COLLEGE OF THE SISKIYOUS

SPECIAL REPORT

Submitted by:

Siskiyou Joint Community College District
800 College Avenue
Weed, CA 96094

Submitted to:

Accrediting Commission for Community and Junior Colleges,
Western Association of Schools and Colleges

April 10, 2014

To: Accrediting Commission for Community and Junior Colleges,
Western Association of Schools and Colleges

From: Robert A. Frost, Ph.D.
Interim Superintendent/President
College of the Siskiyous
800 College Avenue
Weed, CA 96094

I certify there was broad participation by the campus community and believe this report accurately reflects the nature and substance of this institution.

Signatures:

Robert A. Frost — 4/9/14

Robert A. Frost, Interim Superintendent/President — Date

4/8/14

Barry Ohlund, Board President — Date

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Introduction

In August 2013, the Accrediting Commission for Community and Junior Colleges (ACCJC) notified College of the Siskiyous that it was identified for additional financial review by the Financial Review Task Force. At its meeting of January 8-10, 2014, the ACCJC acted to direct College of the Siskiyous to provide a special report to the Commission by April 15, 2014.

The following elements of the Financial Reviewers Panel Report were noted:

<u>Recommendation 1</u>: **Develop a long-range budget plan to resolve OPEB financing**. *Standards 3.D.1.c and 3.D.3.c, require the institution to plan for short and long-range liabilities.*

The District is not meeting the Annual Required Contribution (ARC) amount. The pay-as-you-go method is being used which is significantly lower than the ARC. A liability continues to grow on their audited financial statements that could impact their ability to borrow funds in the future. The district funded an external trust as of June 30, 2009, but it does not appear that additional contributions have been made.

<u>Recommendation 2</u>: **Provide additional information as it relates to loan default rates**. *Standard 3.D.3.b. requires the institution to maintain effective oversight of the financial aid program.*

Per review of the Federal Student Aid databases on default rates, there have been increases in defaults over the last several years. Provide the procedures that the college has developed to mitigate high default rates.

<u>Recommendation 3</u>: **Provide a description about what your institution is doing to address declining enrollments**. *Standard 3D.1.b requires that planning reflects a realistic assessment of financial resource availability, development of financial resources, partnerships, and expenditure requirements.*

The District has been in declining enrollment per review of the Annual Fiscal Report. This decline has exceeded the workload reduction necessitated by the state, and the District is currently in stability.

<u>Recommendation 4</u>: **Develop a cash flow plan for the next three years.** *Standard 3.D.3.a. requires that the institution have sufficient cash flow and reserves to maintain stability, strategies for appropriate risk management, and develop contingency plans to meet financial emergencies and unforeseen occurrences.*

The state budget has impacted cash flows with increased inter and intra year deferrals. The college reported general fund cash balances at June 30, 2012 of $338,626 per the CCFS 311. This balance is not sufficient to pay for one month of payroll obligations. The college has done the appropriate work for issuing TRANs as necessary to manage cash during the year. Additional deficit spending will eliminate all available cash in the general fund.

College of the Siskiyous Response to the 2013 Financial Review Task Force Report

Recommendation 1: **<u>Develop a long-range budget plan to resolve OPEB financing.</u>**
Standards 3.D.1.c and 3.D.3.c, require the institution to plan for short and long-range liabilities.

When the new GASB 43/45 regulations were implemented, the District was one of the founding members of the Retiree Health Benefits Funding Program Trust Agreement between Union Bank of California and the Retiree Health Benefit Program Joint Powers Agency, created to address the pooled investing of funds to meet the future obligations of the participating Districts (*See Attachment 1.1)*. College of the Siskiyous initially invested $800,000 in November, 2006 and an additional $200,000 in June, 2007 from excess reserves held at the end of the June 30, 2007 fiscal year. Due to a high claim year in 2011-12, the District needed to withdraw funds to cover retiree claims, but the fund has weathered the volatile market of the last few years and has recovered to its full value of over $843,000 as of December 31, 2013.

