



ACCREDITING COMMISSION FOR
COMMUNITY AND JUNIOR COLLEGES
WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES

2018 Annual Fiscal Report

Reporting Year: 2016-2017

Final Submission

04/02/2018

Fresno City College
1101 East University Avenue
Fresno, CA 93741

General Information

#	Question	Answer
1.	Confirm the correct college's report	Confirmed
2.	District Name:	State Center Community College District
3a.	Name of College Chief Business Office (OBO)	Cheryl Sullivan
3b.	Title of College CBO	Vice President of Administrative Services
3c.	Phone Number of College CBO	559-489-2232
3d.	E-mail of College CBO	Cheryl.Sullivan@fresnocitycollege.edu
3e.	Name of the District/System/Parent Company CBO	Cheryl Sullivan
3f.	Title of District/System/Parent Company CBO	Vice Chancellor, Finance and Administration
3g.	Phone number of District CBO	559-244-5910
3h.	E-mail of District CBO	ed.eng@scccd.edu

District/System Data (including single college organizations)

Stability of Revenue

#	Question	Answer
4a.	Annual General Fund Revenues from all sources (Operating Revenues, CCC Fund 10)	FY 2016-2017: \$ 181,147,756.00 FY 2015-2016: \$ 191,496,019.00 FY 2014-2015: \$ 151,308,623.00
4b.	Revenue from other sources (non-general fund)	FY 2016-2017: \$ 64,327,022.00 FY 2015-2016: \$ 48,321,002.00 FY 2014-2015: \$ 33,634,239.00
5a.	Net Beginning Balance (Using same fund as included in question 4)	FY 2016-2017: \$ 30,898,382.00 FY 2015-2016: \$ 30,267,160.00 FY 2014-2015: \$ 37,726,649.00

Expenditures/Transfers

#	Question	Answer
6a.	Total annual general fund expenditures (Operating Expenditures matching the same fund as included in question 4)	FY 2016-2017: \$ 180,651,014.00 FY 2015-2016: \$ 190,864,797.00 FY 2014-2015: \$ 158,768,112.00
6b.	Salaries and benefits (General Fund)	FY 2016-2017: \$ 145,608,253.00 FY 2015-2016: \$ 141,616,109.00 FY 2014-2015: \$ 130,752,648.00
6c.	Other expenditures/outgo (difference between 6a and 6b)	FY 2016-2017: \$ 35,042,761.00 FY 2015-2016: \$ 49,248,688.00 FY 2014-2015: \$ 28,015,464.00
		FY 2016-2017: \$.00 FY 2015-2016: \$.00 FY 2014-2015: \$.00

Liabilities

#	Question	Answer
7.	Did the institution borrow funds for cash flow purpose?	FY 2016-2017: No FY 2015-2016: No FY 2014-2015: No
8.	Total Local Borrowing	
8a.	Short-Term Borrowing (TRANS, etc.)	FY 2016-2017: \$ 0.00 FY 2015-2016: \$ 0.00 FY 2014-2015: \$ 0.00
8b.	Long Term Borrowing (COPs, Capital Leases, other long-term borrowing):	FY 2016-2017: \$ 0.00 FY 2015-2016: \$ 0.00 FY 2014-2015: \$ 0.00
9a.	Did the district issue long-term debt instruments or other new borrowing (not G.O. bonds) during the fiscal year noted?	FY 2016-2017: No FY 2015-2016: No FY 2014-2015: Yes
9b.	What type(s)	FY 2016-2017: NA FY 2015-2016: NA FY 2014-2015: GO Bond Refinance
9c.	Total amount	FY 2016-2017: \$ 0.00 FY 2015-2016: \$ 0.00 FY 2014-2015: \$ 56,955,000.00
10.	Debt Services Payments (Unrestricted General Fund)	FY 2016-2017: \$ 7,540,763.00 FY 2015-2016: \$ 7,497,196.00 FY 2014-2015: \$ 7,556,879.00

