



Outcomes | Innovation | Improvement

ACCREDITING COMMISSION FOR
COMMUNITY AND JUNIOR COLLEGES

WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES

2023 Annual Fiscal Report

General Instructions and Survey Questions (California Community Colleges in Single-College Districts)

This document provides assistance with the ACCJC 2023 Annual Fiscal Report (AFR). The final version of the report will be submitted online, but the questions are included below for reference and to facilitate the data collection process. For California Community Colleges, the 2023 AFR is due no later than **April 14, 2023**.

ACCJC Support Contacts:

For technical support: Tom Lane (tlane@accjc.org)
For all other questions: Catherine Webb (cwebb@accjc.org)

Background: About the ACCJC Annual Fiscal Report (AFR)

In accordance with federal regulations and the Commission [Policy on Monitoring Institutional Performance](#), ACCJC applies a set of annual monitoring and evaluation approaches to assess member institutions' strengths, stability, and ongoing alignment with the Standards during the course of the accreditation review cycle. The Annual Fiscal Report (AFR) is one of the tools used for this process. The AFR collects institutions' self-reported data related to key indicators of fiscal health across a three-year period. AFR submissions are reviewed against a composite financial index by ACCJC's fiscal advisory team, which includes business officers from member institutions in addition to ACCJC staff. ACCJC staff follow up with institutions in the event that additional information or monitoring is required.

Overview of the 2023 AFR Survey

There were no major changes to the questions for the 2023 AFR survey. However, ACCJC staff made several changes to improve usability and streamline data collection and review processes. Questions related to FTES shifting between fiscal years and college-level carryover amounts have been removed, as were subsidiary questions related to *current-year* deficits, cash flow, and enrollment changes. Questions related to the annual audit, contract negotiations, and executive leadership positions have been streamlined and an open-ended text box has been added to allow institutions to provide additional context if useful.

Accessing, Completing, and Submitting the 2023 AFR Survey

Institutions submit the AFR electronically via an online survey. Instructions for accessing the survey are provided to each institution's Accreditation Liaison Officer (ALO) via email, usually in early February. Please contact Tom Lane (tlane@accjc.org) for assistance accessing the survey.

The 2023 AFR collects data for the three-year period that includes FY 19-20, FY 20-21, and FY 21-22, unless otherwise noted. Additional information and data definitions are provided in the instruction text where relevant. All questions in the survey are required, unless otherwise noted. If a question is not applicable, please enter **N/A**. Answers are saved automatically, and can be accessed and revised as many times as needed prior to submission.

To submit a final copy, follow the instructions in the Final Step page of the online survey. When the survey has been submitted, ACCJC will forward a final PDF copy of the answers to the ALO and CEO for final review (and adjustment, if needed). If no corrections are needed, the PDF copy will stand as the final, certified copy of the 2023 AFR.



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WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES

2023 Annual Fiscal Report Questions
California Community Colleges in Single-College Districts
(Due April 14, 2023)

Section 1 - General Information

1. Confirm College name:

Shasta-Tehama-Trinity JCCD

2. Confirm District Name:

Shasta-Tehama-Trinity JCCD

3. Contact information for Chief Business Officers (CBO):

a. Name of College/District CBO:

Jill Ault

b. Title of College/District CBO:

Asst. Superintendent/Vice President of
Administrative Services

c. Phone number of College/District CBO:

530-242-7529

d. Email of College/District CBO:

jault@shastacollege.edu

Section 2 - Revenue

4. Revenue (Source: UGF, 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)	\$ 52,468,098	\$ 56,556,494	\$ 57,531,722
4b. Other Unrestricted Financing Sources (account 8900)	\$ 4,225	\$ 2,368	\$ 558,334

4bi. Other Unrestricted Financing Sources (account 8900) entered above in 4b is primarily comprised of the following (describe two largest components for each FY):

Note: ACCJC does not count other unrestricted financing sources as a regular and ongoing source of revenue, unless it is a sustainable annual revenue. ACCJC will count HEERF funds as sustainable for FY 20/21 and FY 21/22 only. Transfers-in from OPEB trusts are not sustainable – list these as one-time.

Year	Description	Amount	Sustainable/One-time/HEERF
FY 19/20	Recycling	\$ 4,225	Sustainable
FY 19/20		\$	
FY 20/21	Sale of Fixed Assets	\$ 2,368	Sustainable
FY 20/21		\$	
FY 21/22	Recycling	\$ 1,098	Sustainable
FY 21/22	Interfund Transfer	\$ 557,235	HEERF

5. Unrestricted General Fund Beginning/Ending Balance

	FY 19/20	FY 20/21	FY 21/22
5a. Net (Adjusted) Unrestricted General Fund Beginning Balance <i>Use CCFS 311 Annual, adjusted unrestricted beginning fund balance</i>	\$ 9,971,793	\$ 10,162,672	\$ 17,685,036
5b. Net Unrestricted General Fund Ending Balance, including transfers in/out <i>This is the amount reported on the CCFS 311 report after transfers in/out</i>	\$ 10,162,672	\$ 17,685,036	\$ 11,809,566

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
6a. Total Unrestricted General Fund Expenditures (including account 7000)	\$ 50,836,317	\$ 49,036,498	\$ 63,921,867
6b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	\$ 44,524,806	\$ 41,385,430	\$ 44,096,060
6c. Other Unrestricted General Fund Expenses <i>(i.e., 6a minus 6b)</i>	\$ 6,311,511	\$ 7,651,068	\$ 19,825,807
6d. Unrestricted General Fund Ending Balance <i>(Same as 5b, which includes transfers in/out)</i>	\$ 10,162,672	\$ 17,685,036	\$ 11,809,566

