

## Markword, Theresa

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**Subject:** FW: ACCJC - Annual Fiscal Report Submission

**From:** support@accjc.org [mailto:support@accjc.org]

**Sent:** Thursday, March 28, 2013 9:22 PM

**To:** Wyse, Joe

**Cc:** Wyse, Joe; Rodrigue, Morris; Rodrigue, Morris

**Subject:** ACCJC - Annual Fiscal Report Submission

This confirms that the Annual Fiscal Report to ACCJC was submitted by Mr. Joe Wyse <jwyse@shastacollege.edu> on 03/28/2013.

Below is a copy of the information submitted. You may also re-print the report by logging on at

<https://www.accjc.org/fiscalreport>.



Western Association of Schools and Colleges

Accrediting Commission for Community and Junior Colleges

### Annual Fiscal Report

Reporting Year: 2011-2012

**Final Submission**

03/28/2013

Shasta  
College  
P.O. Box  
496006  
Redding,  
CA  
96049

### General Information

#	Question	Answer
1.	Confirm the correct institution's report	<b>Confirmed</b>
2.	Confirm or enter the name of the District/System or Corporate/Parent Organization:	<b>Shasta-Tehama-Trinity Joint Community College District</b>
3.	a. Name of College Chief Business Officer (CBO)	<b>Morris Rodrigue</b>
	b. Title of College CBO	<b>Vice President of Administrative Services</b>
	c. Phone number of College CBO	<b>(530)242-7525</b>
	d. E-mail of College CBO	mrodrigue@shastacollege.edu
	e. Name of District/System/Parent Company CBO	<b>Morris Rodrigue</b>
	f. Title of District/System/Parent Company CBO	<b>Vice President of Administrative Services</b>
	g. Phone Number of District/System/Parent Company CBO	<b>(530)242-7525</b>
	h. E-mail of District/System/Parent Company CBO	mrodrigue@shastacollege.edu

### Stability of Revenue

		FY 11/12	FY 10/11	FY 09/10
4.	Annual unrestricted fund revenues from all sources	<b>\$ 38,902,901</b>	<b>\$ 46,745,067</b>	<b>\$ 41,282,077</b>
5.	a. Revenue from other sources	<b>\$ 10,557,177</b>	<b>\$ 11,297,127</b>	<b>\$ 12,702,264</b>
	b. Identify source(s)	<b>Restricted General Fund, Capital Outlay Fund and Special Revenue Funds</b>	<b>Restricted General Fund, Capital Outlay Fund and Special Revenue Funds</b>	<b>Restricted General Fund, Capital Outlay Fund and Special Revenue Funds</b>

**Expenditures/Transfe**

6.		FY 11/12	FY 10/11	FY 09/10
	Total annual unrestricted expenditures	<b>\$ 38,762,894</b>	<b>\$ 43,864,352</b>	<b>\$ 41,307,619</b>
	a. Salaries and benefits	<b>\$ 32,697,904</b>	<b>\$ 37,589,402</b>	<b>\$ 34,655,719</b>
	b. Other expenditures/outgo	<b>\$ 6,064,990</b>	<b>\$ 6,274,950</b>	<b>\$ 6,651,900</b>
	c. Inter-fund transfers in and out	<b>\$ 1,391,218</b>	<b>\$ 1,149,432</b>	<b>\$ 1,325,927</b>
	d. Net beginning balance	<b>\$ 10,293,814</b>	<b>\$ 7,413,099</b>	<b>\$ 7,438,641</b>
	e. Audit adjustments	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

	FY 11/12	FY 10/11	FY 09/10
a. CALCULATED FIELD automatically completed (Unrestricted Ending GF Balance)	<b>\$ 140,007</b>	<b>\$ 2,880,715</b>	<b>\$ -25,542</b>
b. CALCULATED FIELD automatically completed (Ending GF Balance as % of unrestricted revenue)	<b>0.4 %</b>	<b>6.2 %</b>	<b>-0.1 %</b>
c. Explain a negative ending fund balance			<b>There were significant reductions in funding for California Community Colleges in the 2009-10 year. This resulted in reduction of state</b>

		apportionment of \$1,297,501 for Shasta College. Additionally, categorical program cuts ranged from 16% to 64%.
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### Liabilities

	FY 11/12	FY 10/11	FY 09/10
8. Total Local borrowing (such as COPs and TRANS)	\$ 0	\$ 0	\$ 6,535,000
9. a. Did the institution issue long-term debt instruments during the fiscal year noted?	Yes	No	No
b. What type(s)	Refunding of General Obligation Bond and Lease Revenue Bond		
c. Total amount	\$ 17,450,469	\$ 0	\$ 0
10. Total long-term debt	\$ 50,963,947	\$ 53,553,127	\$ 55,693,183
11. Local borrowing as percentage of total liabilities	84 %	84 %	84 %

### Other Post Employmen

	FY 11/12	FY 10/11	FY 09/10
12. a. Actuarial Accrued Liability (AAL) for OPEB:	\$ 39,430,443	\$ 39,430,443>	\$ 35,348,456>
b. Unfunded Actuarial Accrued Liability (UAAL) for OPEB:	\$ 32,869,415	\$ 32,869,415	\$ 34,348,456
13. Annual Required Contribution (ARC)	\$ 2,036,566	\$ 1,966,535	\$ 1,966,535
14. Amount of annual contribution to ARC:	\$ 2,197,752	\$ 6,146,022	\$ 2,285,208
15. Date of most recent OPEB Actuarial Report	01/03/2012		

