

**CHAPTER 6: BUSINESS & FISCAL AFFAIRS  
ADMINISTRATIVE PROCEDURE NO. 6305**

**COLLEGE OF THE SISKIYOU**

**Procedure Manual**

**Title: Reserves**

**Adoption Date: April 10, 2014**

**Responsible Office: Administrative Services**

**Reference: Budgeting and Accounting Manual, Chapter 5, Appendix A**

The District maintains a minimum 5% of annual expenditures as recommended by the State Chancellor's Office. In addition, every effort is made to maintain a prudent reserve above that minimum 5% to allow for careful cash management.

Reserves are designated by debt service, legal restrictions, and special purposes as deemed necessary by the Administration and approved by the Board.