

# 2023 Annual Fiscal Report Questions California Community College (Fiscal Year 2021-2022) - Single College District: [contact("organization")]

## Section 1 - General Information:

**College name:**

College of the Siskiyous

**2. District name (if different from college name, otherwise enter 'n/a'):**

Siskiyou Joint Community College District

**3. Contact information for Chief Business Officers:**

**Name of College/District Chief Business Officer (CBO)**

Rick Bennett

**Title of College/District CBO**

Interim Vice President of Administrative Services

**Phone number of College/District CBO**

530-938-5203

**E-mail of College/District CBO**

dbennett11@siskiyous.edu

## Section 2 - Revenue:

**4. Revenue (Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)**

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
4a. Total Unrestricted General Fund Revenues (excluding account 8900)	20737649	21061049	22663253
4b. Other Unrestricted Financing Sources (account 8900) (if none, please enter 0)	0	0	0

## Section 2 - Revenue (Part 2)

**5. Unrestricted General Fund Beginning/Ending Balance**

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
a. Net (Adjusted) Unrestricted General Fund Beginning Balance <i>Use adjusted unrestricted beginning fund balance from CCFS 311 Annual.</i>	2893698	3563075	6397326
b. Net Unrestricted General Fund Ending Balance, including transfers in/out <i>This amount is the amount reported on the CCFS 311 report after transfers in/out</i>	3563075	6399026	9158313

## Section 3 - Expenditures/Transfers (General Fund Expenditures/Operating Expenditures):

**6. Expenditures (Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)**

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
a. Total Unrestricted General Fund Expenditures (including account 7000)	20576913	18225098	19991811
b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	15172482	13964692	15092483
c. Other Unrestricted General Fund Expenses (6a-6b)	5404431	4260406	4899328
d. Unrestricted General Fund Ending Balance	3563075	6399026	9158313
<i>6.d. same as 5.b., which includes transfers in/out</i>			

**Section 4 - Liabilities - Debt:**

**7. Did the District borrow funds for cash flow purposes?**

	Yes	No
FY 19/20		X
FY 20/21	X	
FY 21/22		X

**8. Total Borrowing/Debt – Unrestricted General Fund**

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
8a. Short-Term Borrowing (TRANS, etc.) <i>List total short-term Unrestricted General Fund Borrowing/Debt</i>	0	3000000	0
8b. Long-Term Debt (COPs, Capital Leases, other long-term borrowing) <i>In 8.b. list <u>total</u> long-term Unrestricted General Fund Borrowing/Debt (not G.O. Bonds)</i>	0	0	0

**9. Did the District issue unrestricted long-term debt instruments or other new borrowing (not G.O. Bonds) during the fiscal year?**

	Yes	No
FY 19/20		X
FY 20/21		X
FY 21/22		X

**9a. If you answered YES for any year in question 9, please indicate what type. Enter n/a if not applicable.**

	FY 19/20	FY 20/21	FY 21/22
Please indicate what type of long-term debt instruments or new borrowing the college issued.	n/a	n/a	n/a

**9b. If you answered YES for any year in question 9, please indicate amounts. Enter n/a if you answered NO.**

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
Total amount for debt instruments/borrowing entered for question.	n/a	n/a	n/a

**10. Debt Service Payments (Unrestricted General Fund)**

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
Debt Service Payment Amounts <i>(include transfers made from the UGF to any other fund for the purposes of debt service payments)</i>	357040	356956	357056

**Section 5 - Other Post-Employment Benefits (OPEBs):****11. Most recent actuarial year:****a. Total OPEB Liability (TOL) for OPEB**

