



**2020 Annual Fiscal Report Questions  
California Community College  
(Fiscal Year 2018-2019; Due 4/3/2020)**

**General Information:**

1. Confirm College Information
2. District name      Shasta-Tehama-Trinity Joint Community College District
3. Contact information for college and district Chief Business Officers(s)
  - a. Name of College Chief Business Officer (CBO)    Gregory Smith
  - b. Title of College CBO    Interim Assistant Superintendent/Vice President of Administrative Services
  - c. Phone number of College CBO    530-242-7525
  - d. E-mail of College CBO    gsmith@shastacollege.edu
  - e. Name of District CBO    Gregory Smith
  - f. Title of District CBO    Interim Assistant Superintendent/Vice President of Administrative Services
  - g. Phone number of District CBO    530-242-7525
  - h. E-mail of District CBO    gsmith@shastacollege.edu

[additional information: The District CBO email address will be copied on the final report once it has been approved by the CEO]

**DISTRICT DATA (including single college organizations) Revenue:**

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

	FY 16/17	FY 17/18	FY 18/19
4. a. Total Unrestricted General Fund Revenues	\$ 44,452,929	\$ 47,045,055	\$ 49,472,542
b. Other Unrestricted Financing Sources (account 8900)	\$ 26,212	\$ 33,591	\$ 31,499
	FY 16/17	FY 17/18	FY 18/19
5. a. Net (Adjusted) Unrestricted General Fund Beginning Balance	\$ 10,425,389	\$ 10,476,735	\$ 10,556,860

[additional information: use adjusted beginning fund balance from CCFS 311 Annual]

b. Net Unrestricted General Fund Ending Balance, including transfers in/out	\$ 10,476,735	\$ 10,556,860	\$ 9,971,793
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[additional information: This amount is the amount reported on the CCFS 311 report after transfers in/out]

**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)	\$ 43,241,612	\$ 45,311,893	\$ 50,057,609
b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	\$ 36,868,306	\$ 39,141,297	\$ 41,809,482
c. Other Unrestricted General Fund Outgo (6a - 6b)	\$ 6,373,306	\$ 6,170,596	\$ 8,248,127
d. Unrestricted General Fund Ending Balance	\$ 10,476,735	\$ 10,556,860	\$ 9,971,793

[additional information: same as 5b, which includes transfers in/out]

**Liabilities:**

	FY 16/17	FY 17/18	FY 18/19
7. Did the District borrow funds for cash flow purposes?	Yes/ <input checked="" type="radio"/> No	Yes/ <input checked="" type="radio"/> No	Yes/ <input checked="" type="radio"/> No

	FY 16/17	FY 17/18	FY 18/19
8. Total Borrowing			
a. Short-Term Borrowing (TRANS, etc.)	\$ 0	\$ 0	\$ 0

[additional information: list total short-term Unrestricted General Fund Borrowing/Debt]

b. Long-Term Borrowing (COPs, Capital Leases, other long-term borrowing)	\$ 0	\$ 0	\$ 0
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[additional information: list total long-term Unrestricted General Fund Borrowing/Debt (not G.O. Bonds)]

	FY 16/17	FY 17/18	FY 18/19
9. a. Did the District issue unrestricted long-term debt instruments or other new borrowing (not G.O. Bonds) during the fiscal year?	Yes/ <input checked="" type="radio"/> No	Yes/ <input checked="" type="radio"/> No	Yes/ <input checked="" type="radio"/> No

b. What type(s)			
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c. Total Amount	\$ 0	\$ 0	\$ 0
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	FY 16/17	FY 17/18	FY 18/19
10. Debt Service Payments (Unrestricted General Fund)	\$972,400	\$ 540,933	\$ 539,231

[additional information: This amount also includes transfers made from the Unrestricted General Fund to any other fund for the purposes of debt service payments]

**Other Post-Employment Benefits (OPEBs):**  
**(Source: Most recent GASB 74/75 OPEB Actuarial Report)**

	FY 18/19
11. a. Total OPEB Liability (TOL) for OPEB	\$ 38,252,976
b. Net OPEB Liability (NOL) for OPEB	\$ 22,598,817
c. Funded Ratio [Fiduciary Net Position (FNP/TOL)]	37.3 %
d. NOL as Percentage of OPEB Payroll	80.9 %
e. Service Cost (SC)	\$ 83,762
f. Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability	\$ 2,844,543

[additional information: Annual contribution to the Service Cost is generally the pay-as-you-go cost paid by the unrestricted general fund. Any contribution to the NOL is generally above that amount, and is paid into an Irrevocable Trust during the fiscal year. Please list both amounts here. Note this does not include any change in value or investment earnings of the trust.]

12. Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date (mm/dd/yyyy) 6/30/2019

13. a. Has an irrevocable trust been established for OPEB liabilities? Yes/ No

	FY 16/17	FY 17/18	FY 18/19
b. Amount deposited into OPEB Irrevocable Reserve/Trust	\$ 368,900	\$ 527,304	\$ 1,750,000

[additional information: Add amounts deposited during the fiscal year. These amounts are usually included in the District's Annual Audit.]

c. Amount deposited into non-irrevocable Reserve specifically for OPEB	\$ 0	\$ 0	\$ 0
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d. OPEB Irrevocable Trust Balance as of fiscal year end	\$ 14,281,308	\$ 15,660,396	\$ 17,157,281
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**Cash Position:**

	FY 16/17	FY 17/18	FY 18/19
14. Cash Balance at June 30 from Annual CCFS-311 Report (Combined Balance Sheet Total accounts 9100 through 9115)	\$ 16,379,661	\$ 14,008,348	\$ 14,447,092

15. Does the district prepare cash flow projections during the year? Yes/ No

**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) 12/12/2019

**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.

[additional information: Audited Financial Statements must be submitted to CCCCCO and Audit Clearing House by 12/31.]

