



Annual Fiscal Report
California Community College
Reporting Year: 2019-2020
General Information
Question 2 of 27

2. District Name:

Shasta Tehama Trinity Joint Community College I

Is the college a single college district?
[Additional Instructions]

Yes No

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General Information
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3. Contact information for college and district Chief Business Officer(s)

a. Name of College Chief Business Officer (CBO)	<input type="text" value="Jill Ault"/>
b. Title of College CBO	<input type="text" value="Vice President of Administrative Services"/>
c. Phone number of College CBO	<input type="text" value="530-242-7529"/>
d. E-mail of College CBO	<input type="text" value="jault@shastacollege.edu"/>
e. Name of District CBO	<input type="text" value="Jill Ault"/>
f. Title of District CBO	<input type="text" value="Vice President of Administrative Services"/>
g. Phone number of District CBO	<input type="text" value="530-242-7529"/>
h. E-mail of District CBO [Additional Information]	<input type="text" value="jault@shastacollege.edu"/>

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Annual Fiscal Report
California Community College
Reporting Year: 2019-2020
DISTRICT DATA (including single college organizations)
Revenue
Question 4 of 27

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

	FY 17/18	FY 18/19	FY 19/20
4. a. Total Unrestricted General Fund Revenues (excluding account 8900)	\$ 47,045,055	\$ 49,472,542	\$ 52,468,098
b. Other Unrestricted Financing Sources (Account 8900)	\$ 33,591	\$ 31,499	\$ 4,225

i. Other Unrestricted Financing Sources (account 8900) is primarily comprised of (if applicable):
[Additional Instructions]

Year	Description	Amount	Sustainable/One-time
FY 17/18	Recycling	\$ 33,591	Sustainable
FY 17/18		\$	
FY 18/19	Recycling	\$ 31,499	Sustainable
FY 18/19		\$	
FY 19/20	REcycling	\$ 4,225	Sustainable
FY 19/20		\$	

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Annual Fiscal Report
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Reporting Year: 2019-2020
DISTRICT DATA (including single college organizations)
Revenue
Question 5 of 27

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

	FY 17/18	FY 18/19	FY 19/20
5. a. Net Unrestricted General Fund Beginning Balance [Additional Instructions]	\$ 10,476,735	\$ 10,556,860	\$ 9,971,793
b. Net Unrestricted General Fund Ending Balance [Additional Instructions]	\$ 10,556,860	\$ 9,971,793	\$ 10,162,672

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Annual Fiscal Report
California Community College
Reporting Year: 2019-2020
Expenditures/Transfers
(General Fund Expenditures/Operating Expenditures)
Question 6 of 27

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

	FY 17/18	FY 18/19	FY 19/20
6. a. Total Unrestricted General Fund Expenditures (including account 7000)	\$ 45,311,893	\$ 50,057,609	\$ 50,836,317
b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	\$ 39,141,297	\$ 41,809,482	\$ 44,524,806
c. Other Unrestricted General Fund Outgo (6a - 6b)	\$ 6,170,596	\$ 8,248,127	\$ 6,311,511
d. Unrestricted General Fund Ending Balance [Additional Information]	\$ 10,556,860	\$ 9,971,793	\$ 10,162,672
e. If the report year closed with an Unrestricted General Fund deficit, does the district anticipate to close 2020-21 with a deficit?	<input type="radio"/> Yes <input checked="" type="radio"/> No		
i. If yes, what is the estimated unrestricted deficit?	\$ N/A		

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Liabilities
Question 7 of 27

7. Did the District borrow funds for cash flow purposes?
- | | FY 17/18 | FY 18/19 | FY 19/20 |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| | <input type="radio"/> Yes | <input type="radio"/> Yes | <input type="radio"/> Yes |
| | <input checked="" type="radio"/> No | <input checked="" type="radio"/> No | <input checked="" type="radio"/> No |

