



ACCREDITING COMMISSION FOR  
COMMUNITY AND JUNIOR COLLEGES  
WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES

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**Annual Fiscal Report**  
Reporting Year: 2017-2018  
**Final Submission**  
04/03/2019

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

**General Information**

2.	District Name:	<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>Assistant Superintendent/Vice President of Administrative Services</b>
	c. Phone number of College CBO	<b>(530) 242-7525</b>
	d. E-mail of College CBO	<b>mrodrigue@shastacollege.edu</b>
	e. Name of District CBO	<b>Morris Rodrigue</b>
	f. Title of District CBO	<b>Assistant Superintendent/Vice President of Administrative Services</b>
	g. Phone number of District CBO	<b>(530) 242-7525</b>
	h. E-mail of District CBO	<b>mrodrigue@shastacollege.edu</b>

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

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)				
4.		FY 17/18	FY 16/17	FY 15/16
	a. Total Unrestricted General Fund Revenues	<b>\$ 47,045,055</b>	<b>\$ 44,452,929</b>	<b>\$ 46,013,647</b>
	b. Other Unrestricted Financing Sources (Account 8900)	<b>\$ 33,591</b>	<b>\$ 26,212</b>	<b>\$ 19,113</b>
(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)				
5.		FY 17/18	FY 16/17	FY 15/16
	a. Net Unrestricted General Fund Beginning Balance	<b>\$ 10,476,735</b>	<b>\$ 10,425,389</b>	<b>\$ 8,430,388</b>
	b. Net Unrestricted General Fund Ending Balance	<b>\$ 10,556,860</b>	<b>\$ 10,476,735</b>	<b>\$ 10,425,389</b>

**Expenditures/Transfers (General Fund Expenditures/Operating Expenditures)**

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)				
6.		FY 17/18	FY 16/17	FY 15/16
	a. Total Unrestricted General Fund Expenditures	<b>\$ 45,311,893</b>	<b>\$ 43,241,612</b>	<b>\$ 42,344,266</b>
	b. Total Unrestricted General Fund Salaries and Benefits, accounts 1000, 2000, 3000	<b>\$ 39,141,297</b>	<b>\$ 36,868,306</b>	<b>\$ 36,499,033</b>
	c. Other Unrestricted General Fund Outgo (6a - 6b)	<b>\$ 6,170,596</b>	<b>\$ 6,373,306</b>	<b>\$ 5,845,233</b>
	d. Unrestricted General Fund Ending Balance	<b>\$ 10,556,860</b>	<b>\$ 10,476,735</b>	<b>\$ 10,425,389</b>

**Liabilities**

7.	Did the district borrow funds for cash flow purposes?	FY 17/18	FY 16/17	FY 15/16
		<b>No</b>	<b>No</b>	<b>No</b>
8.	Total Borrowing	FY 17/18	FY 16/17	FY 15/16
	a. Short Term Borrowing (TRANS, etc)	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
	b.	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

Long Term Borrowing (COPs, Capital Leases, other long term borrowing):				
9.	a. Did the district issue long-term debt instruments (not G.O. bonds) during the fiscal year noted?	FY 17/18 <b>No</b>	FY 16/17 <b>No</b>	FY 15/16 <b>No</b>
	b. What type(s)			
	c. Total amount	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
10.	Debt Service Payments (General Fund/Operations)	FY 17/18 <b>\$ 540,933</b>	FY 16/17 <b>\$ 972,400</b>	FY 15/16 <b>\$ 982,699</b>

**Other Post Employment Benefits**

(Source: <b>Most Recent District Audit</b> )		FY 17/18		
11.	a. Total OPEB Liability (TOL) for OPEB	<b>\$ 36,699,945</b>		
	b. Net OPEB Liability (NOL) for OPEB	<b>\$ 24,418,637</b>		
	c. Funded Ratio (Fiduciary Net Position (FNP/TOL))	<b>36.9 %</b>		
	d. NOL as Percentage of OPEB Payroll	<b>95.33 %</b>		
	e. Service Cost (SC)	<b>\$ 81,520</b>		
	f. Amount of annual contribution to SC and NOL	<b>\$ 2,735,638</b>		
12.	Date of most recent OPEB Actuarial Report (mm/dd/yyyy):	<b>06/30/2017</b>		
13.	a. Has an irrevocable trust been established for OPEB liabilities?	<b>Yes</b>		
	b. Amount deposited into Irrevocable OPEB Reserve/Trust	FY 17/18 <b>\$ 527,304</b>	FY 16/17 <b>\$ 368,900</b>	FY 15/16 <b>\$ 1,936,264</b>
	c. Amount deposited into non-irrevocable Reserve specifically for OPEB	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
	d. OPEB Irrevocable Trust Balance	<b>\$ 15,660,396</b>	<b>\$ 14,281,308</b>	<b>\$ 11,186,102</b>

