



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

## 2019 Annual Fiscal Report

Reporting Year: 2017-2018

Final Submission

04/04/2019

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>Dr. Carla Walter</b>
3b.	Title of College CBO	<b>Interim Vice President of Administrative Services</b>
3c.	Phone Number of College CBO	<b>559-489-2231</b>
3d.	E-mail of College CBO	<b>Carla.Walter@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>accounting@scccd.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 2017-2018: \$ 197,849,353.00 FY 2016-2017: \$ 180,959,582.00 FY 2015-2016: \$ 191,274,271.00</b>
4b.	Other Unrestricted Financing Sources (Account 8900)	<b>FY 2017-2018: \$ 161,363.00 FY 2016-2017: \$ 188,174.00 FY 2015-2016: \$ 221,748.00</b>
5a.	Net Unrestricted General Fund Beginning Balance	<b>FY 2017-2018: \$ 31,395,124.00 FY 2016-2017: \$ 30,898,382.00 FY 2015-2016: \$ 30,267,160.00</b>
5b.	Net Unrestricted General Fund Ending Balance	<b>FY 2017-2018: \$ 39,378,149.00</b>

		FY 2016-2017: \$ 31,395,124.00 FY 2015-2016: \$ 30,898,382.00
--	--	--

## 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	FY 2017-2018: \$ 190,027,691.00 FY 2016-2017: \$ 180,651,014.00 FY 2015-2016: \$ 190,864,797.00
6b.	Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	FY 2017-2018: \$ 157,786,427.00 FY 2016-2017: \$ 145,608,253.00 FY 2015-2016: \$ 141,616,109.00
6c.	Other Unrestricted General Fund Outgo (6a-6b)	FY 2017-2018: \$ 32,241,264.00 FY 2016-2017: \$ 35,042,761.00 FY 2015-2016: \$ 49,248,688.00
6d.	Unrestricted General Fund Ending Balance	FY 2017-2018: \$ 39,378,149.00 FY 2016-2017: \$ 31,395,124.00 FY 2015-2016: \$ 30,898,382.00

## Liabilities

#	Question	Answer
7.	Did the District borrow funds for cash flow purpose?	FY 2017-2018: No FY 2016-2017: No FY 2015-2016: No
8.	<b>Total Borrowing</b>	
8a.	Short-Term Borrowing (TRANS, etc.)	FY 2017-2018: \$ 0.00 FY 2016-2017: \$ 0.00 FY 2015-2016: \$ 0.00
8b.	Long Term Borrowing (COPs, Capital Leases, other long-term borrowing):	FY 2017-2018: \$ 0.00 FY 2016-2017: \$ 0.00 FY 2015-2016: \$ 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: N/A FY 2017-2018: N/A FY 2018-2019: N/A
9c.	Total amount	FY 2017-2018: \$ 0.00 FY 2016-2017: \$ 0.00 FY 2015-2016: \$ 0.00
10.	Debt Services Payments (Unrestricted General Fund)	FY 2017-2018: \$ 0.00 FY 2016-2017: \$ 0.00 FY 2015-2016: \$ 0.00

## Other Post-Employment Benefits

Source: Most recent GASB 74/75 OPEB Actuarial Report

#	Question	Answer
11a.	Total OPEB Liability (TOL) for OPEB	\$ 58,222,603.00
11b.	Net OPEB Liability (NOL) for OPEB	\$ 40,335,833.00
11c.	Fiduciary Net Position (FNP/TOL)	30.72 %
11d.	NOL as Percentage of OPEB Payroll	39.61 %
11e.	Service Cost (SC)	\$ 1,497,775.00
11f.	Amount of Contribution to Annual Service Cost, plus any additional funding of the NET OPEB Liability	\$2,235,049.00
12	Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date (mm/dd/yyyy)	07/01/17 - 6/30/18
13a	Has an irrevocable trust been established for OPEB liabilities	Yes
13b.	Amount deposited into non-irrevocable OPEB reserve/Trust	FY 2017-2018: \$ 900,000.00 FY 2016-2017: \$ 900,000.00 FY 2015-2016: \$ 900,000.00
13c.	Amount deposited into non-irrevocable Reserve specifically for OPEB	FY 2017-2018: \$ 0.00 FY 2016-2017: \$ 0.00 FY 2015-2016: \$ 0.00
13d.	OPEB Irremovable Trust Balance as of fiscal year end	FY 2017-2018: \$ 17,886,770.00 FY 2016-2017: \$ 15,999,353.00 FY 2015-2016: \$ 13,635,952.00

