**From:** "support@accjc.org" <support@accjc.org>
**Date:** March 12, 2020 at 3:30:55 PM PDT
**To:** "Moore, Jamillah" <moorej@smccd.edu>
**Cc:** "Moore, Jamillah" <moorej@smccd.edu>, "Mendoza, Graciano" <mendozag@smccd.edu>, "Slater, Bernata" <slaterb@smccd.edu>
**Subject:** **[EXTERNAL]  ACCJC - Annual Fiscal Report Submission**

﻿ This confirms that the 2020 Annual Fiscal Report to ACCJC was submitted by Dr. Jamillah Moore <moorej@smccd.edu> on 03/12/2020.
Below is a copy of the information submitted.  You may also re-print the report by logging on at <https://survey.accjc.org/fiscalreport>.

|  |
| --- |
| http://survey.accjc.org/common/images/logo.jpg |
|   |
| **2020 Annual Fiscal Report**Reporting Year: 2018-2019**Final Submission**03/12/2020 |
|

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|   |
| Cañada College |
| 4200 Farm Hill Boulevard |
| Redwood City, CA 94061 |
|   |
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|   |
| **General Information** |
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| --- | --- | --- |
| **#** | **Question** | **Answer** |
| 1. |

|  |  |
| --- | --- |
| Confirm the correct college's report | **Confirmed** |

 |
| 2. |

|  |  |
| --- | --- |
| District Name: | **San Mateo County Community College District** |

 |
| 3. |

|  |  |  |
| --- | --- | --- |
| a. | Name of College Chief Business Officer (CBO) |  |
| b. | Title of College CBO |  |
| c. | Phone number of College CBO |  |
| d. | E-mail of College CBO |  |
| e. | Name of District CBO | **Bernata Slater** |
| f. | Title of District CBO | **Chief Financial Officer** |
| g. | Phone number of District CBO | **(650) 358-6755** |
| h. | E-mail of District CBO | slaterb@smccd.edu |

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|   |
| **DISTRICT DATA (including single college organizations) Revenue** |
|

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 4. |

|  |
| --- |
| (Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance) |
|   |   |

|  |  |  |
| --- | --- | --- |
| FY 16/17 | FY 17/18 | FY 18/19 |

 |
| a. | Total Unrestricted General Fund Revenues |

|  |  |  |
| --- | --- | --- |
| **$ 170,906,514** | **$ 180,413,368** | **$ 202,864,193** |

 |
| b. | Other Unrestricted Financing Sources (Account 8900) |

|  |  |  |
| --- | --- | --- |
| **$ 359,065** | **$ 331,747** | **$ 845,529** |

 |

 |
| 5. |

|  |
| --- |
| (Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance) |
|   |   |

|  |  |  |
| --- | --- | --- |
| FY 16/17 | FY 17/18 | FY 18/19 |

 |
| a. Net (Adjusted) Unrestricted General Fund Beginning Balance |

|  |  |  |
| --- | --- | --- |
| **$ 32,185,169** | **$ 33,882,785** | **$ 38,177,409** |

 |
| b. Net Unrestricted General Fund Ending Balance, including transfers in/out |

|  |  |  |
| --- | --- | --- |
| **$ 33,882,785** | **$ 38,177,409** | **$ 43,159,489** |

 |

 |

 |
|   |
| **Expenditures/Transfers (General Fund Expenditures/Operating Expenditures)** |
|

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 6. |

|  |
| --- |
| (Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance) |
|   |   |

|  |  |  |
| --- | --- | --- |
| FY 16/17 | FY 17/18 | FY 18/19 |

 |
| a. | Total Unrestricted General Fund Expenditures (including account 7000) |

|  |  |  |
| --- | --- | --- |
| **$ 169,568,413** | **$ 176,450,491** | **$ 198,727,642** |

 |
| b. | Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000) |

|  |  |  |
| --- | --- | --- |
| **$ 134,844,052** | **$ 142,215,935** | **$ 153,560,861** |

 |
| c. | Other Unrestricted General Fund Outgo (6a - 6b) |

|  |  |  |
| --- | --- | --- |
| **$ 34,724,361** | **$ 34,234,556** | **$ 45,166,781** |

 |
| d. | Unrestricted General Fund Ending Balance |

|  |  |  |
| --- | --- | --- |
| **$ 33,882,785** | **$ 38,177,409** | **$ 43,159,489** |

 |

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|   |
| **Liabilities** |
|

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 7. |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   |

