy) 03/13/2026

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

	FY 22/23	FY 23/24	FY 24/25
19. List the number of audit findings (financial statement, federal compliance, and state compliance) for each year. Enter 0 if none.			2

20. Number of modified/qualified opinions in the Summary of Auditors Results (Annual Audit) for 24/25 (enter 0 if none): 0

Section 8 – Other District Information

21. Budgeted/Actual FTES (District)

	FY 22/23	FY 23/24	FY 24/25
21a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target) *Include resident FTES only.*	28,668	28,668	28,668
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.*	21,839	26,700	22,219

22a. During the report year, did the institution settle any contracts with employee bargaining units?

- [x] Yes
- [ ] No

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 text box below to provide additional context related to significant impacts of settlements and any ongoing negotiations. (Enter N/A if not applicable.)

N/A

Section 9 – College Data

23. Budgeted/Actual FTES (College)

	FY 22/23	FY 23/24	FY 24/25
23a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target - college)	5,381	5,381	5,381
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. Report actual FTES; not hold-harmless.*	4,165	5,045	4,170

	Cohort Year 2020 (published fall 2023)	Cohort Year 2021 (Published fall 2024)	Cohort Year 2022 (Published fall 2025)
24. USDE official cohort Student Loan Default Rate (FSLD) (Cohort 3-year rate)	0 %	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, 2025, or remain vacant at June 30, 2025? List for the District and the College.

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.

0	(College)
1	(District)

25b. How many executive or senior administrative leadership positions have been replaced with an interim as of June 30, 2025? List for the District and College.

0	(College)
0	(District)

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

District - New Associate Vice Chancellor, Educational Services position was filled on 7

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).

SUBMISSION INSTRUCTIONS

Once all data has been entered into the online survey, use the Section Navigation links to review carefully. Answers may be reviewed and revised as many times as needed prior to final submission.

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