The next Actuarial Study is contracted to take place during the summer of 2014 as required. Certain relevant information from the previous two actuarial studies is shown below (*See Attachments 1.2, 1.3)*:

Actuarial Accrued Liability (AAL)			
2009-10	**2010-11**	**2011-12**	**2012-13**
$8,791,862	$8,791,862	$11,486,032	$11,486,032

Unfunded Actuarial Accrued Liability (UAAL)			
2009-10	**2010-11**	**2011-12**	**2012-13**
$7,899,666	$7,899,666	$10,449,488	$10,449,488

Annual Required Contribution (ARC)			
2009-10	**2010-11**	**2011-12**	**2012-13**
$712,575	$712,575	$943,606	$943,606

Amount of Annual Contribution to ARC			
2009-10	**2010-11**	**2011-12**	**2012-13**
$456,296	$477,934	$383,275	$604,183

College of the Siskiyous (the College) is currently on a “pay-as-you-go” basis, which costs approximately $615,000 per year. The ARC is $943,606.

The College had taken several steps to control the costs associated with Post Retirement Health Benefits including discontinuing to provide post- retirement health benefits to new employees after 1992, placing a per employee hard cap on health insurance premiums paid by the District through negotiations with all employee bargaining units in 2012, as well as moving from being self-insured for its Medical coverage to joining California Valued Trust in 2013 (*See Attachments 4.19, 4.20, 4.21, 4.22).*

The Board of Trustees has expressed its intention to utilize any ending balances above the Board’s minimum 7% reserve to increase its general fund reserve up to 10% and to make contributions to the Trust. The strategy underlying this plan is to continue the “pay-as-you-go” approach while making additional contributions to the retiree health benefit fund as the State of California’s economic recovery continues, the COS enrollment restoration continues, and additional funds become available.

The goal is to address the debt associated with the OPEB liability and have it funded within a reasonable time. This plan will also have the added benefit of relieving pressure on the General Fund budget in the future.

To conclude, the College has accelerated its efforts to reform and redesign all processes related to increasing revenue and lowering expenses.

Recommendation 2: <u>Provide additional information as it relates to loan default rates.</u> ***Standard 3.D.3.b. requires the institution to maintain effective oversight of the financial aid program.***

Per review of the Federal Student Aid databases on default rates, there have been increases in defaults over the last several years. Provide the procedures that the college has developed to mitigate high default rates.

The U.S. Department of Education now tracks defaults among federal loan recipients for three years. Two-year rates had previously been the standard. Default rates are higher under the expanded rates. High default rates are a concern in all sectors of higher education.

College of the Siskiyous (COS) currently provides various loan literacy websites for student borrowers to view. In addition, workshops are offered at various times throughout the school year.

Student borrowers are required to complete entrance and exit counseling prior to the institution processing a loan application. This process is required for every year the student borrows funds.

COS is currently challenging the 2011 draft cohort default rate of 30.4%. We have every reason to believe that it will result in an official 2011 default rate of 29.9% or less. Every year COS has challenged our draft default rate, which has always resulted in a lower official default rate (*See Attachment 2.1*)

The California Community Colleges Chancellor's Office has recently contracted with Parker, Pierson and Associates (PPA) to make available to colleges free default prevention consulting services to reduce both default rate and default risk (*See Attachment 2.2*).

Since COS has a 27.7% FY 10 three-year cohort default rate, it is considered a Tier 2 school and has contacted PPA for assistance in developing a default management plan specific to our students.

Default is the responsibility of the entire institution and the default management plan will include:

a. Establishing a default management team which reflects institution wide membership.

b. Analyzing COS default figures, identifying the individual students in default and reviewing the educational history of each.

c. Assigning interventions to appropriate institutional offices and staff.

d. Establishing methods for implementation, tracking, outcomes and results.

