

This confirms that the 2019 Annual Fiscal Report to ACCJC was submitted by Dr. Stephen Schoonmaker <schoonmaker@siskiyous.edu> on 04/05/2019. Below is a copy of the information submitted. You may also re-print the report by logging on at <https://survey.accjc.org/fiscalreport>.



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

2019 Annual Fiscal Report
Reporting Year: 2017-2018
Final Submission
04/05/2019

College of the Siskiyous
800 College Avenue
Weed, CA 96094

General Information

#	Question	Answer
1.	Confirm the correct college's report	Confirmed
2.	District Name:	Siskiyou Joint 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 f. Title of District CBO g. Phone number of District CBO h. E-mail of District CBO	Darlene Melby Vice President, Administrative Services 530-938-5520 dmelby@siskiyous.edu Darlene Melby Vice President, Administrative Services 530-938-5520 dmelby@siskiyous.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
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	a. Total Unrestricted General Fund Revenues	\$ 20,123,683	\$ 20,972,479	\$ 21,869,773
	b. Other Unrestricted Financing Sources (Account 8900)	\$ 47,522	\$ 0	\$ 62,725
(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)				
5.		FY 17/18	FY 16/17	FY 15/16
	a. Net Unrestricted General Fund Beginning Balance	\$ 3,092,728	\$ 3,007,394	\$ 1,326,285
	b. Net Unrestricted General Fund Ending Balance	\$ 2,807,200	\$ 3,092,728	\$ 3,007,394

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	\$ 20,456,573	\$ 20,887,145	\$ 20,251,389
	b. Total Unrestricted General Fund Salaries and Benefits, accounts 1000, 2000, 3000	\$ 14,617,733	\$ 14,041,592	\$ 13,047,579
	c. Other Unrestricted General Fund Outgo (6a - 6b)	\$ 5,838,840	\$ 6,845,553	\$ 7,203,810
	d. Unrestricted General Fund Ending Balance	\$ 2,807,200	\$ 3,092,728	\$ 3,007,394

Liabilities

7.	Did the District borrow funds for cash flow purposes?	FY 17/18	FY 16/17	FY 15/16
		No	No	Yes
8.	Total Borrowing	FY 17/18	FY 16/17	FY 15/16
	a. Short Term Borrowing (TRANS, etc)	\$ 0	\$ 0	\$ 1,270,000
	b. Long Term Borrowing (COPs, Capital Leases, other long term borrowing):	\$ 0	\$ 4,000,000	\$ 0

		FY 17/18	FY 16/17	FY 15/16
9.	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)	n/a	n/a	n/a
	c. Total amount	\$ -1	\$ -1	\$ -1
10.		FY 17/18	FY 16/17	FY 15/16
	Debt Service Payments (General Fund/Operations)	\$ 146,757	\$ 228,069	\$ 1,529,642

Other Post Employment Benefits

11.	(Source: Most Recent District Audit)	FY 17/18		
	a. Total OPEB Liability (TOL) for OPEB	\$ 7,149,969		
	b. Net OPEB Liability (NOL) for OPEB	\$ 5,447,057		
	c. Funded Ratio (Fiduciary Net Position (FNP/TOL)	23.82 %		
	d. NOL as Percentage of OPEB Payroll	423.79 %		
	e. Service Cost (SC)	\$ 45,966		
	f. Amount of annual contribution to SC and NOL	\$ 699,055		
12.	Date of most recent OPEB Actuarial Report (mm/dd/yyyy):	11/18/2017		
13.	a. Has an irrevocable trust been established for OPEB liabilities?	Yes		
	b. Amount deposited into Irrevocable OPEB Reserve/Trust	FY 17/18	FY 16/17	FY 15/16
		\$ 70,000	\$ 245,000	\$ 254,000

	c. Amount deposited into non-irrevocable Reserve specifically for OPEB	\$ 0	\$ 0	\$ 0
	d. OPEB Irrevocable Trust Balance	\$ 1,891,530	\$ 1,702,912	\$ 1,328,874

Cash Position

		FY 17/18	FY 16/17	FY 15/16
14.	Cash Balance (Unencumbered cash): District Balance from the Annual Audit Report	\$ 4,275,400	\$ 7,117,658	\$ 6,270,920
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 district's response to any audit exceptions:	12/31/2018
	<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>	
17.	Summarize Material Weaknesses and Significant Deficiencies from the annual audit report (enter n/a if not applicable):	
	FY 17/18	<p>State Awards: Two courses with roster support that did not agree to hours claimed on the CCFS-320. The net overstatement of three contact hours equated to 0.57 non-credit actual hours FTES.</p> <p>Secondly, the 2017-18 final CCFS-311 report was completed and certified with the State Chancellor's office on October 18, 2018, eight days after the due date.</p>
	FY 16/17	<p>Significant Deficiency - Federal Awards: There were a number of financial aid files where the verification process was not initially completed properly which led to different transaction numbers in the student ISIR files when compared to the common origination and disbursement (COD) system. efficiency originally noted during 2015-16 audit with corrective action taken at the end of 2016 when final audited statement for 2015-16 was issued.</p> <p>Significant Deficiency - State Awards: One course did not have the proper support for the total student contact hours reported by the instructor under the actual hours of attendance procedure. Secondly, the CCFS-311 annual report was submitted seven days after the due date.</p>

FY 15/16

Significant Deficiencies - Federal Awards: One student was paid a Pell grant award based on full-time status when the instructor failed to clear the student from a class roster. Secondly, there were a number of financial aid files where the verification process was not initially completed properly which led to the District returning Title IV funds for the ineligible students.

Other District Information

		FY 17/18	FY 16/17	FY 15/16
18.	a. Budgeted Full Time Equivalent Students (FTES)(Annual Target):	2,565	2,819	2,481
	b. Actual Full Time Equivalent Students (FTES):	2,454	2,501	2,820
19.	Number of FTES shifted <u>into</u> 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?	Yes		
	c. Describe significant fiscal impacts:	<p>The District settled with the CTA bargaining unit. The total expense related to the settlement was just in excess of \$240,500 for salaries and benefits. The District had established a \$350,000 contingency reserve to pay for the final negotiated amounts. The increases have become part of our normal budgeting process.</p>		

College Data

		FY 17/18	FY 16/17	FY 15/16
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)	2,565	2,819	2,481
	b. Actual Full Time Equivalent Students (FTES)	2,454	2,501	2,820

22.	Final Unrestricted General Fund allocation from the District	FY 17/18 \$ 20,171,205	FY 16/17 \$ 20,972,479	FY 15/16 \$ 21,932,498
23.	Final Unrestricted General Fund Expenditures	FY 17/18 \$ 20,456,573	FY 16/17 \$ 20,887,145	FY 15/16 \$ 20,251,389
24.	Final Unrestricted General Fund Ending Balance	FY 17/18 \$ 2,807,200	FY 16/17 \$ 3,092,728	FY 15/16 \$ 3,007,394
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 17/18 100 %	FY 16/17 100 %	FY 15/16 100 %
26.	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	Cohort Year 2015 20 %	Cohort Year 2014 23 %	Cohort Year 2013 23 %
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> <div style="border: 2px solid blue; padding: 5px;"> <p>Vice President of Instruction, Dr. Todd Scott left in September, 2018. Search in process for replacement (also served as ALO - currently being filled temporarily by President)</p> <p>Director of Research and Evaluation, Mr. Bart Scott retired in October, 2018. Interim in place - Dr. Nathan Rexford. Search in process for permanent replacement.</p> </div>			

The data included in this report are certified as a complete and accurate representation of the reporting college.

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