



## Getting Started – 2018 Annual Fiscal Report

This document is provided to assist you in completing the ACCJC 2018 Annual Fiscal Report and submitting it electronically. You will be using data from fiscal year 2016-2017 and the two previous fiscal years to complete this report except where specified otherwise. Attached are the report questions you may use to prepare before completing the report online.

1. The College Chief Executive Officer (CEO) and the College Accreditation Liaison Officer (ALO) will each receive e-mail instructions with individually assigned username and password. The ALO will be instructed to create a username and password for the College Chief Business Officer (CBO). When that has been done, the CBO will receive an e-mail with instructions. The Commission requires the CEO to login and certify that the information provided in the form is accurate and then to submit the form.
2. The College CBO will need to update his/her information: name, title and email address (username) and that of the district/system CBO, if the College is part of a district/system. The CBO may also change the password using the "[Update Profile](#)" link in the survey.
3. Additional accounts may be created in the "[Update Profile](#)" link for others to assist in completing the report.
4. Only the College CEO can submit the final version of the Annual Fiscal Report. The CEO will use the separate username and password sent by e-mail to submit the report.
5. You may download copies of this document from the Annual Fiscal Report login screen by clicking on the "[Getting Started](#)" link near the bottom of login screen.
6. Some questions have "[[Read Additional Instructions](#)]" pop-up windows that contain important details to assist in accurately providing the requested information.
7. If you need to "skip" a question because you do not have all the information or need to validate data, a "skip" button is provided. The report form will retain any information that is entered and mark the question as "skipped" so that you will be able to more easily find it at a later time to complete and "Submit" the answer. If you need to go back to a previous question use "Review Previous Question" at the bottom of the page.
8. You may edit your answers as many times as you wish until the CEO performs the "Final Submission" of the Annual Fiscal Report. When the "Final Submission" is performed, the CEO is affirming and certifying the accuracy of the report. Upon the final submission, e-mail notifications will be sent to the ALO, College CBO and the institution's CEO with a copy of the final report. The district/system CBO, if any, will also receive a copy. Be certain to retain a copy of the final report for college files.
9. For California public institutions:
  - a. Except as noted, all data should be district data.
  - b. All reported data should match California Community College 311 data.

10. Data accuracy is essential. Incorrect data can result in referral to the Financial Reviewer Panel process. Knowing submission of false or unsupported data may result in notification to the U.S. Department of Education and in accreditation action.
11. If a question is not applicable, please enter **n/a** in that box.
12. The Audited Financial Statements are to be submitted electronically to: [support@accjc.org](mailto:support@accjc.org). PDF format is the preferred format. Colleges are expected to submit the audit within six months of the close of the fiscal year. The report must be submitted by April 2, 2018.
13. If any changes are required after you have submitted the report, please call Stephanie Droker, 415-506-0234, at the Commission office.
14. If you have any questions about the form please e-mail Stephanie Droker at [sdroker@accjc.org](mailto:sdroker@accjc.org).



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

## 2018 Annual Fiscal Report Questions (for fiscal year 2016-2017)

### General Information:

1. Confirm Institution Name
2. Confirm or enter the name of the District/System or Corporate/Parent Organization
3. Contact Information for Chief Business Officer
  - 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/System/Parent Company CBO
  - f. Title of District/System/Parent Company CBO
  - g. Phone Number of District/System/Parent Company CBO
  - h. E-mail of District/System/Parent Company CBO

### DISTRICT/SYSTEM DATA (including single college organizations)

#### Stability of Revenue:

	FY 16/17	FY 15/16	FY 14/15
4. a. Annual General Fund revenues from all sources (Operating Revenues, CCC Fund 10)	\$	\$	\$

b. Revenue from other sources (non-general fund)	\$	\$	\$
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	FY 16/17	FY 15/16	FY 14/15
5. Net Beginning Balance (Using same fund as included in question 4)	\$	\$	\$

#### Expenditures/Transfers (General Fund Expenditures/Operating Expenditures):

	FY 16/17	FY 15/16	FY 14/15
6. a. Total annual expenditures (Operating Expenditures matching the same fund as included in question 4)	\$	\$	\$

b. Salaries and benefits (General Fund)	\$	\$	\$
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c. Other expenditures/outgo (difference between 6a and 6b)