COS will begin implementing the default management plan as of June 30, 2014.

Recommendation 3: <u>Provide a description about what your institution is doing to address declining enrollments.</u> ***Standard 3D.1.b requires that planning reflects a realistic assessment of financial resource availability, development of financial resources, partnerships, and expenditure requirements.***

Introduction.
In 2010-11, College of the Siskiyous faced a severe enrollment decline, nearly 20%, from the previous year. This was due to several specific changes that had occurred during the 2009-10 school year:

1. A "support hour" Academic Success Center (ASC) class was eliminated from the schedule in Spring 2010 as it was interpreted by the Interim Vice President of Instruction as not in compliance with Ed Code. New Vice President of Student Learning Frost concurred.
2. Summer camps that primarily enrolled under-age students and did not offer significant college level instruction were eliminated. VPSL Frost concurred.
3. The Banner data system went online during Fiscal Year 2009-10. The College was very careful to not overstate any enrollments; some instructors' attendance records were added at minimum when not posted and corrected at the end of semesters.
4. ACCJC "warning" status was issued July 2010, which we believe affected students' decisions about whether to attend Siskiyous, Shasta, or another regional college.

In brief, it must be stated that COS demonstrated responsiveness to State standards and the strong encouragement to move from its high functioning but antiquated data system to Banner, and suffered its way through the consequences during a time of severe staff and funding shortages.

Further compounding the enrollment problem was a nearly 20% decline in the Siskiyou County college age population (ages 15-45) between the 2000 and 2010 US censuses (*See Attachment 3.6*). Nearly 25% of all Siskiyou County residents in this age range have some College of the Siskiyous coursework. The “Great Recession” caused a population outflow of working age adults, which has left a lingering effect on enrollments ever since. For the above reasons, the College developed an enrollment management plan and associated actions that included:

1. "Stabilization" funding in 2011;
2. Increase grant and other funding activities;
3. Seek out new instructional partnerships to partially offset enrollment losses;
4. Grow hybrid and online learning programs to attract new and remote populations;
5. Improve student support and services as we implemented new student success measures;
6. Manage the academic schedule within the strict financial parameters of the times.

The College has been successful in all of the above and continues to improve. The remainder of the report supplies results and further detail. Attachments provide supporting documentation. There are a variety of additional board reports, campus updates, and agreements which further support this report, but in the interests of (requested) brevity, we welcome your request to review additional documents.

Last year (2012-13), the College increased FTES by over 200 to 2,457 for apportionment purposes. This year (2013-14), the College will:
1. Increase again to 2500+ FTES, or within 100 of previous cap set in 2009-10;
2. Generate over $1.5 million in grant funding (up from $1.2million in previous year);
3. Execute or continue three new instructional partnerships which add CTE and other enrollments;

4. Finalize work on the current Enrollment Management Implementation Plan as we begin to develop the 2015-20 plan;
5. Conduct a review of enrollment services and financial aid operations; and
6. Expand online enrollments by 4-5%, after growing more than 30% over the past three years.

Above all, we recognize that our "crisis" is that of a rural county suffering through a severe economic recession. However, as the above illustrates, we are doing all we can to create and improve our own future at minimal public expense.

But what else are we doing in the realm of enrollment management?
Although we did our fair share of "crisis management" over the past three years, the COS community recognizes that enrollment management is not only recruitment or attendance accounting. In addition to the above immediate practices, we also:

