

This confirms that the 2020 Annual Fiscal Report to ACCJC was submitted by Dr. Stephen Schoonmaker <sschoonmake@siskiyous.edu> on 04/09/2020. Below is a copy of the information submitted. You may also re-print the report by logging on at <https://survey.accjc.org/fiscalreport>.



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

2020 Annual Fiscal Report

Reporting Year: 2018-2019

Final Submission

04/09/2020

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 of Administrative Services (530) 938-5520 dmelby@siskiyous.edu Darlene Melby Vice President of 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 16/17	FY 17/18	FY 18/19

	a. Total Unrestricted General Fund Revenues	\$ 20,972,479	\$ 20,123,683	\$ 20,540,576
	b. Other Unrestricted Financing Sources (Account 8900)	\$ 0	\$ 47,522	\$ 10,024
(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)				
5.		FY 16/17	FY 17/18	FY 18/19
	a. Net (Adjusted) Unrestricted General Fund Beginning Balance	\$ 3,007,394	\$ 3,092,728	\$ 2,807,200
	b. Net Unrestricted General Fund Ending Balance, including transfers in/out	\$ 3,092,728	\$ 2,807,200	\$ 2,893,986

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)	\$ 20,887,145	\$ 20,456,573	\$ 20,463,832
	b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	\$ 14,041,592	\$ 14,617,733	\$ 14,963,394
	c. Other Unrestricted General Fund Outgo (6a - 6b)	\$ 6,845,553	\$ 5,838,840	\$ 5,500,438
	d. Unrestricted General Fund Ending Balance	\$ 3,092,728	\$ 2,807,200	\$ 2,893,968

Liabilities

		FY 16/17	FY 17/18	FY 18/19
7.	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):	\$ 4,000,000	\$ 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.	Debt Service Payments (Unrestricted General Fund)	FY 18/19	FY 17/18	FY 18/19
		\$ 228,069	\$ 146,757	\$ 356,956

Other Post Employment Benefits

11.	(Source: Most recent GASB 74/75 OPEB Actuarial Report)	FY 16/17
	a. Total OPEB Liability (TOL) for OPEB	\$ 7,141,231
	b. Net OPEB Liability (NOL) for OPEB	\$ 5,250,564
	c. [Fiduciary Net Position (FNP/TOL)]	26.49 %
	d. NOL as Percentage of OPEB Payroll	437.82 %
	e. Service Cost (SC)	\$ 47,230
	f. Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability	\$ 480,941
12.	Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date (mm/dd/yyyy)	10/04/2019

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	\$ 245,000	\$ 70,000	\$ 0
	c. Amount deposited into non-irrevocable Reserve specifically for OPEB	\$ 0	\$ 0	\$ 0
	d. OPEB Irrevocable Trust Balance as of fiscal year end	\$ 1,702,912	\$ 1,890,667	\$ 2,003,142

Cash Position

14.	Cash Balance at June 30 from Annual CCFS-311 Report (Combined Balance Sheet Total accounts 9100 through 9115)	FY 16/17	FY 17/18	FY 18/19
		\$ 7,117,658	\$ 4,275,400	\$ 3,870,983
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)	12/31/2019
	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	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.

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.

FY 17/18

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.

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.

FY 18/19

Significant Deficiency – Financial Statements: Bank accounts were not always reconciled timely, and preparer and reviewer signature and date were not in place. Secondly, a formal bid for the Natural Grass Soccer Field Renovation was advertised to several local trade journals, but it was not advertised to the Construction Bidboard (eBidboard) and McGraw-Hill Construction Dodge trade journals, as required. Thirdly, there was no proper tracking over gift cards to ensure who was provided the gift cards.

Significant Deficiency – State Awards: One course with roster support that did not agree to hours claimed on the CCFS-320. The net overstatement was one contact hour. Secondly, the 2018-19 final CCFS-311 report was completed and certified with the State Chancellor’s office on October 14, 2019, four days after the due date.

Significant Deficiency – Federal Awards: Two out of 25 Direct Loan student files selected for testing did not contain evidence that the borrower’s right to cancel letter was completed. Secondly, The Gramm-Leach Bliley Act (GLBA) requires districts to have a documented response to the Safeguards Rule. Development of the response is not complete but is currently underway with anticipated completion and implementation during 2019-20.

Other District Information

		FY 16/17	FY 17/18	FY 18/19
18.	a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	2,819	2,565	2,550
	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	2,501	2,454	2,085
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?	Yes
	c. Describe significant impacts of settlements. If any negotiations remain open over one year, describe length of negotiations, and issues	
<p>CSEA Bargaining Unit - Settlement: The District settled a new three-year contract with the CSEA bargaining unit in September 2018. The total expense related to the settlement was just in excess of \$100,300 for salaries and benefits. The increases have become part of our normal budgeting process.</p> <p>CTA Bargaining Unit: The District and Faculty Association have been in negotiations for the past 5 years. A contract for 15-16 and 16-17 was adopted after the period was over. In January, the Association declared impasse. The District agreed. Initial mediation is set for April 22, 2020. The issues are compensation, benefits, and a new article added to the CBA regarding release time for certain positions on campus.</p> <p>The District and CSEA are in negotiations and have been for the past year. There are only 4 articles left to negotiate. Negotiations are anticipated to complete by May 2020.</p>		

College Data

NOTE: For a single college district the information is the same that was entered into the District section of the report.				
21.	a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	FY 16/17	FY 17/18	FY 18/19
		2,819	2,565	2,550
		b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320		
		2,501	2,454	2,085
22.	Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.)	FY 16/17	FY 17/18	FY 18/19
		\$ 20,972,479	\$ 20,171,205	\$ 20,550,600
		23. Final Unrestricted General Fund Expenditures (for Single College Districts, use the number in 6a.)		
		\$ 20,887,145	\$ 20,456,573	\$ 20,463,832
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.)	\$ 3,092,728	\$ 2,807,200	\$ 2,893,968
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 16/17 100 %	FY 17/18 100 %	FY 18/19 100 %
26.	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	Cohort Year 2014 23 %	Cohort Year 2015 20 %	Cohort Year 2016 19 %
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)	Vice President of Academic Affairs/Accreditation Liaison Officer was hired July 8, 2019		

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,

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