



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

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**Annual Fiscal Report**  
**California Community College**  
Reporting Year: 2017-2018  
**REVIEW**

Lassen Community College  
P.O. Box 3000  
Susanville, CA 96130

**General Information**

2.	District Name:	Lassen Community College
3.	a. Name of College Chief Business Officer (CBO)	Dave Clausen
	b. Title of College CBO	Vice President of Administrative Services
	c. Phone number of College CBO	530-251-8826
	d. E-mail of College CBO	dclausen@lassencollege.edu
	e. Name of District CBO	Dave Clausen
	f. Title of District CBO	Vice President of Administrative Services
	g. Phone number of District CBO	530-251-8826
	h. E-mail of District CBO	dclausen@lassencollege.edu

**District Data (including single college organizations) Revenue**

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)				
		FY 17/18	FY 16/17	FY 15/16
4.	a. Total Unrestricted General Fund Revenues	\$ 14,478,660	\$ 14,888,983	\$ 16,313,282
	b. Other Unrestricted Financing Sources (Account 8900)	\$ 36,580	\$ 45,626	\$ 25,013

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)				
		FY 17/18	FY 16/17	FY 15/16
5.	a. Net Unrestricted General Fund Beginning Balance	\$ 5,551,727	\$ 5,290,216	\$ 4,416,771
	b. Net Unrestricted General Fund Ending Balance	\$ 3,365,015	\$ 5,551,734	\$ 5,290,224

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

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)				
		FY 17/18	FY 16/17	FY 15/16
6.	a. Total Unrestricted General Fund Expenditures	\$ 16,701,952	\$ 14,673,091	\$ 15,464,842
	b. Total Unrestricted General Fund Salaries and Benefits, accounts 1000, 2000, 3000	\$ 12,946,094	\$ 11,441,707	\$ 10,570,246
	c. Other Unrestricted General Fund Outgo (6a - 6b)	\$ 24,024	\$ 20,074	\$ 1,613,294
	d. Unrestricted General Fund Ending Balance	\$ 3,365,015	\$ 5,551,734	\$ 5,290,224

**Liabilities**

		FY 17/18	FY 16/17	FY 15/16
7.	Did the District borrow funds for cash flow purposes?	No	No	No

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

**Other Post Employment Benefits (OPEBs)**

(Source: Most Recent District Audit)		FY 17/18
11.	a. Total OPEB Liability (TOL) for OPEB	\$ 237,806
	b. Net OPEB Liability (NOL) for OPEB	\$ 237,806
	c. Funded Ratio (Fiduciary Net Position (FNP)/TOL)	0 %
	d. NOL as Percentage of OPEB Payroll	245 %
	e. Service Cost (SC)	\$ 97,081
	f. Amount of annual contribution to SC and NOL	\$ 51,181
12.	Date of most recent OPEB Actuarial Report (mm/dd/yyyy):	08/14/2018
13.	a. Has an irrevocable trust been established for OPEB liabilities? No	
	b. Deposit into Irrevocable OPEB Reserve/Trust	FY 17/18: \$ 0, FY 16/17: \$ 0, FY 15/16: \$ 0
	c. Deposit into non-irrevocable Reserve specifically for OPEB	\$ 0, \$ 0, \$ 0
	d. OPEB Irrevocable Trust Balance	\$ 0, \$ 0, \$ 0

**Cash Position**

		FY 17/18	FY 16/17	FY 15/16
14.	Cash Balance (Unencumbered cash): District Balance from the Annual Audit Report	\$ 5,099,960	\$ 7,235,164	\$ 7,446,467
15.	Does the district prepare cash flow projections during the year?	Yes		

**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:	01/15/2018
<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	<p><b>Effect</b>                      Non-compliance with California Code of Regulations.  <b>Recommendation</b>                      We recommend that the District perform internal reviews to ensure that all courses are properly supported by detailed documentation that agrees with the data reported on the CCF5-320.  <b>District Response</b></p>

	<p>The error in reporting occurred due to data input errors. The District will expand its self-audit to ensure these types of errors are uncovered prior to report submission. Additionally the District will move forward with a way to automate this reporting to remove the potential of human error. This error was discovered at Period 2 2017-2018 Apportionment Attendance Report (CCFS-320). The error was corrected in our Annual 2017-2018 Apportionment Attendance Report (CCFS 320), therefore no funding impact will occur due to this error/finding.</p>
FY 16/17	<p><b>Effect</b> Non-compliance with California Code of Regulations. <b>Recommendation</b> We recommend that the District perform internal reviews to ensure that all courses are properly supported by detailed documentation that agrees with the data reported on the CCFS-320. <b>District Response</b> The error in reporting occurred due to data input errors. The District will perform an additional self-audit to ensure these type of errors are uncovered prior to report submission. Additionally the District will be looking at a way to automate this reporting to remove the potential of human error. This error was discovered at Period 2 2016-2017 Apportionment Attendance Report (CCFS-320). The error will be corrected in our Recalculation 2016-2017 Apportionment Attendance Report (CCFS 320), therefore no funding will be lost due to this error/finding.</p>
FY 15/16	No Material Weaknesses or Significant Deficiencies for this Audit period

**Other District Information**

		FY 17/18	FY 16/17	FY 15/16
18.	a. Budgeted Full Time Equivalent Students (FTES)(Annual Target):	1,596	1,750	1,750
	b. Actual Full Time Equivalent Students (FTES):	1,357	1,596	1,550
19.	Number of FTES shifted <u>into</u> the fiscal year	0	151	0

**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.			
		FY 17/18	FY 16/17	FY 15/16
	a. Budgeted or Target Full Time Equivalent Students (FTES)	1,600	1,600	1,600
	b. Actual Full Time Equivalent Students (FTES)	1,357	1,596	1,550
22.	Final Unrestricted General Fund allocation from the District	\$ 0	\$ 0	\$ 0
23.	Final Unrestricted General Fund Expenditures	\$ 16,701,952	\$ 14,673,091	\$ 15,464,842
24.	Final Unrestricted General Fund Ending Balance	\$ 3,365,015	\$ 5,290,216	\$ 5,290,224
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?	14 %	8 %	9 %
26.	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	Cohort Year 2015 20 %	Cohort Year 2014 22 %	Cohort Year 2013 22 %
27.	<p>Were there any executive or senior administration leadership changes at the college during the fiscal year? <b>Yes</b></p> <p>Please describe the leadership change(s)</p> <p>We had an interim VP of Academic Services during 2017-2018</p>			

Go To Question #: 2 **REVIEW/EDIT**

The Annual Fiscal Report must be certified as complete and accurate by the CEO (Dr. Marlon Hall). Once you have answered all the questions, you may send an e-mail notification to the CEO that the report is ready for certification.

Only the CEO may submit the final Annual Fiscal Report.

**Send e-mail Notification to CEO to certify report**

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