1. Formed a scheduling team to take on the long-term task of improving our academic schedule so more students can build an education plan to graduate in two to three years. (*See Attachment 3.5* to see the improvements we are making in this area).
2. Improved fill rates from 40% to more than 52% over the past two years;
3. Cancelled 80+ low-enrolled sections each semester to refine our offerings this year and improve overall classroom efficiencies;
4. Are at work Spring 2014 on a two-year schedule (rather than a semester-to-semester). We engaged in an all-afternoon activity on Spring 2014 Planning Day so faculty could work directly on this project together with the Vice President of Instruction;
5. Revised Basic Skills Math curriculum in 2013 to reduce overall credits, accelerate student progress and success;
6. Expanded the use of instructional aides in math, reading and writing areas of the ASC to increase assistance for basic skills students; and
7. Many other discrete and specific activities are shown in both attached documents and in the Enrollment Management Plan which is included within our Educational Master Plan (EMP). This year, for example, we have:
    a. Revised orientation and added weekend sessions;
    b. Established clear payment, lodging, and financial aid deadlines, and;
    c. Undertaken a full review of our financial aid services, given ongoing student complaints and audit findings.

Recruitment
Much of our "enrollment management" during 2011 through 2013 was recruitment based. We are managing our way out of a crisis. The College had a solid recruitment report from 2005, but it was largely shelved (according to committee members), perhaps due to the very strong enrollment in the years immediately after. The College also had a full-time recruiter leading up to and during the 2010-11 year, when the biggest drop occurred. In order to respond immediately to the enrollment declines in 2010-11, without repeating what had obviously not worked, we:

1. Created a Recruitment & Retention Taskforce led by student services staff and included members and input from all groups;
2. Held two all-college forums to both gain input and ideas, but also to share the very serious nature of what the enrollment decline would mean for COS;
3. Reviewed the 2005 Recruitment & Retention Report; (*See Attachment 3.1*);
4. Developed an "action-oriented" enrollment management plan (*See Attachment 3.2*) within the COS integrated planning process, based on college-wide input to the EMP;
5. Expanded both our local and regional recruitment activities (*See Attachment 3.3*); and
6. Initiated a variety of dialogues and actions to include everyone in the responsibility of attracting students to College of the Siskiyous (*See 3.4*)

Current Activities through 2014

The College has responded by “casting a wide net” of activities outward since 2010. But we recognize we still have much to learn, and much to do as a college in order to stabilize our enrollments for the long-term. Some of the immediate activities illustrate our continued commitment and diversity of efforts to improve our enrollments. They include:

1. A Board Study Session in February, 2014, on County Demographics (*See 3.6*);
2. Upcoming work with Don Berz, an Enrollment Management Consultant, in the months of May-June, to assess core activities and changes needed. Don Berz is widely recognized as THE statewide expert on this topic, especially after his work in “fixing” College of the Desert in the wake of their $8 million payback to the state for attendance fraud. Don Berz will review our documents and efforts to date, visit staff on campus, and develop a short report to guide our next steps in quality improvement.
3. Beautification. During both our Fall and Spring Planning Days, employees had an opportunity to participate in beautification projects on campus. We recognized the need last year to do more to make our college appealing for our students. The results have also included increased pride and satisfaction for our own employees.
4. Review of our Instructional Service Agreements (ISA). We have two highly successful ISAs which will produce nearly 500 FTES this year. Our relationships with ISA partners and partner districts are based on regular communication with an emphasis on client needs. We also met recently with Chancellor’s Office staff in the finance and attendance accounting areas to review our management and attention to the 13 ISA guidelines. Elias Regalado (Student Attendance Accounting Specialist, California Community Colleges Chancellor’s Office) indicated we are operating by the highest standards he has seen in this area.
5. Development of Budget A and Budget B. Budget B is the same as A but with contingency plans for how the College will go forward should one or both of the ISAs be dropped. By planning for the *possible* loss of one or both ISAs, in the middle of a fiscal year, the College will be able to mitigate the worst effects of funding loss, as we continue to build out programs and partnerships. Especially important is the ability of the Board to prioritize based on these contingencies. The Board has always maintained that budgets should be based on the principle that ISAs provide temporary funding.
6. We are at work on our next Enrollment Management Plan for 2015-20, which will also become a part of the next Educational Master Plan. This plan will have very specific priorities and activities, based on what we have learned over the past three years.