17. Summarize Material Weaknesses and Significant Deficiencies from the annual audit report (enter n/a if not applicable)

FY 2016/17	N/A
FY 2017/18	N/A
FY 2018/19	The District did not accrue approximately \$91,260 for the cost of services provided during the 2018-19 fiscal year for retention related to Measure H projects that were in progress over the fiscal yearend.

**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)	7,270	7,223	6,635
b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	7,223	6,258	6,740

	FY 16/17	FY 17/18	FY 18/19
19. Number of FTES shifted into the fiscal year, or out of the fiscal year	953	N/A	0

[additional information: If the District shifted both in and out of a fiscal year, report the net (positive or negative). A negative number may be entered.]

20. a. During the reporting period, did the institution settle any contracts with employee bargaining units? Yes / No
- b. Did any negotiations remain open? Yes / No
- c. Describe significant impacts of settlements. If any negotiations remain open over one year, describe length of negotiations, and issues

None

**College Data:**

[additional information: For a single college district the information is the same that was entered into the District section of the report.]

	FY 16/17	FY 17/18	FY 18/19
21. a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	7,270	7,223	6,700
b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	7,223	6,258	6,740

	FY 16/17	FY 17/18	FY 18/19
22. Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.)	\$44,426,717	\$ 47,011,464	\$49,472,542

	FY 16/17	FY 17/18	FY 18/19
23. Final Unrestricted General Fund Expenditures (for Single College Districts, use the number in 6a.)	43,241,612	45,311,893	50,057,609

[additional information: For a college within a multi-college District, include District allocated costs.]

	FY 16/17	FY 17/18	FY 18/19
24. Final Unrestricted General Fund Ending Balance (for Single College Districts, use the number in 6d.)	\$10,476,735	\$10,556,860	\$ 9,971,793

	FY 16/17	FY 17/18	FY 18/19
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?	100 %	100 %	100 %

	Cohort Year 2014	Cohort Year 2015	Cohort Year 2016
26. USDE official cohort Student Loan Default Rate (FSLD) (3-year rate )	23 %	20 %	14.7 %

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  No

[additional information: Senior administrative leadership generally includes the Chief Executive Officer (CEO) of the college and any administrators who report to that position and/or sit on the CEO’s cabinet or executive committee. ‘Senior executive leadership’ always includes the chief business official, chief financial officer of the college.]

Please describe the leadership change(s)

**NOTE: The Annual Fiscal Report must be certified as complete and accurate by the CEO. Once all the questions have been answered by the CBO, there will be an option to send an email notification to the CEO that the report is ready for certification. The CEO will be able to login and certify the answers. Only the CEO may submit the final Annual Fiscal Report.**

**End of Fiscal Report**



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## Getting Started – 2020 Annual Fiscal Report

### California Community Colleges

This document is provided to assist you in completing the ACCJC 2020 Annual Fiscal Report and submitting it electronically. You will be using data prior to 12/31/2019 and the two previous fiscal years to complete this report except where specified otherwise. Attached are the report questions you may wish to use before completing the report online.

1. The College Chief Executive Officer (CEO), the College Accreditation Liaison Officer (ALO) will each receive e-mail instructions with an individually assigned username and password. The ALO will create a username and password for the current College Chief Business Officer (CBO) using the ["Update Profile"](#) link.
2. After logging in, the ["Update Profile"](#) link is found in the upper right hand corner of the page to confirm your college information. The update profile link is where the College may add additional accounts for a district/system CBO, if the College is part of a multi-college district.
3. Only the College CEO can submit the final version of the Annual Fiscal Report. The CEO will use the separate username and password sent by e-mail to submit the report.
4. You may download copies of this document from the Annual Fiscal Report login screen by clicking on the ["Getting Started"](#) link near the bottom of the login screen.
5. Some questions have ["\[Read Additional Instructions\]"](#) pop-up windows that contain important details to assist in accurately providing the requested information.
6. If you need to skip a question because you do not have all the information or need to validate data, a "skip" button is provided. The report form will retain any information that is entered and mark the question as "skipped" so that you will be able to more easily find it at a later time to complete and submit the answer. If you need to go back to a previous question use ["Review Previous Question"](#) at the bottom of the page.
7. All fields must have an entry in order for the form to be submitted. If the question is not applicable to your college enter "n/a" to allow the form to be submitted.
8. You may edit your answers as many times as you wish until the CEO performs the ["Final Submission"](#) of the Annual Fiscal Report. When the ["Final Submission"](#) is performed, the CEO is affirming and certifying the accuracy of the report. Upon the final submission, e-mail notifications will be sent to the ALO, College CBO, and the institution's CEO with a copy of the final report. The district/system CBO, if any, will also receive a copy. Be certain to retain a copy of the final report for college files.

9. For California community colleges:
  - a. Except as noted, all data should be district data.
  - b. All reported data should match California Community College annual CCFS 311 data and the annual fiscal audit.
10. Data accuracy is essential. Incorrect data can result in referral to the Financial Reviewer Panel process. Knowingly submitting false or unsupported data may result in notification to the U.S. Department of Education and accreditation action.
11. If a question is not applicable, please enter **n/a** in that box.
12. The Audited Financial Statements are to be submitted electronically to: [support@accjc.org](mailto:support@accjc.org). PDF format is preferred. Colleges are expected to submit the audit by April 3, 2020.
13. The Annual Fiscal Report must be certified and submitted by **April 3, 2020**.
14. If any changes are required after you have submitted the report, please call Stephanie Droker, 415-506-0234, at the Commission office.
15. If you have any questions about the form please e-mail Stephanie Droker at [sdroker@accjc.org](mailto:sdroker@accjc.org).