|  |  |  |
| --- | --- | --- |
| FY 16/17 | FY 17/18 | FY 18/19 |

 |
| Did the District borrow funds for cash flow purposes? |

|  |  |  |
| --- | --- | --- |
| **No** | **No** | **No** |

 |

 |
| 8. |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Total Borrowing |

|  |  |  |
| --- | --- | --- |
| FY 16/17 | FY 17/18 | FY 18/19 |

 |
| a. | Short-Term Borrowing (TRANS, etc) |

|  |  |  |
| --- | --- | --- |
| **$ 0** | **$ 0** | **$ 0** |

 |
| b. | Long Term Borrowing (COPs, Capital Leases, other long-term borrowing): |

|  |  |  |
| --- | --- | --- |
| **$ 0** | **$ 0** | **$ 0** |

 |

 |
| 9. |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   |   |

|  |  |  |
| --- | --- | --- |
| FY 16/17 | FY 17/18 | FY 18/19 |

 |
| a. | Did the district issue long-term debt instruments or other new borrowing (not G.O. bonds) during the fiscal year noted? |

|  |  |  |
| --- | --- | --- |
| **No** | **No** | **No** |

 |
| b. | What type(s) |

|  |  |  |
| --- | --- | --- |
| **n/a** | **n/a** | **n/a** |

 |
| c. | Total amount |

|  |  |  |
| --- | --- | --- |
| **$ 0** | **$ 0** | **$ 0** |

 |

 |
| 10. |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   |

|  |  |  |
| --- | --- | --- |
| FY 18/19 | FY 17/18 | FY 18/19 |

 |
| Debt Service Payments (Unrestricted General Fund) |

|  |  |  |
| --- | --- | --- |
| **$ 0** | **$ 0** | **$ 0** |

 |

 |

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|   |
| **Other Post Employment Benefits** |
|

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 11. |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | (Source: **Most recent GASB 74/75 OPEB Actuarial Report**) |

|  |  |  |
| --- | --- | --- |
| FY 16/17 |  |  |

 |
| a. | Total OPEB Liability (TOL) for OPEB |

|  |
| --- |
| **$ 109,616,727** |

 |
| b. | Net OPEB Liability (NOL) for OPEB |

|  |
| --- |
| **$ -13,462,329** |

 |
| c. | [Fiduciary Net Position (FNP/TOL)] |

|  |
| --- |
| **112.28 %** |

 |
| d. | NOL as Percentage of OPEB Payroll |

|  |
| --- |
| **-14 %** |

 |
| e. | Service Cost (SC) |

|  |
| --- |
| **$ 3,414,487** |

 |
| f. | Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability |

|  |
| --- |
| **$ 10,032,730** |

 |

 |
| 12. |

|  |  |  |  |
| --- | --- | --- | --- |
| Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date (mm/dd/yyyy) |

|  |
| --- |
| **06/30/2019** |

 |   |

 |
| 13. |

|  |
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|   |
| a. |

|  |  |  |  |
| --- | --- | --- | --- |
| Has an irrevocable trust been established for OPEB liabilities? |

|  |
| --- |
| **Yes** |

 |   |

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|  |  |
|   |   |

|  |  |  |
| --- | --- | --- |
| FY 16/17 | FY 17/18 | FY 18/19 |

 |
| b. | Amount deposited into Irrevocable OPEB Reserve/Trust |

|  |  |  |
| --- | --- | --- |
| **$ 8,000,000** | **$ 12,200,000** | **$ 2,600,000** |

 |
| c. | Amount deposited into non-irrevocable Reserve specifically for OPEB |

|  |  |  |
| --- | --- | --- |
| **$ 5,389,998** | **$ 5,788,259** | **$ 5,944,185** |

 |
| d. | OPEB Irrevocable Trust Balance as of fiscal year end |

|  |  |  |
| --- | --- | --- |
| **$ 97,090,909** | **$ 114,947,488** | **$ 123,079,056** |

 |

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|   |
| **Cash Position** |
|

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 14. |

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| --- | --- | --- | --- | --- |
|   |

|  |  |  |
| --- | --- | --- |
| FY 16/17 | FY 17/18 | FY 18/19 |

 |
| Cash Balance at June 30 from Annual CCFS-311 Report (Combined Balance Sheet Total accounts 9100 through 9115) |

|  |  |  |
| --- | --- | --- |
| **$ 22,075,000** | **$ 24,031,594** | **$ 24,307,334** |

 |

 |
| 15. |

|  |  |  |  |
| --- | --- | --- | --- |
| Does the district prepare cash flow projections during the year? |

|  |
| --- |
| **Yes** |

 |   |

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|   |
| **Annual Audit Information** |
|