Recommendation 4: **<u>Develop a cash flow plan for the next three years.</u>** ***Standard 3.D.3.a. requires that the institution have sufficient cash flow and reserves to maintain stability, strategies for appropriate risk management, and develop contingency plans to meet financial emergencies and unforeseen occurrences.***

The College's projection of revenues and expenditures for the current and three subsequent fiscal years should be viewed as a trend based on certain criteria and assumptions rather than as a prediction of exact numbers. We believe that our projection is reasonable based on our review of the data.

The College takes pride in the fact that during the past few years of economic hardship, which included a significant state mandated cut in FTES, it has met the Board's required 7% reserve level on an annual basis, and minimized negative impacts on class offerings (*See Attachments 4.2, 4.3*).

For 2013-14, College of the Siskiyous has adopted a balanced Annual Budget that does not utilize funds from its general fund reserves. Prior year budgets have invested funds into District programs, but the general fund reserve has always remained at or above the Board designated 7% for the past six years and is expected to be at 7% or greater at the end of fiscal year 2013-14.

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Ending Reserves	$1,332,645	$2,115,685	$2,525,801	$1,968,170	$1,279,631	$1,247,322
% of Budget	8.20%	13.05%	15.30%	11.40%	7.86%	7.67%*

**After CCCCO Feb. 2014 recalculation of deficit factor*

The cash flow problems of the State have resulted in delaying the disbursement of funds to the California Community Colleges through the "Deferral" process. As of June 30, 2012 and June 30, 2013, the State of California delayed the payment of $2.82 million and $2.99 million, respectively to COS. The chart below reflects the total deferrals by year for the District for 2011-12, 2012-13, and 2013-14, as well as the corresponding percentage of net apportionment.

	2011-12	2012-13	2013-14*
State Deferrals	$2,824,053	$2,987,526	$1,865,142
Net Apportionment	$9,780,507	$10,051,069	$9,722,918
% of Net Apportionment	28.87%	29.72%	19.08%

**Estimated for 2013-14 based on current expectations*

Given the State's use of the deferral process as a means to balance the budget, the District has experienced decreased cash flow because monies which should have been disbursed by the State in June each year were not distributed until July of the following year. This is reflected in the District's $338,626 cash balance as of June 30, 2012.

Every year the District prepares cash flow projections as a part of its participation in the CCLC TRAN program. An extension of that calculation through 2016-17 is included with this report. The District has participated in the Fiscal Year TRAN program for many years as a means to manage its cash flow during the fall of each year through the receipt of property tax revenues in early December.

Since the initiation of the State's inter and intra year deferrals, the District has had to manage cash balances much more carefully. With the extensive use of this methodology by the State in the last couple of years, including the delayed disbursement of Proposition 30 monies a year ago, the District has relied on both the Fiscal Year and Mid-Year TRAN programs in order to maintain fiscal operations. With the Governor's proposal to eliminate the deferrals, the District will be able to better predict and manage its cash flow needs.

In developing the cash flow analysis for this report, COLA funds include percentages which are based on the Governor's Proposed Budget for 2014-15 and the Community College Dartboard Statutory COLA for 2015-16 and 2016-17. Since the actual and projected COLA's have fallen below the statutory levels, the District is conservatively estimating 1.00% less than the percentages included in the School Services of California Community College Financial Projection Dartboard for the 2014-15 Proposed Budget (*See Attachment 4.1*). In addition, the District is using the following estimates for the COLA and Deficit Factor components of its revenue projections:

	2014-15	**2015-16**	**2016-17**
COLA	.86%	1.20%	1.40%
Deficit Factor	1.00%	1.00%	1.00%

In an effort to create a sustainable financial environment, the District has taken several cost cutting measures such as negotiated salary reductions during 2011-12 and 2012-13 and a hard cap on the District's contribution towards employee's health benefit premiums. COS has also joined the California Valued Trust group for health benefits and has discontinued being self-insured for medical and prescription benefits. (*See Attachments 4.13, 4.14, 4.15, 4.16, 4.17, 4.18*)

The College has developed strategies and plans to ensure balanced budgets that have ongoing revenues to meet or exceed its ongoing expenditures without the use of reserves; maintaining a minimum prudent reserve level; and addressing funding for its long term financial commitments.

