**From:** "[support@accjc.org](mailto:support@accjc.org)" <[support@accjc.org](mailto:support@accjc.org)>  
**Date:** March 12, 2020 at 3:30:55 PM PDT  
**To:** "Moore, Jamillah" <[moorej@smccd.edu](mailto:moorej@smccd.edu)>  
**Cc:** "Moore, Jamillah" <[moorej@smccd.edu](mailto:moorej@smccd.edu)>, "Mendoza, Graciano" <[mendozag@smccd.edu](mailto:mendozag@smccd.edu)>, "Slater, Bernata" <[slaterb@smccd.edu](mailto: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](mailto: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>.

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| http://survey.accjc.org/common/images/logo.jpg |
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| **2020 Annual Fiscal Report** Reporting Year: 2018-2019 **Final Submission** 03/12/2020 |
| |  | | --- | |  | | Cañada College | | 4200 Farm Hill Boulevard | | Redwood City, CA 94061 | |  | | |  | | --- | |  | | |  | | **General Information** | | |  |  |  | | --- | --- | --- | | **#** | **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](mailto:slaterb@smccd.edu) | | | | |  | | **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** | | | | |  | | **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** | | | | |  | | **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. | |  |  |  | | --- | --- | --- | |  | | | | a. | |  |  |  |  | | --- | --- | --- | --- | | Has an irrevocable trust been established for OPEB liabilities? | |  | | --- | | **Yes** | |  | | | |  | |  | |  |  | |  |  |  | | --- | --- | --- | | 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** | | | | |  | | **Cash Position** | | |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | 14. | |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | |  |  |  | | --- | --- | --- | | 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** | |  | | | |  | | **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) | |  | | --- | | **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** | | | | |  | | **Other District Information** | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | 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** | | | | 19. | |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | |  |  |  | | --- | --- | --- | | 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** | | | | 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.** | | | | | | |  | | **College Data** | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | 21. | |  |  |  | | --- | --- | --- | |  | | | | **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. | |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | |  |  |  | | --- | --- | --- | | 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** | | | | 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. | |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | |  |  |  | | --- | --- | --- | | 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.** |
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| 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 |