Other Post Employment

#	Question	Answer
11a.	Actuarial Accrued Liability (AAL) for OPEB:	FY 2016-2017: \$ 38,871,330.00 FY 2015-2016: \$ 27,620,493.00 FY 2014-2015: \$ 27,620,493.00
11b.	Unfunded Actuarial Accrued Liability (UAAL) for OPEB:	FY 2016-2017: \$ 22,871,979.00 FY 2015-2016: \$ 15,574,219.00 FY 2014-2015: \$ 15,574,219.00
11c.	Funded Ratio (Actuarial Value of Plan Assets/AAL)	FY 2016-2017: 41 % FY 2015-2016: 44 % FY 2014-2015: 44 %
11d.	UAAL as Percentage of Covered Payroll	FY 2016-2017: 23 % FY 2015-2016: 18 % FY 2014-2015: 18 %
11e.	Annual Required Contribution (ARC)	FY 2016-2017: \$ 0.00 FY 2015-2016: \$ 2,105,416.00 FY 2014-2015: \$ 2,105,416.00
11f.	Amount of annual contribution to ARC	FY 2016-2017: \$ 2,190,291.00 FY 2015-2016: \$ 2,157,283.00 FY 2014-2015: \$ 2,053,853.00
12	Date of most recent OPEB Actuarial Report (mm/dd/yyyy)	07/01/2016
13a	Has an irrevocable trust been established for OPEB liabilities	Yes
13b.	Deposit into Irrevocable OPEB Reserve/Trust	FY 2016-2017: \$ 900,000.00 FY 2015-2016: \$ 900,000.00 FY 2014-2015: \$ 900,000.00
13c.	Deposited into non-irrevocable Reserve specifically for OPEB	FY 2016-2017: \$ 0.00 FY 2015-2016: \$ 0.00 FY 2014-2015: \$ 0.00

Cash Position

14.	Cash Balance (Unencumbered cash): Unrestricted General Fund	FY 2016-2017: \$ 70,994,429.00 FY 2015-2016: \$ 58,005,282.00 FY 2014-2015: \$ 51,968,997.00
15.	Does the district prepare cash flow projections during the year?	FY 2016-2017: Yes FY 2015-2016: Yes FY 2014-2015: Yes

Annual Audit Information

16.	Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions:	FY 2016-2017: 12/21/2017 FY 2015-2016: 12/21/2016 FY 2014-2015: 1/22/2016
17.	Summarize Material Weaknesses and Significant Deficiencies from the annual audit report:	
	FY 16/17	NA
	FY 15/16	NA
	FY 14/15	NA

Other Information

18a.	Budgeted Full Time Equivalent Students (FTES) (Annual Target)	FY 2016-2017: 29,193 FY 2015-2016: 28,922 FY 2014-2015: 28,076
18b.	Actual Full Time Equivalent Students (FTES)	FY 2016-2017: 27,324 FY 2015-2016: 29,194 FY 2014-2015: 27,586
18c.	Funded FTES:	FY 2016-2017: 27,324 FY 2015-2016: 29,194 FY 2014-2015: 27,586
19.	Report the % of total tuition/fees received from federal financial aid programs (Title IV, HEA), if applicable:	FY 2016-2017: 0 % FY 2015-2016: 0 % FY 2014-2015: 0 %
20a.	During the reporting period, did the district settle any contracts with employee bargaining units?	No
20b.	Did any negotiations remain open?	No
20c.	Describe significant fiscal impacts:	No employee contracts settled during FY 2016-17. Current Contracts are valid through 6/30/17.
21a.	Federal Financial Aid programs in which the College participate (check all that apply):	Pell, FSEOG, FWS, DIRECT, PLUS
21b.	Changes in Federal Financial Aid Program Participation:	
	Programs that have been DELETED:	N/A
	Programs that have been ADDED:	N/A
22.	College Data: USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	Cohort Year 14/15: 20 % Cohort Year 13/14: 23 % Cohort Year 12/13: 30 %
23.	Were there any executive or senior administration leadership changes at the institution during the fiscal year?	Yes
	Please describe the leadership change(s)	During 2016-17 the college hired a permanent Vice President of Instruction. The Vice President of Student Services was filled with

		interims for the year and was filled permanently in January 2018.
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The data included in this report are certified as a complete and accurate representation of the reporting institution

If you need additional assistance, please contact the commission.

Sincerely,

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