



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: 2018-2019
REVIEW

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

General Information

#	Question	Answer
1.	Confirm the correct college's report	Confirmed
2.	District Name:	Sonoma County Junior 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	Kate Jolley VP, Finance & Administrative Services (Int) 707-527-4413 kjolley@santarosa.edu Kate Jolley VP, Finance & Administrative Services (Int) 7075274413 kjolley@santarosa.edu

District Data (including single college organizations) Revenue

	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
		FY 16/17	FY 17/18	FY 18/19
4.	a. Total Unrestricted General Fund Revenues	\$ 117,310,052	\$ 120,095,331	\$ 125,496,610
	b. Other Unrestricted Financing Sources (Account 8900)	\$ 3,299,986	\$ 7,780,691	\$ 4,428,949

	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
		FY 16/17	FY 17/18	FY 18/19
5.	a. Net (Adjusted) Unrestricted General Fund Beginning Balance	\$ 11,668,217	\$ 7,773,239	\$ 6,971,242
	b. Net Unrestricted General Fund Ending Balance, including transfers in/out	\$ 7,773,239	\$ 6,971,242	\$ 7,069,840

Expenditures/Transfers (General Fund Expenditures/Operating Expenditures)

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)				
		FY 16/17	FY 17/18	FY 18/19
6.	a. Total Unrestricted General Fund Expenditures (including account 7000)	\$ 124,505,016	\$ 128,660,201	\$ 129,824,851
	b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	\$ 107,294,000	\$ 112,659,486	\$ 115,900,797
	c. Other Unrestricted General Fund Outgo (6a - 6b)	\$ 17,211,016	\$ 16,000,715	\$ 13,924,054
	d. Unrestricted General Fund Ending Balance	\$ 7,773,239	\$ 6,971,242	\$ 7,069,840

Liabilities

7.	Did the District borrow funds for cash flow purposes?	FY 16/17	FY 17/18	FY 18/19
		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.	Did the district issue long-term debt instruments or other new borrowing (not G.O. bonds) during the fiscal year noted?	FY 16/17	FY 17/18	FY 18/19
		No	No	No
	b. What type(s)	n/a	n/a	n/a
	c. Total amount	\$ 0	\$ 0	\$ 0

10.	Debt Service Payments (General Fund/Operations)	FY 16/17	FY 17/18	FY 18/19
		\$ 0	\$ 0	\$ 0

Other Post Employment Benefits (OPEBs)

	(Source: Most recent GASB 74/75 OPEB Actuarial Report)	FY 18/19
11.	a. Total OPEB Liability (TOL) for OPEB	\$ 30,299,545
	b. Net OPEB Liability (NOL) for OPEB	\$ 30,299,545
	c. Funded Ratio [Fiduciary Net Position (FNP/TOL)]	0 %
	d. NOL as Percentage of OPEB Payroll	43.72 %
	e. Service Cost (SC)	\$ 1,295,188
	f. Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability	\$ 1,525,827
12.	Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date (mm/dd/yyyy)	07/01/2018
13.	a. Has an irrevocable trust been established for OPEB liabilities?	No
		<div style="display: flex; justify-content: space-around; font-size: small;"> FY 16/17 FY 17/18 FY 18/19 </div>
	b. Amount deposited into OPEB Irrevocable Reserve/Trust	\$ 0
	c. Amount deposited into non-irrevocable Reserve specifically for OPEB	\$ 1,800,000
	d. OPEB Irrevocable Trust Balance as of fiscal year end	\$ 0

Cash Position

		FY 16/17	FY 17/18	FY 18/19
14.	Cash Balance at June 30 from Annual CCFS-311 Report (Combined Balance Sheet Total accounts 9100 through 9115)	\$ 15,505,080	\$ 14,017,859	\$ 15,570,453
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)	12/08/2019
<p>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.</p>		
17.	Summarize Material Weaknesses and Significant Deficiencies from the annual audit report (enter n/a if not applicable):	
	FY 16/17	None
	FY 17/18	None
	FY 18/19	None

Other District Information

18.	a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	FY 16/17	FY 17/18	FY 18/19
		19,414	19,451	19,451
	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	16,592	17,908	17,291
19.	Number of FTES shifted into the fiscal year, or out of the fiscal year	FY 16/17	FY 17/18	FY 18/19
		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			
	We settled with all groups, including after impasse with faculty union. There were negotiated increases for salaries and benefits, all within the budgeted amounts for 2019/20. Some were for multiple previous years. This included a 4.04% increase for faculty and 5.18% for management/classified.			

College Data

	NOTE: For a single college district the information is the same that was entered into the District section of the report.			
21.		FY 16/17	FY 17/18	FY 18/19
	a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	19,414	19,451	19,451
	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	16,592	17,908	17,291
22.	Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.)	\$ 117,310,052	\$ 120,095,331	\$ 125,496,610
23.	Final Unrestricted General Fund Expenditures (for Single College Districts, use the number in 6a.)	\$ 124,505,016	\$ 128,660,201	\$ 129,824,851
24.	Final Unrestricted General Fund Ending Balance (for Single College Districts, use the number in 6d.)	\$ 7,773,239	\$ 6,971,242	\$ 7,069,840
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?	0 %	0 %	0 %
26.	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	Cohort Year 2014 16 %	Cohort Year 2015 14 %	Cohort Year 2016 8 %
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 <div style="float: right; border: 1px solid black; padding: 2px; margin-top: 5px;">Yes</div>			
	Please describe the leadership change(s) <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> The CBO and CIO in the District retired June/August 2018 and interims were hired in June 2018 to replace for two years. We are currently creating permanent structure. </div>			