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Liabilities
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	FY 17/18	FY 18/19	FY 19/20
8. Total Borrowing/Total Debt — Unrestricted General Fund			
a. Short Term Borrowing (TRANS, etc) [Additional Information]	\$ 0 <input type="text"/>	\$ 0 <input type="text"/>	\$ 0 <input type="text"/>
b. Long Term Borrowing (COPs, Capital Leases, other long term borrowing) [Additional Information]	\$ 0 <input type="text"/>	\$ 0 <input type="text"/>	\$ 0 <input type="text"/>

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Liabilities

Question 9 of 27

	FY 17/18	FY 18/19	FY 19/20
9. a. Did the district issue long-term debt instruments or other new borrowing (not G.O. bonds) during the fiscal year noted?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
b. What type(s)	<input type="text"/>	<input type="text"/>	<input type="text"/>
c. Total amount	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>	\$ <input type="text" value="0"/>

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Reporting Year: 2019-2020
Liabilities
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	FY 17/18	FY 18/19	FY 19/20
10. Debt Service Payments (Unrestricted General Fund) [Additional Information]	\$ 540,933	\$ 539,231	\$ 543,803

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Other Post Employment Benefits
Question 11 of 27

(Source: Most recent GASB 74/75 OPEB Actuarial Report)

	FY 19/20
11. a. Total OPEB Liability (TOL) for OPEB	\$ 37,245,233
b. Net OPEB Liability (NOL) for OPEB	\$ 20,092,088
c. Funded Ratio [Fiduciary Net Position (FNP/TOL)]	46 %
d. NOL as Percentage of OPEB Payroll	56 %
e. Service Cost (SC)	\$ 86,065
f. Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability [Additional Information]	\$ 2,903,269

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Annual Fiscal Report
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Other Post Employment Benefits
Question 12 of 27

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

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Reporting Year: 2019-2020
Other Post Employment Benefits
Question 13 of 27

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

	FY 17/18	FY 18/19	FY 19/20
b. Amount deposited into Irrevocable OPEB Reserve/Trust [Additional Information]	\$ 527,304	\$ 1,750,000	\$ 666,667
c. Amount deposited into non-irrevocable Reserve specifically for OPEB	\$ 0	\$ 0	\$ 0
d. OPEB Irrevocable Trust Balance as of fiscal year end	\$ 15,660,396	\$ 15,660,396	\$ 19,645,137

e. Has the district utilized OPEB or other special retiree benefit
funds to help balance the general fund budget in 2019/20?
[Additional Information] Yes No

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Annual Fiscal Report
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Cash Position
Question 14 of 27

	FY 17/18	FY 18/19	FY 19/20
14. Cash Balance at June 30 from Annual CCFS-311 Report (Combined General Fund Balance Sheet Total – Unrestricted and Restricted- accounts 9100 through 9115)	\$ 14,008,348	\$ 14,447,092	\$ 14,031,290

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Cash Position
Question 15 of 27

15. a. Does the district prepare cash flow projections during the year? Yes No
- b. Does the district anticipate significant cash flow issues during 2020-21? [Additional Information] Yes No

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Annual Audit Information
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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)

12/17/2020

NOTE: Audited financial statements are due to the ACCJC no later than April 9, 2021. A multi-college district may submit a single district audit report on behalf of all the colleges in the district.

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Annual Fiscal Report
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Annual Audit Information
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17. a. List the number of audit findings for each year: (enter 0 if none)

FY 17/18	FY 18/19	FY 19/20
0	0	0

b. From Summary of Auditors Results (Annual Audit) for 2019-20 (this is usually a single page at the beginning of the Findings and Questioned Costs section):

Financial Statements

- i. Type of auditor's report issued Modified Unmodified
- ii. Internal Control Material Weaknesses identified Yes No
- iii. Internal Control Significant Deficiencies identified Yes No

Federal Awards

- i. Type of auditor's report issued on compliance Modified Unmodified
- ii. Internal Control Material Weaknesses identified Yes No
- iii. Internal Control Significant Deficiencies identified Yes No
- iv. Qualified as low-risk auditee Yes No

State Awards

- i. Type of auditor's report issued on compliance Qualified/Modified Unqualified/Unmodified
If qualified, how many state programs were qualified
- ii. Internal Control Material Weaknesses identified Yes No N/A
- iii. Internal Control Significant Deficiencies identified Yes No N/A