## Cash Position

14.	Cash Balance (Unencumbered cash): District Balance from the Annual Audit Report	FY 2017-2018: \$ 89,271,733.00 FY 2016-2017: \$ 70,994,729.00 FY 2015-2016: \$ 58,005,282.00
15.	Does the district prepare cash flow projections during the year?	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 (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>	12/20/2018
17.	<b>Summarize Material Weaknesses and Significant Deficiencies from the annual report (enter n/a if not applicable):</b>	
	FY 16/17	N/A
	FY 17/18	N/A
	FY 18/19	N/A

## Other District Information

18a.	Budgeted Full Time Equivalent Students (FTES) (Annual Target)	FY 2016-2017: 28,903 FY 2017-2018: 28,982 FY 2018-2019: 28,844
18b.	Actual Full Time Equivalent Students (FTES)	FY 2016-2017: 30,057 FY 2017-2018: 28,639 FY 2018-2019: 28,304
19.	Number of FTES shifted <u>into</u> the fiscal year	FY 2016-2017: 1,511 FY 2017-2018: -1,315 FY 2018-2019: 890
20a.	During the reporting period, did the district settle any contracts with employee bargaining units?	Yes
20b.	Did any negotiations remain open?	Yes
20c.	Describe significant fiscal impacts	
	<b>2017-18 20C. FT and PT faculty groups received a 1-time off-schedule bonus payment equal to 3.75% of their pay for 2017-18. The faculty groups also negotiated a 3yr contract for (18-19, 19-20, 20-21) in which their bargaining group receives a tiered COLA % based on the State funded COLA rate, up to a max of 3%. Instructional adjunct faculty also receive an additional 1% above the determined COLA rate. The 2017-18 estimated cost is approximately \$3.79 million. CSEA, POA, Confidential, and management groups received an ongoing salary increase of 1.5% for 17-18, plus an off-schedule bonus payment of 1.5% of their pay for 2017-18. For 2018-19 these groups received a 2.11% on-schedule increase (calculated as 1/2 of COLA (2.71%) + 0.75%). The CSEA bargaining group agreed to a 3-yr contract (17-18, 18-19, 19-20), and the same COLA formula will be used for FY19-20. The 2017-18 estimated cost is approximately \$1.73 million.</b>	

## College Data

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

21a.	Budgeted or Target Full Time Equivalent Students (FTES)	FY 2016-2017: 17,121 FY 2017-2018: 16,951 FY 2018-2019: 17,399
21b.	Actual Full Time Equivalent Students (FTES)	FY 2016-2017: 17,562 FY 2017-2018: 16,927 FY 2018-2019: 17,066
22.	Final Unrestricted General Fund allocation from the District	FY 2016-2017: \$ 84,675,130.00 FY 2017-2018: \$ 80,278,561.00 FY 2018-2019: \$ 80,280,384.00
23.	Final Unrestricted General Fund Expenditures	FY 2016-2017: \$ 83,512,728.00 FY 2017-2018: \$ 78,156,285.00 FY 2018-2019: \$ 80,272,145.00
24.	Final Unrestricted General Fund Ending Balance	FY 2016-2017: \$ 4,224,071.00 FY 2017-2018: \$ 2,435,597.00 FY 2018-2019: \$ 2,435,597.00
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: 5 % FY 2017-2018: 3 % FY 2018-2019: 3 %
26.	USDE official cohort Student Loan Default Rate (FSLD) (3-year rate)	FY 2016-2017: 21 % FY 2017-2018: 20 % FY 2018-2019: 23 %
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)	
	<p><b>In 2019, the college created the position of Vice President of Educational Services and Institutional Effectiveness and hired Dr. Robert Pimentel as a full-time employee to fill that role in July 2019. In January 2019, the college replaced the position of Vice President of Student Services with Dr. Lataria Hall, fulltime employee. Prior to that Chris Villa was the fulltime employee, followed by the interim, Barbara Blanchard. In July 2019, the Vice President of Administrative Services at Fresno City College, Ms. Cheryl Sullivan, was selected to be State Center Community College District's Vice Chancellor of Finance and Administration. The college hired an Interim Vice President of Administrative Services, Dr. Carla Walter, and expects to fill the position with a permanent employee before the end of the fiscal year.</b></p>	

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

10 Commercial Blvd., Suite 204

Novato, CA 94949

Email: [support@accjc.org](mailto:support@accjc.org)

Phone: 415-506-0234