7221435

**b. Fiduciary Net Position**

4785411

**c. Net OPEB Liability**

4785411

**d. Funded Ratio [Fiduciary Net Position (FNP)/TOL]**

34%

**e. Service Cost (SC)**

7402

**12. Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date**

05/27/2022

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

Yes

**14. OPEB Trust or Reserves (enter n/a if not applicable)**

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
14a. Amount deposited into OPEB Irrevocable Trust <i>Add amounts deposited during the fiscal year. These amounts are usually included in the District's Annual Audit, and trust is referred to as Fiduciary Trust or Plan Fiduciary.</i>	0	0	0
14b. Amount deposited into non-irrevocable Reserve specifically for OPEB	0	0	0
14c. OPEB Irrevocable Trust Balance as of fiscal year end	2002569	2074036	2436024

**15. Has the district utilized OPEB or other special retiree benefit funds to help balance the general fund budget in 21/22?**

No

**Section 6 - Cash Position:****16. Cash Balance at June 30 from Annual CCFS 311 Report**

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
Combined General Fund Balance Sheet Total (Unrestricted and Restricted – accounts 9100 through 9115)	4835846	7984863	9116560

17. Does the College prepare cash flow projections during the year?

Yes

**Section 7 - Annual Audit Information:**

18. Date annual audit report for fiscal year was electronically submitted to [accjc.org](http://accjc.org), along with the institution’s response to any audit exceptions

05/15/2023

19. List the number of audit findings (financial statement, federal compliance and state compliance) for each year

	FY 19/20	FY 20/21	FY 21/22
19a. Number of findings (enter 0 if none)	0	0	n/a

20. From Summary of Auditors Results (Annual Audit) for FY 21/22: *(this is usually a single page at the beginning of the Findings and Questioned Costs section)*

Number of modified/qualified opinions, if any (enter 0 if none):

n/a

**Section 8 - Other Information:**

21. Budgeted/Actual FTES

	FY 19/20	FY 20/21	FY 21/22
21a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target) <i>Resident FTES only.</i>	2254	2047	2047
21b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320, or from more recent CCFS 320 Recal if applicable <i>Report resident FTES only. Please use actual FTES, not hold harmless FTES</i>	1895	1309	1233

22a. During the report year, did the institution settle any contracts with employee bargaining units?

Yes

22b. Did any negotiations remain open?

No

22c. How many unit contracts remained open (ongoing negotiations) for over two years? (enter 0 if none)

0

22d. Please use the box below to provide additional context related to ongoing negotiations.

Q2 settlements: Administrative Support Management group longevity and educational stipends were settled.

23. USDE official cohort Student Loan Default Rate (FSLD)

	Cohort Year 2017 (Published fall 2020)	Cohort Year 2018 (Published fall 2021)	Cohort Year 2019 (Published fall 2022)
Cohort 3-year rate	20.7%	15.6%	9.2%

24a. For report year, how many executive or senior administrative leadership positions have a new permanent administrator hired into the position as of June 30, 2022?

0

**24b. How many executive or senior administration leadership positions have been replaced with an interim, or remain vacant (no planned hire) as of June 30 2022?**

1

**24c. Please describe the leadership change(s) (Please enter 'n/a' if there were no leadership changes.)**

July 1 2021 - Appointed an Interim Superintendent/President  
July 8, 2021 - Appointed an Interim Vice President of Academic Affairs  
Aug 1, 2021 - Appointed an Interim Dean of CTE  
Aug 1, 2021 - Appointed an Interim Dean of LAS  
July 10, 2021 - Appointed a permanent Vice President of Student Services  
June 20, 2022 - Vice President of Administrative Services Retired

**25. Please use this text box to provide any comments regarding the data submitted in this report (optional, no limit).**

The 2021-22 audit is still in process and should be done within the next few weeks.

## **Final Step**

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**Name of person submitting this report:**

Melissa Ericsson

**Title of person submitting this report:**

Director of Fiscal Services

**Email of person submitting this report:**

mericsson@siskiyous.edu

**Email Confirmation:**

mericsson@siskiyous.edu

**By submitting this report on behalf of my institution, I confirm that the data and information contained herein is accurate and correct to the best of my knowledge. The institution acknowledges that knowingly submitting false or inaccurate data may result in notification to the U.S. Department of Education and/or accreditation action.**

Check to confirm and acknowledge