**Cash Position**

14.	Cash Balance (Unencumbered cash): District Balance from the Annual Audit Report	FY 17/18 <b>\$ 14,008,348</b>	FY 16/17 <b>\$ 16,379,661</b>	FY 15/16 <b>\$ 17,721,692</b>
15.	Does the district prepare cash flow projections during the year?	<b>Yes</b>		

**Annual Audit Information**

16.	Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the district's response to any audit exceptions:	<b>12/13/2018</b>
<p><b>NOTE:</b> Audited financial statements are due to the ACCJC no later than January 15th of the calendar year following the close of the fiscal year. A multi-college district may submit a single district audit report on behalf of all the colleges in the district.</p>		
17.	Summarize Material Weaknesses and Significant Deficiencies from the annual audit report (enter n/a if not applicable):	
	FY 17/18	<b>N/A</b>
	FY 16/17	<b>N/A</b>
	FY 15/16	<b>During our testing instructional agreements between the District and the US Forest Service we noted that an agreement between the District and the instructor for the courses offered under the agreement did not contain required language regarding the District having the right to control and direct the instructional</b>

activities of the instructor. The required language was included in the agreement with the US Forest Service but was not included in the agreement with the instructor.

**Other District Information**

18.	a. Budgeted Full Time Equivalent Students (FTES)(Annual Target):	FY 17/18 <b>7,223</b>	FY 16/17 <b>7,270</b>	FY 15/16 <b>7,003</b>
	b. Actual Full Time Equivalent Students (FTES):	<b>6,258</b>	<b>7,223</b>	<b>6,119</b>
19.	Number of FTES shifted <u>into</u> the fiscal year	FY 17/18 <b>N/A</b>	FY 16/17 <b>953</b>	FY 15/16 <b>N/A</b>
20.	a. During the reporting period, did the district settle any contracts with employee bargaining units?	<b>No</b>		
	b. Did any negotiations remain open?	<b>No</b>		
	c. Describe significant fiscal impacts:			

**College Data**

21.	<b>NOTE:</b> For a single college district the information is the same that was entered into the District section (Question 18) of the report.			
	a. Budgeted or Target Full Time Equivalent Students (FTES)	FY 17/18 <b>7,223</b>	FY 16/17 <b>7,270</b>	FY 15/16 <b>7,003</b>
	b. Actual Full Time Equivalent Students (FTES)	<b>6,258</b>	<b>7,223</b>	<b>6,119</b>
22.	Final Unrestricted General Fund allocation from the District	FY 17/18 <b>\$ 47,011,464</b>	FY 16/17 <b>\$ 44,426,717</b>	FY 15/16 <b>\$ 45,994,534</b>
23.	Final Unrestricted General Fund Expenditures	FY 17/18 <b>\$ 45,311,893</b>	FY 16/17 <b>\$ 43,241,612</b>	FY 15/16 <b>\$ 42,344,266</b>
24.	Final Unrestricted General Fund Ending Balance	FY 17/18 <b>\$ 10,556,860</b>	FY 16/17 <b>\$ 10,476,735</b>	FY 15/16 <b>\$ 10,425,389</b>
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 <b>100 %</b>	FY 16/17 <b>100 %</b>	FY 15/16 <b>100 %</b>
26.	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	Cohort Year 2015 <b>20 %</b>	Cohort Year 2014 <b>23 %</b>	Cohort Year 2013 <b>22 %</b>
27.	Were there any executive or senior administration leadership changes at the college during the fiscal year?	<b>No</b>		
	Please describe the leadership change(s)			

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

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