From: Joe H. Atherton
To: Ulises Velasco
Subject: FW: ACCJC - Annual Fiscal Report Submission
Date: Friday, November 08, 2019 11:47:47 AM

From: Joe H. Atherton
Sent: Wednesday, March 30, 2016 3:34 PM
To: Arturo Reyes <areyes@mendocino.edu>
Subject: RE: ACCJC - Annual Fiscal Report Submission

Thank you!

From: Arturo Reyes
Sent: Wednesday, March 30, 2016 3:32 PM
To: Eileen Cichocki <ecichocki@mendocino.edu>; Joe H. Atherton <jatherton@mendocino.edu>
Subject: FW: ACCJC - Annual Fiscal Report Submission

Done! FYI. Thanks to you both for getting this done in a timely manner! It's great when that happens!

Arturo

From: support@accjc.org [mailto:support@accjc.org]
Sent: Wednesday, March 30, 2016 3:31 PM
To: Arturo Reyes <areyes@mendocino.edu>
Cc: Arturo Reyes <areyes@mendocino.edu>; Eileen Cichocki <ecichocki@mendocino.edu>; Eileen Cichocki <ecichocki@mendocino.edu>
Subject: ACCJC - Annual Fiscal Report Submission

This confirms that the 2016 Annual Fiscal Report to ACCJC was submitted by Mr. Arturo Reyes <areyes@mendocino.edu> on 03/30/2016.
Below is a copy of the information submitted. You may also re-print the report by logging on at https://www.accjc.org/fiscalreport.

2016 Annual Fiscal Report
Reporting Year: 2014-2015
Final Submission
03/30/2016

Mendocino College
1000 Hensley Creek Road
Ukiah, CA 95482

General Information

#	Question	Answer
1.	Confirm the correct institution's report	**Confirmed**
2.	Confirm or enter the name of the District/System or Corporate/Parent Organization:	**Mendocino-Lake Community College District**
3.	a. a. Name of College Chief Business Officer (CBO)	**Eileen Cichocki**
	b. Title of College CBO	**Vice President, Administrative Services**
	c. Phone number of College CBO	**707-468-3068**
	d. E-mail of College CBO	ecichocki@mendocino.edu
	e. Name of District/System/Parent Company CBO	**Eileen Cichocki**
	f. Title of District/System/Parent Company CBO	**Vice President, Administrative Services**
	g. Phone Number of District/System/Parent Company CBO	**707-468-3068**
	h. E-mail of District/System/Parent Company CBO	ecichocki@mendocino.edu

DISTRICT/SYSTEM DATA (including single college organizations)

Stability of Revenue

			FY 14/15	FY 13/14	FY 12/13
4.	a.	Annual General Fund revenues from all sources (Operating Revenues, CCC Fund 10)	**$ 20,426,297**	**$ 19,985,096**	**$ 19,416,768**

	b. Revenue from other sources (non-general fund)	$ 4,201,839	$ 3,011,458	$ 3,030,270

		FY 14/15	FY 13/14	FY 12/13
5.	Net Beginning Balance (General Fund)	$ 1,784,920	$ 1,873,967	$ 3,068,988

Expenditures/Transfer

		FY 14/15	FY 13/14	FY 12/13
6.	a. Total annual general fund expenditures (Operating Expenditures)	$ 19,839,002	$ 19,873,951	$ 20,247,654
	b. Salaries and benefits (General Fund)	$ 17,440,339	$ 17,439,307	$ 17,932,796
	c. Other expenditures/outgo	$ 2,398,663	$ 2,434,644	$ 2,314,858

Liabilities

		FY 14/15	FY 13/14	FY 12/13
7.	Did the institution borrow funds for cash flow purposes?	Yes	Yes	Yes

	Total Local Borrowing	FY 14/15	FY 13/14	FY 12/13
8.	a. Short Term Borrowing (TRANS, etc)	$ 0	$ 0	$ 0
	b. Long Term Borrowing (COPs, Capital Leases, otherlong term borrowing):	$ 0	$ 0	$ 0

