



ACCREDITING COMMISSION FOR
COMMUNITY AND JUNIOR COLLEGES
WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES

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Annual Fiscal Report
California Community College
Reporting Year: 2017-2018
REVIEW

Santa Rosa Junior College
1501 Mendocino Avenue
Santa Rosa, CA 95401

General Information

2.	District Name:	Sonoma County Junior College District
3.	a. Name of College Chief Business Officer (CBO)	Kate Jolley
	b. Title of College CBO	Vice President, Finance/Admin Svcs (Int)
	c. Phone number of College CBO	707-527-4413
	d. E-mail of College CBO	kjolley@santarosa.edu
	e. Name of District CBO	Kate Jolley
	f. Title of District CBO	Vice President, Finance/Admin Svcs (Int)
	g. Phone number of District CBO	707-527-4413
	h. E-mail of District CBO	kjolley@santarosa.edu

District Data (including single college organizations) Revenue

4.	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
		FY 17/18	FY 16/17	FY 15/16
	a. Total Unrestricted General Fund Revenues	\$ 120,095,331	\$ 117,310,052	\$ 125,214,997
	b. Other Unrestricted Financing Sources (Account 8900)	\$ 7,780,691	\$ 3,299,986	\$ 1,534,911
5.	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
		FY 17/18	FY 16/17	FY 15/16
	a. Net Unrestricted General Fund Beginning Balance	\$ 7,773,239	\$ 11,668,217	\$ 5,856,513
	b. Net Unrestricted General Fund Ending Balance	\$ 6,971,242	\$ 7,773,239	\$ 11,668,217

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	\$ 128,660,201	\$ 124,505,016	\$ 120,938,204
	b. Total Unrestricted General Fund Salaries and Benefits, accounts 1000, 2000, 3000	\$ 112,659,486	\$ 107,294,000	\$ 103,782,953
	c. Other Unrestricted General Fund Outgo (6a - 6b)	\$ 16,000,715	\$ 17,211,016	\$ 17,155,251
	d. Unrestricted General Fund Ending Balance	\$ 6,971,242	\$ 7,773,239	\$ 11,668,217

Liabilities

		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, other long term borrowing):	\$ 0	\$ 0	\$ 0

9.		FY 17/18	FY 16/17	FY 15/16
	a. Did the district issue long-term debt instruments (not G.O. bonds) during the fiscal year noted?	No	No	No
	b. What type(s)			
	c. Total amount	\$ 0	\$ 0	\$ 0

10.		FY 17/18	FY 16/17	FY 15/16
	Debt Service Payments (General Fund/Operations)	\$ 0	\$ 0	\$ 0

Other Post Employment Benefits (OPEBs)

	(Source: Most Recent District Audit)	FY 17/18
11.	a. Total OPEB Liability (TOL) for OPEB	\$ 31,583,452
	b. Net OPEB Liability (NOL) for OPEB	\$ 31,583,452
	c. Funded Ratio (Fiduciary Net Position (FNP/TOL)	47.61 %
	d. NOL as Percentage of OPEB Payroll	0 %
	e. Service Cost (SC)	\$ 1,010,410
	f. Amount of annual contribution to SC and NOL	\$ 1,812,992

12.	Date of most recent OPEB Actuarial Report (mm/dd/yyyy):	07/01/2016
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13.	a. Has an irrevocable trust been established for OPEB liabilities?	No								
	b. Deposit into Irrevocable OPEB Reserve/Trust	<table border="1"> <thead> <tr> <th></th> <th>FY 17/18</th> <th>FY 16/17</th> <th>FY 15/16</th> </tr> </thead> <tbody> <tr> <td></td> <td>\$ 0</td> <td>\$ 0</td> <td>\$ 0</td> </tr> </tbody> </table>		FY 17/18	FY 16/17	FY 15/16		\$ 0	\$ 0	\$ 0
	FY 17/18	FY 16/17	FY 15/16							
	\$ 0	\$ 0	\$ 0							
	c. Deposit into non-irrevocable Reserve specifically for OPEB	<table border="1"> <tbody> <tr> <td></td> <td>\$ 548,000</td> <td>\$ 1,800,000</td> <td>\$ 1,800,000</td> </tr> </tbody> </table>		\$ 548,000	\$ 1,800,000	\$ 1,800,000				
	\$ 548,000	\$ 1,800,000	\$ 1,800,000							
	d. OPEB Irrevocable Trust Balance	<table border="1"> <tbody> <tr> <td></td> <td>\$ 0</td> <td>\$ 0</td> <td>\$ 0</td> </tr> </tbody> </table>		\$ 0	\$ 0	\$ 0				
	\$ 0	\$ 0	\$ 0							