Section 4 – Liabilities/Debts

	FY 19/20	FY 20/21	FY 21/22
7. Did the District borrow funds for cash flow purposes?	Yes/No <input checked="" type="checkbox"/>	Yes/No <input checked="" type="checkbox"/>	Yes/No <input checked="" type="checkbox"/>
8. Total Borrowing/Debt – Unrestricted General Fund:	FY 19/20	FY 20/21	FY 21/22
8a. Short-Term Borrowing (less than one year): <i>Total short-term UGF borrowing/debt</i>	\$ 0	\$ 0	\$ 0
8b. Long-Term Debt (COPs, Capital Leases, other long-term borrowing) <i>Total long-term UGF 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?	FY 19/20	FY 20/21	FY 21/22
	Yes/No <input checked="" type="checkbox"/>	Yes/No <input checked="" type="checkbox"/>	Yes/No <input checked="" type="checkbox"/>
9a. If you answered YES for any year in question 9, please indicate what type.			
9b. IF you answered YES for any year in question 9, please indicate amounts. Enter n/a if not applicable.	\$	\$	\$
10. Debt Service Payments (Unrestricted General Fund): <i>This amount also includes transfers made from the Unrestricted General Fund to any other fund for the purposes of debt service payments</i>	FY 19/20	FY 20/21	FY 21/22
	\$ 543,803	\$ 886,145	\$ 528,858

Section 5 – Other Post-Employment Benefits (OPEB)

11. From the most recent GASB 74/75 OPBE Actuarial Report:	
11a. Total OPEB Liability (TOL) for OPEB	\$ 38,003,822
11b. Fiduciary Net Position	\$ 21,494,072
11c. Net OPEB Liability	16,509,750 <input checked="" type="checkbox"/> \$
11d. Funded Ratio – i.e., Fiduciary Net Position (FDP)/TOL	56.55 %
11e. Service Cost (SC)	\$ 189,496
12. Date of most recent GASB 74/75 OPEB Actuarial Report (use valuation date)	(mm/dd/yyyy) 2/23/2023

13. Has an irrevocable trust been established for OPEB liabilities? XYes / No
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> | \$ 1,750,000 | \$ 666,668 | \$ 130,865 |
| 14b. Amount deposited into non-irrevocable Reserve specifically for OPEB | \$ 0 | \$ 0 | \$ 0 |
| 14c. OPEB Irrevocable Trust Balance as of fiscal year end | \$ 19,645,137 | \$ 23,974,045 | \$ 21,501,939 |
15. Has the district utilized OPEB or other special retiree benefit funds to help balance the general fund budget in 21/22? Yes/No X
If YES, that description and amount should be reported in question 4bi for FY 21/22

Section 6 – Cash Position

- | | FY 19/20 | FY 20/21 | FY 21/22 |
|---|---------------|---------------|---------------|
| 16. Cash Balance at June 30 from Annual CCFS-311 Report (Combined General Fund Balance Sheet Total – Unrestricted and Restricted- accounts 9100 through 9115) | \$ 14,031,290 | \$ 15,661,594 | \$ 27,019,654 |
17. Does the district prepare cash flow projections during the year? XYes / No

Section 7 – Annual Audit Information

*NOTE: Audited financial are due to the ACCJC no later than **April 14, 2023**. Please email the Audited Financial Statements as PDF files to support@accjc.org.*

18. Date annual audit report for the 21/22 fiscal year was electronically submitted to ACCJC, along with the institution's response to any audit exceptions: 12/15/2022
(mm/dd/yyyy)
- | | FY 19/20 | FY 20/21 | FY 21/22 |
|---|----------|----------|----------|
| 19. List the number of audit findings (financial statement, federal compliance, and state compliance) for each year. Enter 0 if none. | 0 | 0 | 0 |
20. Number of modified/qualified opinions in the Summary of Auditors Results (Annual Audit) for 21/22 (enter 0 if none): 0
This Summary is usually a single page at the beginning of the Findings and Questioned Costs section of the Annual Audit.

Section 9– Other Information

21. Budgeted/Actual FTES (District)	FY 19/20	FY 20/21	FY 21/22
21a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target) <i>Include resident FTES only.</i>	6,900	7,000	7072
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. Report actual FTES, not hold harmless FTES.</i>	6,850	5,536.31	4831.21

22a. During the report year, did the institution settle any contracts with employee bargaining units? Yes / No

22b. Did any negotiations remain open? Yes / No

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

22d. Please use the text box below to provide additional context related to significant impacts of settlements and any ongoing negotiations. (Enter N/A if not applicable.)

	Cohort Year 2017 (published fall 2020)	Cohort Year 2018 (Published fall 2021)	Cohort Year 2019 (Published fall 2022)
23. USDE official cohort Student Loan Default Rate (FSLD) (Cohort 3-year rate)	13.7 %	11.6 %	4.7 %

24a. For report year, how many executive or senior administrative leadership positions have a new permanent administrator as of June 30, 2022?
Senior administrative leadership generally includes the Chief Executive Officer (CEO) of the college/district 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 or chief financial officer of the college/district.

24b. How many executive or senior administrative leadership positions have been replaced with an interim, or remained vacant as of June 30, 2022?

24c. Please describe the leadership change(s) referenced in 25a and 25b (enter N/A if not applicable):

25. Please use the text box below to provide any comments or context related to the data submitted in this report (optional, no word limit).

SUBMISSION INSTRUCTIONS

Once all data has been entered into the online survey, use the Section Navigation links to review carefully. Answers may be reviewed and revised as many times as needed prior to final submission.

Follow the instructions in the **Final Step** page of the online survey to submit. Upon submission, ACCJC will forward PDF copy of the answers to the ALO and CEO for final review (and correction, if needed). If no corrections are needed, the PDF copy will stand as the final, certified copy of the institution's 2023 Annual Fiscal Report.