



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

## 2020 Annual Fiscal Report

Reporting Year: 2018-2019

Final Submission

05/04/2020

Fresno City College  
1101 East University Avenue  
Fresno, CA 93741

### General Information

#	Question	Answer
1.	Confirm the correct college's report	<b>Confirmed</b>
2.	District Name:	<b>State Center Community College District</b>
3a.	Name of College Chief Business Office (OBO)	<b>Omar Gutierrez</b>
3b.	Title of College CBO	<b>Vice President of Administrative Services</b>
3c.	Phone Number of College CBO	<b>559-489-2231</b>
3d.	E-mail of College CBO	<b>Omar.Gutierrez@fresnocitycollege.edu</b>
3e.	Name of the District CBO	<b>Cheryl Sullivan</b>
3f.	Title of District CBO	<b>Vice Chancellor of Administrative Services</b>
3g.	Phone number of District CBO	<b>559-243-7111</b>
3h.	E-mail of District CBO	<b>Cheryl.Sullivan@sccd.edu</b>

### District Data (including single college organizations) Revenue

Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balances

#	Question	Answer
4a.	Total Unrestricted General Fund Revenues	<b>FY 2016-2017: \$ 180,959,582.00 FY 2017-2018: \$ 197,849,353.00 FY 2018-2019: \$ 228,734,822.00</b>
4b.	Other Unrestricted Financing Sources (Account 8900)	<b>FY 2016-2017: \$ 188,174.00 FY 2017-2018: \$ 161,363.00 FY 2018-2019: \$ 170,214.00</b>
5a.	Net (Adjusted) Unrestricted General Fund Beginning Balance	<b>FY 2016-2017: \$ 30,989,392.00 FY 2017-2018: \$ 31,395,124.00 FY 2018-2019: \$ 39,378,149.00</b>

5b.	Net Unrestricted General Fund Ending Balance, including transfers in/out	FY 2016-2017: \$ 31,395,124.00 FY 2017-2018: \$ 39,378,149.00 FY 2018-2019: \$ 46,101,407.00
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## Expenditures/Transfers (General Fund Expenditures/Operating Expenditures)

Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balances

#	Question	Answer
6a.	Total Unrestricted General Fund Expenditures (including account 7000)	FY 2016-2017: \$ 180,651,014.00 FY 2017-2018: \$ 190,027,691.00 FY 2018-2019: \$ 222,181,778.00
6b.	Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	FY 2016-2017: \$ 145,608,253.00 FY 2017-2018: \$ 157,786,427.00 FY 2018-2019: \$ 168,822,276.00
6c.	Other Unrestricted General Fund Outgo (6a - 6b)	FY 2016-2017: \$ 35,042,761.00 FY 2017-2018: \$ 32,241,264.00 FY 2018-2019: \$ 52,359,502.00
6d.	Unrestricted General Fund Ending Balance	FY 2016-2017: \$ 31,395,124.00 FY 2017-2018: \$ 39,378,149.00 FY 2018-2019: \$ 46,101,407.00

## Liabilities

#	Question	Answer
7.	Did the District borrow funds for cash flow purpose?	FY 2016-2017: No FY 2017-2018: No FY 2018-2019: No
8.	<b>Total Borrowing</b>	
8a.	Short-Term Borrowing (TRANS, etc.)	FY 2016-2017: \$ 0.00 FY 2017-2018: \$ 0.00 FY 2018-2019: \$ 0.00
8b.	Long Term Borrowing (COPs, Capital Leases, other long-term borrowing):	FY 2016-2017: \$ 0.00 FY 2017-2018: \$ 0.00 FY 2018-2019: \$ 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 2017-2018: No FY 2018-2019: No
9b.	What type(s)	FY 2016-2017: NA FY 2017-2018: NA FY 2018-2019: NA
9c.	Total amount	FY 2016-2017: \$ 0.00 FY 2017-2018: \$ 0.00 FY 2018-2019: \$ 0.00
10.	Debt Services Payments (Unrestricted General Fund)	FY 2016-2017: \$ 0.00 FY 2017-2018: \$ 0.00 FY 2018-2019: \$ 0.00