\$	\$	\$
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**Liabilities:**

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

	FY 16/17	FY 15/16	FY 14/15
8. Total Local Borrowing			

a. Short Term Borrowing (TRANS, etc)	\$	\$	\$
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b. Long Term Borrowing (COPs, Capital Leases, other long term borrowing):	\$	\$	\$
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[additional information: COP = Certificate of Participation]

[additional information: TRAN = Tax Revenue Anticipation Note]

	FY 16/17	FY 15/16	FY 14/15
9. a. Did the institution issue long-term debt instruments during the fiscal year noted?	Yes / No	Yes / No	Yes / No

b. What type(s)			
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c. Total amount	\$	\$	\$
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	FY 16/17	FY 15/16	FY 14/15
10. Debt Service Payments (General Fund/Operations)	\$	\$	\$

**Other Post Employment Benefits:**

	FY 16/17	FY 15/16	FY 14/15
11. a. Actuarial Accrued Liability (AAL) for OPEB	\$	\$	\$

b. Unfunded Actuarial Accrued Liability (UAAL) for OPEB [Other Post Employment Benefits]	\$	\$	\$
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c. Funded Ratio (Actuarial Value of plan Assets/AAL)	%	%	%
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d. UAAL as Percentage of Covered Payroll	%	%	%
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e. Annual Required Contribution (ARC)	\$	\$	\$
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f. Amount of annual contribution to ARC	\$	\$	\$
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12. Date of most recent OPEB Actuarial Report (mm/dd/yyyy)

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

	FY 16/17	FY 15/16	FY 14/15
b. Deposit into OPEB Irrevocable Reserve/Trust	\$	\$	\$

c. Deposit into non-irrevocable Reserve specifically for OPEB	\$	\$	\$
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**Cash Position:**

	FY 16/17	FY 15/16	FY 14/15
14. Cash Balance (Unencumbered cash): Unrestricted General Fund	\$	\$	\$

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

**NOTE:** As a general rule, institutions will submit their audited financial statements to ACCJC **no later than six** months following the close of the fiscal year. A multi-college district may submit a single district audit report on behalf of all colleges in the district.

17. Summarize Material Weaknesses and Significant Deficiencies from annual audit report (enter n/a if not applicable):

FY 2016/17

FY 2015/16

FY 2014/15

**Other Information:**

	FY 16/17	FY 15/16	FY 14/15
18. a. Budgeted Full Time Equivalent Students (FTES) (Annual Target)			
b. Actual Full Time Equivalent Students (FTES)			
c. Funded FTES			

	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	%	%	%

20. a. During the reporting period, did the institution settle any contracts with employee bargaining units? Yes / No

b. Did any negotiations remain open? Yes / No

c. Describe significant fiscal impacts:

**COLLEGE DATA**

21. a. College Data: Federal Financial Aid programs in which the College participates (check all that apply)

- |   |   |                                 |
|---|---|---------------------------------|
| <input type="checkbox"/> Pell             | <input type="checkbox"/> FSEOG              | <input type="checkbox"/> FWS    |
| <input type="checkbox"/> FFELP subsidized | <input type="checkbox"/> FFELP unsubsidized | <input type="checkbox"/> DIRECT |
| <input type="checkbox"/> PLUS             | <input type="checkbox"/> Perkins Loans      | <input type="checkbox"/> Other  |
| <input type="checkbox"/> None             |   |                                 |

b. Changes in Federal Financial Aid Program Participation:

Programs that have been DELETED:

Programs that have been ADDED:

	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)	%	%	%

23. College Data: Were there any executive or senior administration leadership changes at the institution during the fiscal year? Yes / No

Please describe the leadership change(s)

**NOTE: The Annual Fiscal Report must be certified as complete and accurate by the CEO. Once all the questions have been answered by the CBO, there will be an option to send an email notification to the CEO that the report is ready for certification. The CEO will be able to login and certify the answers.**

**Only the CEO may submit the final Annual Fiscal Report.**

**End of Fiscal Report**