

From: <support@accjc.org>
 Date: March 30, 2019 at 2:31:33 PM PDT
 To: <areyes@mendocino.edu>
 Cc: <areyes@mendocino.edu>, <ecichocki@mendocino.edu>, <ecichocki@mendocino.edu>
 Subject: ACCJC - Annual Fiscal Report Submission

This confirms that the 2019 Annual Fiscal Report to ACCJC was submitted by Dr. Arturo Reyes <areyes@mendocino.edu> on 03/30/2019. Below is a copy of the information submitted. You may also re-print the report by logging on at <https://survey.accjc.org/fiscalreport>.



2019 Annual Fiscal Report
 Reporting Year: 2017-2018
Final Submission
 03/30/2019

Mendocino College
 1000 Hensley Creek Road
 Ukiah, CA 95482

General Information

#	Question	Answer
1.	Confirm the correct college's report	Confirmed
2.	District Name:	Mendocino-Lake 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 f. Title of District CBO g. Phone number of District CBO h. E-mail of District CBO	Eileen Cichocki Assistant Superintendent/Vice President, Administrative Services 707-468-3068 ecichocki@mendocino.edu Eileen Cichocki Assistant Superintendent/Vice President, Administrative Services 707-468-3068 ecichocki@mendocino.edu

DISTRICT DATA (including single college organizations) Revenue

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
	FY 17/18	FY 16/17	FY 15/16
4. a. Total Unrestricted General Fund Revenues	\$ 24,632,885	\$ 23,305,497	\$ 24,274,108
b. Other Unrestricted Financing Sources (Account 8900)	\$ 0	\$ 0	\$ 0

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
	FY 17/18	FY 16/17	FY 15/16
5. a. Net Unrestricted General Fund Beginning Balance	\$ 5,749,761	\$ 4,971,004	\$ 2,125,361
b. Net Unrestricted General Fund Ending Balance	\$ 6,559,591	\$ 5,749,761	\$ 4,971,004

Expenditures/Transfers (General Fund Expenditures/Operating Expenditures)

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
	FY 17 / 18	FY 16/17	FY 15/16
6. a. Total Unrestricted General Fund Expenditures	\$ 23,322,262	\$ 21,964,771	\$ 20,891,556
b. Total Unrestricted General Fund Salaries and Benefits, accounts 1000, 2000, 3000	\$ 20,542,155	\$ 19,197,012	\$ 18,297,238
c. Other Unrestricted General Fund Outgo (6a - 6b)	\$ 2,780,107	\$ 2,767,759	\$ 2,594,318
d. Unrestricted General Fund Ending Balance	\$ 6,559,591	\$ 5,749,761	\$ 4,971,004

Liabilities

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		FY 17/18	FY 16/17	FY 15/16
7.	Did the District borrow funds for cash flow purposes?	No	No	No
8.	Total Borrowing	FY 17/18	FY 16/17	FY 15/16
a.	Short Term Borrowing (TRANS, etc)	\$ 0	\$ 0	\$ 0
b.	Long Term Borrowing (COPs, Capital Leases, o t her long term borrowing):	\$ 0	\$ 0	\$ 0
9.	a. Did the district issue long-term debt instruments (not G.O. bonds) during the fiscal year noted?	No	No	Yes
b.	What type(s)			Refunding the General Obligation Bonds
c.	Total amount	\$ 0	\$ 0	\$ 48,627,448
10.	Debt Service Payments (General Fund/Operations)	\$ 453,885	\$ 455,723	\$ 441,983

Other Post Employment Benefits

		FY 17/18	FY 16/17	FY 15/16
11.	(Source: Most Recent District Audit)	FY 17/18		
a.	Total OPEB Liability (TOL) for OPEB	\$ 5,856,986		
b.	Net OPEB Liability (NOL) for OPEB	\$ 5,856,986		
c.	Funded Ratio (Fiduciary Net Position (FNP/TOL)	0 %		
d.	NOL as Percentage of OPEB Payroll	49 %		
e.	Service Cost (SC)	\$ 326,852		
f.	Amount of annual contribution to SC and NOL	\$ 469,912		
12.	Date of most recent OPEB Actuarial Report (mm/dd/yyyy):	11/26/2018		
13.	a. Has an irrevocable trust been established for OPEB liabilities?	Yes		
b.	Amount deposited into Irrevocable OPEB Reserve/Trust	\$ 0	\$ 0	\$ 0
c.	Amount deposited into non-irrevocable Reserve specifically for OPEB	\$ 1,500,218	\$ 348,486	\$ 599,990
d.	OPEB Irrevocable Trust Balance	\$ 0	\$ 0	\$ 0