## Other Post-Employment Benefits

Source: Most recent GASB 74/75 OPEB Actuarial Report

#	Question	Answer
11a.	Total OPEB Liability (TOL) for OPEB	<b>FY 2016/2017: \$ 54,429,279.00</b>
11b.	Net OPEB Liability (NOL) for OPEB	<b>FY 2016/2017: \$ 34,780,589.00</b>
11c.	Fiduciary Net Position (FNP/TOL)	<b>FY 2016/2017: 36.1 %</b>
11d.	NOL as Percentage of OPEB Payroll	<b>FY 2016/2017: 28.04 %</b>
11e.	Service Cost (SC)	<b>FY 2016/2017: \$ 1,962,678.00</b>
11f.	Amount of Contribution to Annual Service Cost, plus any additional funding of the NET OPEB Liability	<b>FY 2016/2017: \$2,170,807.00</b>
12	Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date (mm/dd/yyyy)	<b>06/30/2019</b>
13a	Has an irrevocable trust been established for OPEB liabilities	<b>Yes</b>
13b.	Amount deposited into non-irrevocable OPEB reserve/Trust	<b>FY 2016-2017: \$ 900,000.00</b> <b>FY 2017-2018: \$ 900,000.00</b> <b>FY 2018-2019: \$ 900,000.00</b>
13c.	Amount deposited into non-irrevocable Reserve specifically for OPEB	<b>FY 2016-2017: \$ 0.00</b> <b>FY 2017-2018: \$ 0.00</b> <b>FY 2018-2019: \$ 0.00</b>
13d.	OPEB Irremovable Trust Balance as of fiscal year end	<b>FY 2016-2017: \$ 15,999,353.00</b> <b>FY 2017-2018: \$ 17,886,770.00</b> <b>FY 2018-2019: \$ 19,648,690.00</b>

## Cash Position

14.	Cash Balance at June 30 from Annual CCFS-311 Report (Combined Balance Sheet Total Accounts 9100 through 9115)	<b>FY 2016-2017: \$ 70,994,429.00</b> <b>FY 2017-2018: \$ 89,271,733.00</b> <b>FY 2018-2019: \$ 136,370,129.00</b>
15.	Does the district prepare cash flow projections during the year?	<b>Yes</b>

## 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 (mm/dd/yyyy)  <i>Note: Audited financial statements are due to ACCJC no later than 04/03/2020. A multi-college district may submit a single district audit report on behalf of all the colleges in the district</i>	12/19/2019
17.	<b>Summarize Material Weaknesses and Significant Deficiencies from the annual report (enter n/a if not applicable):</b>	
	FY 16/17	None
	FY 17/18	None
	FY 18/19	None

## Other District Information

18a.	Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	FY 2016-2017: 28,982 FY 2017-2018: 28,903 FY 2018-2019: 30,300
18b.	Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	FY 2016-2017: 28,639 FY 2017-2018: 30,057 FY 2018-2019: 31,025
19.	Number of FTES shifted into the fiscal year, or out of the fiscal year	FY 2016-2017: -1,315 FY 2017-2018: 1,511 FY 2018-2019: 80
20a.	During the reporting period, did the district settle any contracts with employee bargaining units?	Yes
20b.	Did any negotiations remain open?	No
20c.	Describe significant impacts of settlements. If any negotiations remain open over one year, describe length of negotiations, and issues	Management and Confidential staff received on-schedule increase of 2.11% (approx. \$ 361,250.00) for FY 2018-19. An off-schedule payment of 0.50 % (approx. \$ 87,500) was also approved. March 2019 implementation of compensation and classification study, effective July 1, 2018 for Classified Staff with an estimated cost of \$780,000.00

## College Data

*Note: For a single college district the information is the same that was entered into the District section of the report.*

21a.	Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	FY 2016-2017: 16,951 FY 2017-2018: 17,121 FY 2018-2019: 17,202
21b.	Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	FY 2016-2017: 16,927 FY 2017-2018: 17,562 FY 2018-2019: 17,798
22.	Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.)	FY 2016-2017: \$ 80,278,561.00 FY 2017-2018: \$ 84,675,130.00 FY 2018-2019: \$ 89,780,707.00
23.	Final Unrestricted General Fund Expenditures (for Single College Districts, use the number in 6a.)	FY 2016-2017: \$ 78,156,285.00 FY 2017-2018: \$ 83,512,728.00 FY 2018-2019: \$ 86,368,357.00
24.	Final Unrestricted General Fund Ending Balance (for Single College Districts, use the number in 6d.)	FY 2016-2017: \$ 2,435,597.00 FY 2017-2018: \$ 4,224,071.00 FY 2018-2019: \$ 4,318,418.00
25.	What percentage of the Unrestricted General Fund prior year Ending Balance did the District permit the College to carry forward into the next year's budget?	FY 2016-2017: 3 % FY 2017-2018: 5 % FY 2018-2019: 5 %
26.	USDE official cohort Student Loan Default Rate (FSLD) (3-year rate)	FY 2016-2017: 20 % FY 2017-2018: 21 % FY 2018-2019: 16 %
27.	Were there any executive or senior administration leadership changes at the College during the fiscal year, including June 30? List for the College or for Single College District	Yes
	Please describe the leadership change(s)	In May 2019, the college selected Mr. Omar Gutierrez as the new Vice President of Administrative Services.

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,

ACCJC

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