From: Joe H. Atherton
To: Ulises Velasco
Subject: FW: ACCJC - Annual Fiscal Report Submission
Date: Friday, November 08, 2019 11:44:59 AM

From: Joe H. Atherton
Sent: Tuesday, April 3, 2018 10:07 AM
To: Eileen Cichocki <ecichocki@mendocino.edu>
Subject: RE: ACCJC - Annual Fiscal Report Submission

Thank you!

From: Eileen Cichocki
Sent: Tuesday, April 03, 2018 9:58 AM
To: Joe H. Atherton <jatherton@mendocino.edu>; Debra Polak <dpolak@mendocino.edu>
Subject: FW: ACCJC - Annual Fiscal Report Submission

fyi

From: support@accjc.org [mailto:support@accjc.org]
Sent: Tuesday, April 03, 2018 9:57 AM
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 2018 Annual Fiscal Report to ACCJC was submitted by Mr. Arturo Reyes <areyes@mendocino.edu> on 04/03/2018. Below is a copy of the information submitted. You may also re-print the report by logging on at https://survey.accjc.org/fiscalreport.

2018 Annual Fiscal Report
Reporting Year: 2016-2017
Final Submission
04/03/2018

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	**Assistant Superintendent/ 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	**Superintendent/ 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 16/17	FY 15/16	FY 14/15
4.	a.	An n ual General Fund revenues from all sources (Operating Revenues, CCC Fund 10)	**$ 23,305,497**	**$ 24,274,108**	**$ 20,426,297**

	b. Revenue from other sources (non-general fund)	$ 7,046,641	$ 5,696,068	$ 4,201,839

		FY 16/17	FY 15/16	FY 14/15
5.	Net Beginning Balance (Using same fund as included in question 4)	$ 4,971,004	$ 2,125,361	$ 1,784,920

Expenditures/Transfer

		FY 16/17	FY 15/16	FY 14/15
6.	a. Total annual general fund expenditures (Operating Expenditures matching the same fund as included in question 4)	$ 21,964,771	$ 20,891,556	$ 19,839,002
	b. Salaries and benefits (General Fund)	$ 19,197,012	$ 18,297,238	$ 17,440,339
	c. Other expenditures/outgo (difference between 6a and 6b)	$ 2,767,759	$ 2,594,318	$ 2,398,663

Liabilities

		FY 16/17	FY 15/16	FY 14/15
7.	Did the institution borrow funds for cash flow purposes?	No	No	Yes

		FY 16/17	FY 15/16	FY 14/15
8.	Total Local Borrowing			
	a. Short Term Borrowing (TRANS, etc)	$ 0	$ 0	$ 0
	b. Long Term Borrowing (COPs, Capital Leases, other long term borrowing):	$ 0	$ 0	$ 0

		FY 16/17	FY 15/16	FY 14/15
9.	a. Did the institution issue long-term debt instruments during the fiscal year noted?	No	Yes	No < / tr>
	b. What type(s)		Refunding the General Obligation Bonds	
	c. Total amount	$ 0	$ 48,627,448	$ 0

		FY 16/17	FY 15/16	FY 14/15
10.	&n b sp;			
	Debt Service Payments (General Fund/Operations)	$ 455,723	$ 441,983	$ 802,371

Other Post Employment

		FY 16/17	FY 15/16	FY 14/15
11.	a. Actuarial Accrued Liability (AAL) for OPEB:	$ 3,981,397	$ 6,342,577	$ 6,342,577
	b. Unfunded Actuarial Accrued Liability (UAAL) for OPEB:	$ 4,419,247	$ 6,342,577	$ 6,342,577
	c. Funded Ratio (Actuarial Value of plan Assets/AAL)	0 %	0 %	0 %
	d. UAAL as Percentage of Covered Payroll	39 %	63 %	63 %
	e. Annual Required Contribution (ARC)	$ 316,502	$ 584,575	$ 589,584
	f. Amount of annual contribution to ARC	$ 426,710	$ 320,465	$ 270,741

12.	Date of most recent OPEB Actuarial Report (mm/dd/yyyy):	12/27/2016

		FY 16/17	FY 15/16	FY 14/15
13.	a. Has an irrevocable trust been established for OPEB liabilities? Yes			
	b. Deposit into Irrevocable OPEB Reserve/Trust	$ 0	$ 0	$ 0
	c. Deposit into non-irrevocable Reserve specifically for OPEB	$ 348,486	$ 599,990	$ 599,990

Cash Position

		FY 16/17	FY 15/16	FY 14/15
14.	Cash Balance (Unencumbered cash): Unrestricted General Fund	$ 4,834,625	$ 3,844,115	$ 1,102,717

		FY 16/17	FY 15/16	FY 14/15
15.	Does the institution prepare cash flow projections during the year?	No	No	No

Annual Audit Information

		FY 16/17	FY 15/16	FY 14/15
16.	Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions:	12/15/2017	12/21/2016	12/22/2015

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

FY 16/17	None
FY 15/16	None
FY 14/15	None

Other Information

		FY 16/17	FY 15/16	FY 14/15
18.	a. Budgeted Full Time Equivalent Students (FTES) (Annual Target):	3,065	2,584	3,046
	b. Actual Full Time Equivalent Students (FTES):	3,065	2,584	3,046
	c. Funded FTES:	3,065	2,584	3,046

		FY 16/17	FY 15/16	FY 14/15
19.	Report the % of total tuition/fees received from federal financial aid programs (Title IV, HEA), if applicable:	8 %	7 %	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. Describe significant fiscal impacts:

All employee groups settled during the 16/17 Fiscal year except the PT-Faculty Group, who settled during Fall 2017. The settlement totaled a 3% COLA to all employee groups.

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:

None

Programs that have been ADDED:

None

		Cohort Year 14/15	Cohort Year 13/14	Cohort Year 12/13
22.	College Data: USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	27 %	30 %	33 %

23.
Were there any executive or senior administration leadership changes at the institution during the fiscal year? **Yes**

Please describe the leadership change(s)

Rebecca Montes, Dean of Instruction; Dennis Aseltyne, Dean of CTE were hired on 7/1/2016. Debra Polak is the Interim Vice President of Academic Affairs as of 9/1/16 (retaining her role as Dean of Centers)

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