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Other Information
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	FY 17/18	FY 18/19	FY 19/20
18. a. Final Adopted Budget — budgeted Full Time Equivalent Students (FTES) (Annual Target) [Additional Information]	<input type="text" value="7,223"/>	<input type="text" value="6,635"/>	<input type="text" value="6,900"/>
b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320 [Additional Information]	<input type="text" value="6,258"/>	<input type="text" value="6,740"/>	<input type="text" value="6,850"/>

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Other Information
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19. Number of FTES shifted into the fiscal year, or out of the
fiscal year [Additional Information]

	FY 17/18	FY 18/19	FY 19/20
	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

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Other Information
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20. a. During the reporting period, did the district settle any contracts with employee bargaining units? Yes No
- b. Did any negotiations remain open? Yes No

c. Describe significant fiscal impacts. If any negotiations remain open over one year, describe length of negotiations, and issues

N/A

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College Data
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NOTE: Per Question 2, this is a single college district. Therefore, **21a and 21b were set to read-only** and were auto-filled with the information provided in 18a and 18b. If you need to make changes, please edit either Question 2 (Is this college a single college district?) or Question 18 - District Data used to auto-fill part '21a' and '21b' of this question.

College Data [Additional Information]

	FY 17/18	FY 18/19	FY 19/20
21. a. Final Adopted Budget - budgeted Full Time Equivalent Students (FTES) (Annual Target)	7,223	6,635	6,900
b. College Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	6,258	6,740	6,850
c. Is the college experiencing enrollment decline in the current (2020-21) year?	<input checked="" type="radio"/> Yes <input type="radio"/> No		
i. If yes, what is the estimated FTES decline?	<input type="text" value="1,027"/>		

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College Data
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NOTE: Per Question 2, this is a single college district. Therefore, **22 was set to read-only** and were auto-filled with the information provided in 4a. If you need to make changes, please edit either Question 2 (Is this college a single college district?) or Question 4a - District Data used to auto-fill this question.

	FY 17/18	FY 18/19	FY 19/20
22. Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.)	\$ 47,045,055	\$ 49,472,542	\$ 52,468,098

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College Data
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NOTE: Per Question 2, this is a single college district. Therefore, **23 was set to read-only** and were auto-filled with the information provided in 6a. If you need to make changes, please edit either Question 2 (Is this college a single college district?) or Question 6a - District Data used to auto-fill this question.

	FY 17/18	FY 18/19	FY 19/20
23. Final Unrestricted General Fund Expenditures (for Single College Districts, use the number in 6a.) [Additional Information]	\$ 45,311,893	\$ 50,057,609	\$ 50,836,317

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College Data
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NOTE: Per Question 2, this is a single college district. Therefore, **24 was set to read-only** and were auto-filled with the information provided in 6d. If you need to make changes, please edit either Question 2 (Is this college a single college district?) or Question 6d - District Data used to auto-fill this question.

	FY 17/18	FY 18/19	FY 19/20
24. Final Unrestricted General Fund Ending Balance (for Single College Districts, use the number in 6d.)	\$ 10,556,860	\$ 9,971,793	\$ 10,162,672

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College Data
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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 17/18	FY 18/19	FY 19/20
	<input type="text" value="100"/> %	<input type="text" value="100"/> %	<input type="text" value="100"/> %

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College Data
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	Cohort Year 2014	Cohort Year 2015	Cohort Year 2016
26. USDE official cohort Student Loan Default Rate (FSLD)(3 year rate)	<input type="text" value="23"/> %	<input type="text" value="20"/> %	<input type="text" value="15"/> %

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District and College Data
Question 27 of 27

27. a. Were there any executive or senior administration leadership changes at the College or District during the fiscal year, including June 30? List for the District and for the College. [Additional Information] Yes No

b. Please describe the leadership change(s)

Change in Vice President of Administrative Services Spring 2020. Position filled February 2021 by the previous Associate Vice President of Business Services.

- c. How many executive or senior administration positions have been replaced with an interim, or remain vacant?

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