Cash Position

		FY 17/18	FY 16/17	FY 15/16
14.	Cash Balance (Unencumbered cash): District Balance from the Annual Audit Report	\$ 8,495,595	\$ 4,834,625	\$ 3,844,115
15.	Does the district prepare cash flow projections during the year?	No		

Annual Audit Information

16.	Date annual audit report for fiscal year was electronically submitted to accjc.org , along with the district's response to any audit exceptions:	12/17/2018
	<small>NOTE: Audited financial statements are due to the ACCJC no later than January 15th of the calendar year following the close of the fiscal year. A multi-college district may submit a single district audit report on behalf of all the colleges in the district.</small>	
17.	Summarize Material Weaknesses and Significant Deficiencies from the annual audit report (enter n/a if not applicable):	
	FY 17/18	N/A
	FY 16/17	N/A
	FY 15/16	N/A

Other District Information

		FY 17/18	FY 16/17	FY 15/16
18.	a. Budgeted Full Time Equivalent Students (FTES) (Annual Target):	2,430	3,065	2,584
	b. Actual Full Time Equivalent Students (FTES):	2,430	3,065	2,584
		FY 17/18	FY 16/17	FY 15/16

19.	Number of FTES shifted <u>into</u> the fiscal year	<input type="text" value="0"/>	<input type="text" value="572"/>	<input type="text" value="0"/>
20.	a. During the reporting period, did the district settle any contracts with employee bargaining units?	<input type="text" value="Yes"/>		
	b. Did any negotiations remain open?	<input type="text" value="No"/>		
	c. Describe significant fiscal impacts:	<input type="text" value="All employee groups settled during the 17/18 fiscal year at the amount the college received from the State."/>		

College Data
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NOTE: For a single college district the information is the same that was entered into the District section (Question 18) of the report.				
21.		FY 17/18 </td>	FY 16/17	FY 15/16
	a. Budgeted or Target Full Time Equivalent Students (FTES)	<input type="text" value="2,430"/>	<input type="text" value="3,065"/>	<input type="text" value="2,584"/>
	b. Actual Full Time Equivalent Students (FTES)	<input type="text" value="2,430"/>	<input type="text" value="3,065"/>	<input type="text" value="2,584"/>
22.		FY 17/18	FY 16/17	FY 15/16
	Final Unrestricted General Fund allocation from the District	<input type="text" value="\$ 24,632,885"/>	<input type="text" value="\$ 23,305,497"/>	<input type="text" value="\$ 24,274,108"/>
23.				

	FY 17/18	FY 16/17	FY 15/16
Final Unrestricted General Fund Expenditures	<input type="text" value="\$ 23,322,262"/>	<input type="text" value="\$ 21,964,771"/>	<input type="text" value="\$ 20,891,556"/>

24.	Final Unrestricted General Fund Ending Balance	FY 17/18	FY 16/17	FY 15/16
		<input type="text" value="\$ 6,559,591"/>	<input type="text" value="\$ 5,749,761"/>	<input type="text" value="\$ 4,971,004"/>

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 17/18	FY 16/17	FY 15/16
		<input type="text" value="28 %"/>	<input type="text" value="26 %"/>	<input type="text" value="22 %"/>

26.	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	Cohort Year 2015	Cohort Year 2014	Cohort Year 2013
		<input type="text" value="27 %"/>	<input type="text" value="29 %"/>	<input type="text" value="33 %"/>

27. Were there any executive or senior administration leadership changes at the college during the fiscal year?

Please describe the leadership change(s)

Ulises Velasco, Vice President of Student Services was hired on 7/11/17. Debra Polak, Vice President of Academic Affairs was hired on 4/12/18, after serving as interim VP for 18 months, prior.

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,
 ACCJC
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 Novato, CA 94949
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