Cash Position

14.	Cash Balance (Unencumbered cash): District Balance from the Annual Audit Report	FY 17/18	FY 16/17	FY 15/16
		\$ 14,017,859	\$ 15,505,080	\$ 13,520,551

15.	Does the district prepare cash flow projections during the year?	Yes
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Annual Audit Information

16.	<p>Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the district's response to any audit exceptions:</p> <p>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.</p>	12/16/18
17.	Summarize Material Weaknesses and Significant Deficiencies from the annual audit report (enter n/a if not applicable):	
	FY 17/18	None
	FY 16/17	None
	FY 15/16	None

Other District Information

18.	a. Budgeted Full Time Equivalent Students (FTES)(Annual Target):	FY 17/18 19,451	FY 16/17 19,414	FY 15/16 19,528
	b. Actual Full Time Equivalent Students (FTES):	17,908	16,592	19,415
19.	Number of FTES shifted <u>into</u> the fiscal year	FY 17/18 0	FY 16/17 0	FY 15/16 1,125
20.	a. During the reporting period, did the district settle any contracts with employee bargaining units?	Yes		
	b. Did any negotiations remain open?	Yes		
	c. Describe significant fiscal impacts:	<p>The District had no negotiated increases to salaries in 2017/18. Settlements with classified and management deferred any increases to the 2018/19 fiscal year and we were at impasse with our faculty for 2017/18. However, Faculty did receive a 3.17% increase due to previous contract language, which was covered with increases in revenues.</p>		

College Data

21.	NOTE: For a single college district the information is the same that was entered into the District section (Question 18) of the report.			
	a. Budgeted or Target Full Time Equivalent Students (FTES)	FY 17/18 19,451	FY 16/17 19,414	FY 15/16 19,528
	b. Actual Full Time Equivalent Students (FTES)	17,908	16,592	19,415
22.	Final Unrestricted General Fund allocation from the District	FY 17/18 \$ -1	FY 16/17 \$ -1	FY 15/16 \$ -1
23.	Final Unrestricted General Fund Expenditures	FY 17/18 \$ -1	FY 16/17 \$ -1	FY 15/16 \$ -1
24.	Final Unrestricted General Fund Ending Balance	FY 17/18 \$ -1	FY 16/17 \$ -1	FY 15/16 \$ -1
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 -1 %	FY 16/17 -1 %	FY 15/16 -1 %
26.	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	Cohort Year 2015 14 %	Cohort Year 2014 16 %	Cohort Year 2013 12 %
27.	<p>Were there any executive or senior administration leadership changes at the college during the fiscal year? Yes</p> <p>Please describe the leadership change(s)</p> <p>Mary Kay Rudolph, Senior VP, Academic Affairs, retired August 2018. Dr Jane Saldana-Talley is the interim replacement in that role.</p> <p>Doug Roberts, Senior VP, Finance/Admin retired in June 2018. Kate Jolley is the interim replacement in that role.</p> <p>Both Jane and Kate are long time senior administrators in the District and will serve in the interim capacities for two years.</p>			

Go To Question #: **2**

The Annual Fiscal Report must be certified as complete and accurate by the CEO (Dr. Frank Chong). Once you have answered all the questions, you may send an e-mail notification to the CEO that the report is ready for certification.

Only the CEO may submit the final Annual Fiscal Report.

Send e-mail Notification to CEO to certify report

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