	(mm/dd/yyyy):
16.	Has an irrevocable trust been established for OPEB liabilities? <b>Yes</b>

**Cash Position**

	FY 11/12	FY 10/11	FY 09/10
17.	Cash Balance: Unrestricted General Fund: <b>\$ 3,814,731</b>	<b>\$ 4,186,669</b>	<b>\$ 2,987,980</b>
18.	Does the institution prepare cash flow projections during the year? <b>Yes</b>	<b>Yes</b>	<b>Yes</b>
19.	Did the institution borrow funds for cash flow purposes? <b>No</b>	<b>No</b>	<b>Yes</b>
20.	Were loans repaid within the required repayment period? <b>N/A</b>	<b>&lt;="" strong=""&gt;</b>	<b>Yes</b>

**Annual Audit Informa**

	FY 11/12	FY 10/11	FY 09/10
21.	Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions : <b>11/27/2012</b>	<b>3/27/2012</b>	<b>N/A</b>
22.	Summarize Material Weaknesses and Significant Deficiencies from annual audit report:		
	<p><b>FY 11/12</b></p> <p><b>There were no material weaknesses. There were findings in the State Compliance Audit. One recommended the District list the number of TBA (To Be Announced) hours in the catalog and course outlines. Second, the District CARE Advisory Committee was recommended to go from one meeting per year to one per semester. Third, an out of compliance purchase occurred in CalWorks. Fourth, it was recommended the District review the census types and requirements of TBA courses. All findings have been reviewed and recommendations have been implemented. Since the first TBA recommendation occurred there has been a revised memo from the Chancellor's Office noting that TBA course hours do not have to be listed in the catalog.</b></p>		
	<p><b>FY 10/11</b></p> <p><b>There were no material weaknesses. There were State Compliance findings in the State Compliance Audit. It was noted that our optional instructional materials fees need to be listed as optional so students will not assume they are mandatory. Secondly, there was a recommendation that the District only offer classes at public high schools when the campus is closed so no apportionment may be</b></p>		

		<p><b>collected. It was also recommended the District list the number of TBA (To Be Announced) hours in the catalog and course outlines. Due to the timing of catalog publication this recommendation moved into the next year as well. All findings have been reviewed and recommendations have been implemented.</b></p> <p><b>There were no material weaknesses. There was a State Compliance Audit finding that recommended including verbiage on courses designed for certain specialized needs affirming they are available to all students. This recommendation was reviewed and implemented.</b></p>
	FY 09/10	
23.	Explanatory information about submitting the annual audit report, if any (e.g. delays in annual report submission, incomplete information, special circumstances):	
	FY 11/12	<b>Submitted on time 11/27/12.</b>
	FY 10/11	<b>Sent hard copy on time(12/16/11) but did not submit electronically until 3/27/12.</b>
	FY 09/10	<b>Sent hard copy on time (11/24/10) but did not send electronic copy.</b>

**Other Information**

		FY 11/12	FY 10/11	FY 09/10
24.	a. Budgeted Full Time Equivalent Students (FTES):	<b>7,163</b>	<b>7,775</b>	<b>7,650</b>
	b. Actual Full Time Equivalent Students (FTES):	<b>7,192</b>	<b>7,783</b>	<b>8,235</b>
25.	Federal Financial Aid programs in which the College participates (check all that apply):		<b>Pell FSEOG FWS DIRECT</b>	
		FY 11/12	FY 10/11	FY 09/10
26.	USDE official cohort Student Loan Default Rate (FSLD):	<b>13 %</b>	<b>20 %</b>	<b>19 %</b>
		Cohort Year 10/11	Cohort Year 09/10	Cohort Year 08/09
27.	Report the % of total tuition/fees received from federal financial aid programs (Title IV, HEA), if applicable:	<b>0 %</b>	<b>0 %</b>	<b>0 %</b>
28.	a. During the reporting period, did the institution settle any contracts with employee bargaining units?		<b>Yes</b>	
	b. Did any negotiations remain open?		<b>No</b>	
	c. Did any contract settlements exceed the institutional COLA for the year?		<b>No</b>	
	d. Describe significant fiscal impacts:			
	<b>There were no significant fiscal impacts.</b>			

The data included in this report are certified as a complete and accurate representation of the

29.	<p>Were there any executive or senior administration leadership changes at the institution during the fiscal year? <b>Yes</b></p> <p>Please describe the leadership change(s)</p> <p><b>There was a complete transition of the Senior Leadership Team in 2011-2012. In August 2011 the former Vice President of Administrative Services was promoted to Superintendent/President. A new Vice President of Academic Affairs, as well as Administrative Services was hired during the year. Both positions were filled by interims for some portion of the year. In the area of Student Services an Interim Associate Vice President of Student Services was hired during the reporting period.</b></p>
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reporting institution.

If you need additional assistance, please contact the commission.

Sincerely,

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phone: 415-506-0234