		FY 14/15	FY 13/14	FY 12/13
9.	a. Did the institution issue long-term debt instruments during the fiscal year noted?	No	No	Yes
	b. What type(s)			Interest free loan from PG&E for energy projects
	c. Total amount	$ 0	$ 0	$ 500,000

		FY 14/15	FY 13/1 4	FY 12/13
10.	Debt Service Payments (General Fund/Operations)	$ 802,371	$ 978,346	$ 904,444

Other Post Employment

		FY 14/15	FY 13/14	FY 12/13
11.	a. Actuarial Accrued Liability (AAL) for OPEB:	$ 6,342,577	$ 6,342,577	$ 6,236,312
	b. Unfunded Actuarial Accrued Liability (UAAL) for OPEB:	$ 6,342,577	$ 6,342,577	$ 6,236,312
	c. Funded Ratio (Actuarial Value of plan Assets/AAL)	0 %	0 %	0 %
	d. UAAL as Percentage of Covered Payroll	63 %	63 %	61 %
	e. Annual Required Contribution (ARC)	$ 589,584	$ 592,165	$ 635,674
	f. Amount of annual contribution to ARC	$ 270,741	$ 427,818	$ 447,718

12.	Date of most recent OPEB Actuarial Report (mm/dd/yyyy):	12/07/2013

13. a. Has an irrevocable trust been established for OPEB liabilities? **Yes**

		FY 14/15	FY 13/14	FY 12/13
	b. Deposit into Irrevocable OPEB Reserve/Trust	$ 0	$ 0	$ 0

	c. Deposit into non-irrevocable Reserve specifically for OPEB	$ 599,990	$ 599,990	$ 640,341

Cash Position

		FY 14/15	FY 13/14	FY 12/13
14.	Cash Balance: General Fund	$ 1,102,717	$ -694,161	$ -1,491,532
15.	&nbs p; Does the institution prepare cash flow projections during the year?	No	No	No

Annual Audit Information

		FY 14/15	FY 13/14	FY 12/13
16.	Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions:	12/22/2015	12/18/14	3/27/14

17. Summarize Material Weaknesses and Significant Deficiencies from annual audit rep ort:

FY 14/15	None
FY 13/14	None
FY 12/13	None

Other Information

		FY 14/15	FY 13/14	FY 12/13
18.	a. Budgeted Full Time Equivalent Students (FTES) (Annual Target):	3,046	2,344	3,097
	b. Actual Full Time Equivalent Students (FTES):	3,046	2,344	3,043
	c. Funded FTES:	3,046	2,344	3,043
19.	Report the % of total tuition/fees received from federal financial aid programs (Title IV, HEA), if applicable:	8 %	6 %	8 %

20.
a. During the reporting period, did the institution settle any contracts with employee bargaining units? **Yes**
b. Did any negotiations remain open? **Yes**
c. Did any contract settlements exceed the institutional COLA for the year? **Yes**
d. Describe significant fiscal impacts:

The Classified and Management units received 1% increase. All other units remained open. After year end other units agreed to 0% in fiscal year 2014/2015.

21.
a. Federal Financial Aid programs in which the College participates (check all that apply): **Pell FSEOG FWS DIRECT PLUS**

b. Changes in Federal Financial Aid Program Participation:
Programs that have been DELETED:
N/A
Programs that have been ADDED:
N/A

22.

Cohort Year 11/12	Cohort Year 10/11	Cohort Year 09/10

	College Data: USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	**18 %**	**15 %**	**27 %**

23.	Were there any executive or senior administration leadership changes at the institution during the fiscal year? **Yes** Please describe the leadership change(s) **A new Director of Financial Aid, Fiscal Services, CDV Center, PIO, and Dean of Student Services were hired in the 2014/2015 fiscal year. The positions of Human Resources Director and Dean of Career and Technical Education were filled on an interim basis in 2014/15. The HR Director has since been filled on a permanent basis. Dean of Career and Technical Education will be filled June 2016. '**

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
phone: 415-506-0234