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 16. |

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| --- |
|   |
| 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) |

|  |
| --- |
| **01/06/2020** |

 |
|   |
| **NOTE:** Audited financial statements are due to the ACCJC no later than 4/3/2020. A multi-college district may submit a single district audit report on behalf of all the colleges in the district. |

 |
| 17. |

|  |
| --- |
| Summarize Material Weaknesses and Significant Deficiencies from the annual audit report (enter n/a if not applicable): |
| FY 16/17 |

|  |
| --- |
| **n/a** |

 |
| FY 17/18 |

|  |
| --- |
| **n/a** |

 |
| FY 18/19 |

|  |
| --- |
| **n/a** |

 |

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|   |
| **Other District Information** |
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|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 18. |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   |   |

|  |  |  |
| --- | --- | --- |
| FY 16/17 | FY 17/18 | FY 18/19 |

 |
| a. | Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target) |

|  |  |  |
| --- | --- | --- |
| **18,940** | **18,143** | **16,749** |

 |
| b. | Actual Full Time Equivalent Students (FTES) from Annual CCFS 320 |

|  |  |  |
| --- | --- | --- |
| **18,145** | **17,596** | **16,995** |

 |

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| 19. |

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| --- | --- | --- | --- | --- |
|   |

|  |  |  |
| --- | --- | --- |
| FY 16/17 | FY 17/18 | FY 18/19 |

 |
| Number of FTES shifted into the fiscal year, or out of the fiscal year |

|  |  |  |
| --- | --- | --- |
| **0** | **0** | **0** |

 |

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| 20. |

|  |  |  |  |
| --- | --- | --- | --- |
| a. | During the reporting period, did the district settle any contracts with employee bargaining units? |

|  |
| --- |
| **Yes** |

 |
| b. | Did any negotiations remain open? |

|  |
| --- |
| **No** |

 |
| c. | Describe significant impacts of settlements. If any negotiations remain open over one year, describe length of negotiations, and issues |
|

|  |
| --- |
| **None, COLA was within budget and included in 3 year projections.** |

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|   |
| **College Data** |
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|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 21. |

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

|  |  |  |
| --- | --- | --- |
| FY 16/17 | FY 17/18 | FY 18/19 |

 |
| a. | Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target) |

|  |  |  |
| --- | --- | --- |
| **4,104** | **3,852** | **3,509** |

 |
| b. | Actual Full Time Equivalent Students (FTES) from Annual CCFS 320 |

|  |  |  |
| --- | --- | --- |
| **3,959** | **3,661** | **3,563** |

 |

 |
| 22.  |

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| --- | --- | --- | --- | --- |
|   |

|  |  |  |
| --- | --- | --- |
| FY 16/17 | FY 17/18 | FY 18/19 |

 |
| Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.) |

|  |  |  |
| --- | --- | --- |
| **$ 27,676,508** | **$ 28,067,782** | **$ 30,403,066** |

 |

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| 23. |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   |

|  |  |  |
| --- | --- | --- |
| FY 16/17 | FY 17/18 | FY 18/19 |

 |
| Final Unrestricted General Fund Expenditures (for Single College Districts, use the number in 6a.) |

|  |  |  |
| --- | --- | --- |
| **$ 26,128,238** | **$ 26,284,255** | **$ 28,979,795** |

 |

 |
| 24.  |

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| --- | --- | --- | --- | --- |
|   |

|  |  |  |
| --- | --- | --- |
| FY 16/17 | FY 17/18 | FY 18/19 |

 |
| Final Unrestricted General Fund Ending Balance (for Single College Districts, use the number in 6d.) |

|  |  |  |
| --- | --- | --- |
| **$ 1,548,270** | **$ 1,783,527** | **$ 1,423,271** |

 |

 |
| 25. |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   |

|  |  |  |
| --- | --- | --- |
| FY 16/17 | FY 17/18 | FY 18/19 |

 |
| 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? |

|  |  |  |
| --- | --- | --- |
| **100 %** | **100 %** | **100 %** |

 |

 |
| 26. |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   |

|  |  |  |
| --- | --- | --- |
| Cohort Year 2014 | Cohort Year 2015 | Cohort Year 2016 |

 |
| USDE official cohort Student Loan Default Rate (FSLD) (3 year rate) |

|  |  |  |
| --- | --- | --- |
| **15 %** | **14 %** | **25 %** |

 |

 |
| 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) |
|

|  |
| --- |
| **Graciano Mendoza became the College Vice President of Administrative Services since January 11, 2019.Charlene Perlas became the Vice President of Student Services since August 27, 2018.** |

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|   |
| **The data included in this report are certified as a complete and accurate representation of the reporting college.** |
|   |
| If you need additional assistance, please contact the commission.Sincerely,ACCJC10 Commercial Blvd., Suite 204Novato, CA 94949email: support@accjc.orgphone: 415-506-0234  |