College of the Siskiyous has been in restoration during the past three years and expects to significantly improve its generation of FTES again during this current year. The implementation of ISAs with the San Francisco Police Academy and Farmworker Institute for Education and Leadership Development (FIELD) in 2012, have contributed to a significant increase in FTES during these past two years (*See Attachments 4.2, 4.3*).

The College is estimating the FTES for the next few years to be relatively flat as the District determines/establishes a sustainable base level of FTES from which to operate. This will be accomplished through a combination of base FTES and ISAs that are already in place for fiscal year 2013-14. Below are the actual and funded FTES for the past six years, as well as the associated total calculated revenue.

	2007-08	**2008-09**	**2009-10**	**2010-11**	**2011-12**	**2012-13**
Actual FTES	2,431.50	2,671.45	2,603.09	2,250.08	2,150.42	2,457.12
Funded FTES	2,431.50	2,662.82	2,533.85	2,250.08	2,150.42	2,457.12
Total Revenue	$14,691,245	$15,591,235	$15,251,378	$15,201,165	$14,009.559	$14,534,612
Deficit Factor (included)	($48,136)	($187,751)	0	($49,284)	($271,544)	($32,689)

Through continued participation in the CCLC Fiscal Year TRAN program, the District projects sufficient cash flow throughout the next three years. The following chart reflects the projected low and high cash balances through 2016-17.

Cash Flow Projections	**2014-15**	**2015-16**	**2016-17**
Cash (Lowest Level)	($88,099)	$38,468	$79,231
TRAN Amounts	$1,635,000	$1,635,000	$1,635,000
Cash with TRAN	$1,546,901	$1,673,468	$1,714,231
Cash (Highest Level)	$3,541,682	$2,947,166	$2,972.886

The College recognizes that one of its top priorities is following a financial strategy that ensures financial stability for both the short and long term. The financial strategy needs to serve the dual purposes of guaranteeing financial stability and ensuring that resource allocation planning effectively meets the needs of the College and maintains its mission. Through these efforts, the College has created a strategy to ensure a balanced budget with an increased reserve level and is developing a plan to meet its long-term financial commitments, such as Other Post-Employment Benefits (OPEB). The College realizes that it is in a changing environment, and to be successful in the future it must structure its financial strategy so that the temporary, one-time measures used in the past such as furloughs, salary freezes, and retirement incentives will not be repeated in the future.

The College has developed a financial strategy that has resulted in balanced budgets that have ongoing revenues to meet or exceed ongoing expenditures without the use of reserves. It has adopted the Planning Calendar, Budget Development Calendar, and Enrollment Management Plan. The President and the Board of Trustees are committed to maintaining the financial stability of the institution, as evidenced by its often-stated minimum reserve of 7% with a goal of increasing to a 10% reserve as soon as possible (*See Attachment 4.7*). Any end-of-year amount above the 7% balance is to be considered for use towards the 10% reserve and OPEB funding obligations.

Linking Institutional Goals, Planning, and Assessment to Resource Allocation

The College has several ongoing cost increases that are factored into its financial projections, such as the restoration of prior year's salary reductions, step/column increases, benefit soft cost increases, utilities, and health benefits for both retirees and active employees.

The College recognizes the need to better integrate its financial planning with its various institutional plans. To address this, the College moved quickly to fill the Institutional Researcher position when it became vacant. This position is viewed as critical in our efforts to facilitate the direct links between program review data, assessment data, financial planning, educational master plan goals, and institutional goals.

New or additional funding requests appear in the Resource Needs List (*See Attachment 4.20*) that is updated annually using information from the Program Review process. As these requests are reviewed and prioritized, potential funding sources are identified such as general funds, enterprise funds, categorical funds or specific grant funds. For example, for 2013-14, the College will generate over $1.5 million in grant funding (up from $1.2 million in the previous year).

The current budget development processes and timelines allow the College to identify on-going expenditures, one-time expenditures, and new expenditures during budget preparations that will aid in developing more accurate annual budgets. This process will also illuminate how enhanced budget requests obligate the College to generate new revenue, increase cost efficiencies, and tie the budget to the institutional goals and mission (*See Attachments 4.6, 4.7, 4.8*).

Appendices

Recommendation 1 Attachments

1.1 Retiree Health Benefits funding Program Trust Agreement by and between Union Bank of California and the Retiree Health Benefits Program Joint Powers Agency, dated March 15, 2006

1.2 College of the Siskiyous Actuarial Study of Retiree Health Liabilities as of December 1, 2008

1.3 College of the Siskiyous Actuarial Study of Retiree Health Liabilities as of December 1, 2011

Recommendation 2 Attachments

2.1 Three-year National Student Loan Data System Cohort Default Rate History List for College of the Siskiyous

2.2 California Community College Default prevention Initiative FY 10 Tier 2 Project dated February 26, 2014

Recommendation 3 Attachments

3.1 Executive Summary and Action Plan

3.2 2010-2014 EMP Implementation Plan

3.3 Board Report and Summary from Recruitment and Retention Task Force

3.4 Memo dated December 15, 2010 from Robert A. Frost regarding Enrollment Management

3.5 Process and Parameters for Developing the Schedule of Classes, updated 2013

3.6 Enrollment Management Board Study Session PowerPoint, Bart Scott, Director of Research, dated March 4, 2014

Recommendation 4 Attachments

4.1 SSC Community College Financial Projection Dartboard, 2014-15 Proposed Budget, Attachment A

4.2 Board Report #4670 dated August 6, 2013, Fiscal Health

4.3 Board Report #4585 dated August 7, 2012, Fiscal Health

4.4 Master agreement between Siskiyou Joint Community College District and San Francisco Police Department, dated March 23, 2012

4.5 Instructional service agreement between Farmworker Institute for Education & Leadership Development (FIELD) and College of the Siskiyous, including addendum dated March 5, 2013

4.6 Board Report #4558 dated April 3, 2012, 2012/13 Budget Assumptions and Timeline

4.7 Board Report #4633, dated February 5, 2013, Board Identification of Strategic Budget Priorities

4.8 Board Report #4721, dated February 4, 2014, 2014/15 Budget Assumptions

4.9 Financial Statements and Supplementary Information with Independent Auditors Reports, dated June 20, 2011

4.10 Financial Statements and Supplementary Information with Independent Auditors Reports, dated June 30, 2012.

4.11 Financial Statements and Supplementary Information with Independent Auditors Reports, dated June 30, 2013

4.12 Board Report #4741, dated April 8, 2014, Annual Financial Audit Report Revision

4.13 Agreement between Siskiyou Joint Community College District and California School Employee Association (CSEA) 2012-2015

4.14 Agreement between Siskiyou Joint Community College District and College of the Siskiyous Faculty Association/CCA/CTA/NEA 2012-2015

4.15 Article 8, Compensation, page 18, Bargaining Agreement with CSEA

4.16 Article 9, Health & Welfare Benefits, page 20, Bargaining Agreement with CSEA

4.17 Article 17, Health & Welfare Benefits, page 37, Bargaining Agreement with Faculty Association

4.18 Article 18, Compensation, page 40, Bargaining Agreement with Faculty Association

4.19 Three-Year Budget Comparison

4.20 Board Prioritization List