

2025 Annual Fiscal Report Questions California Community College (Fiscal Year 2023-2024) - Single College District: [contact("organization")]

Due: April 11, 2025

Support Contacts

For technical support: Tom Lane (tlane@accjc.org)
For all other questions: Melynie Schiel (mschiel@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.

To assist you as your institution prepares its responses, you can find additional information, data definitions, and a printable version of the 2025 questions for California Community Colleges in single-college districts at: <https://accjc.org/wp-content/uploads/AFR-Instructions-and-Questions-CCC-Single-1.pdf>.

Technical Notes for the 2025 AFR Survey

The 2025 AFR collects data for the three-year period that includes FY 2021-2022, FY 2022-2023, and FY 2023-2024.

Additional information and data definitions are provided in the instruction text where relevant.

All questions with an * are required.

If a question is not applicable, please enter n/a.

If you are copying and pasting figures from a Word or PDF document, please ensure your numbers don't have extra (trailing) spaces in the end.

Answers are saved automatically, and can be accessed and revised as many times as needed prior to submission.

Use the "Section Navigator" buttons on the next page to jump between sections.

Submitting the 2025 AFR Survey

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 2025 AFR.

This is the Section Navigator which will allow you to jump to any sections of the survey. You can complete the sections in any order and if you need to return to the main page, please use the back button.

To begin or return to a section, please click the **Answer** button.

The **Next** button at the bottom of this page will bring you to the final page of the survey. You will not be able to proceed until all sections of the survey have been completed.

If you can't complete a section in one sitting, click **Back** to navigate back to the section navigator to complete a different section.

Questions marked with an * are required.

1. College name:

Lassen Community College

3. Contact information for Chief Business Officer:

Name of College/District Chief Business Officer (CBO)

Roxanna Haynes

Title of College/District CBO

EVP of Student & Administrative Services

Phone number of College/District CBO

530-251-8823

E-mail of College/District CBO

rhaynes@lassencollege.edu

For numerical fields, commas can be entered to delineate 1000s (e.g. 1,000,000)

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

	FY 2021/2022 (\$)	FY 2022/2023 (\$)	FY 2023/2024 (\$)
4a. Total Unrestricted General Fund Revenues (excluding account 8900)	20,195,499	23,305,375	21,242,473
4b. Other Unrestricted Financing Sources (account 8900) (if none, please enter 0)	47,798	34,340	88,946

Please use the 'Next' button for page 2 of Revenues.

4b. Other Unrestricted Financing Sources (account 8900) is primarily comprised of (two largest components, if applicable):

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 no longer count HEERF funds as sustainable beginning with FY 22/23. Please list any HEERF used in 22/23 and 23/24 as one-time. Transfers-in from OPEB trusts are not sustainable; list as one-time.

4bi. On the previous page, you listed \$47,798 in revenue from Other Unrestricted Financing Sources in FY 2021/2022. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
FY 2021/2022 (1)	Incoming Transfers	47,798	One-time
FY 2021/2022 (2)			

4bi. On the previous page, you listed \$34,340 in revenue from Other Unrestricted Financing Sources in FY 2022/2023. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
FY 2022/2023 (1)	Incoming Transfers	34,340	One-time
FY 2022/2023 (2)			

4bi. On the previous page, you listed \$88,946 in revenue from Other Unrestricted Financing Sources in FY 2023/2024. Please describe the two primary sources for this revenue. (List no more than 2). Please list HEERF as one-time for 2023-2024.

	Description	Amount (\$)	Sustainable/One-time
FY 2023/2024 (1)	Incoming Transfers	29,675	One-time
FY 2023/2024 (2)	Sale of Assets	59,271	One-time

5. Unrestricted General Fund Beginning/Ending Balance

	FY 2021/2022 (\$)	FY 2022/2023 (\$)	FY 2023/2024 (\$)
a. Net (Adjusted) Unrestricted General Fund Beginning Balance <i>Use adjusted unrestricted beginning fund balance from CCFS 311 Annual.</i>	7,173,674	8,582,346	10,263,060
b. Net Unrestricted General Fund Ending Balance, including transfers in/out <i>This amount is the amount reported on the CCFS 311 report after transfers in/out</i>	8,582,346	10,263,060	9,987,148

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

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

	FY 2021/2022 (\$)	FY 2022/2023 (\$)	FY 2023/2024 (\$)
a. Total Unrestricted General Fund Expenditures (including account 7000)	18,882,423	21,693,341	21,696,277
b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	15,277,185	17,095,844	17,774,251
c. Other Unrestricted General Fund Expenses (6a-6b)	3,605,238	4,597,497	3,922,026
d. Unrestricted General Fund Ending Balance <i>6.d. same as 5.b., which includes transfers in/out</i>	8,582,346	10,263,060	9,987,148

7. Did the District borrow funds for cash flow purposes?

	Yes	No
FY 2021/2022		X
FY 2022/2023		X
FY 2023/2024		X

8. Short-Term Borrowing (TRANS, etc.)

FY 2021/2022 (\$) : 0
 FY 2022/2023 (\$) : 0
 FY 2023/2024 (\$) : 0

9. Did the District issue unrestricted long-term debt instruments or other new borrowing (not G.O. Bonds) during the fiscal year? (Do not include GASB 87 capitalized leases)

	Yes	No
FY 2021/2022		X
FY 2022/2023		X
FY 2023/2024		X

9a. If you answered YES for any year in question 9, please indicate what type. Enter n/a if not applicable.

	FY 2021/2022	FY 2022/2023	FY 2023/2024
Please indicate what type of long-term debt instruments or new borrowing the college issued.	N/A	N/A	N/A

9b. If you answered YES for any year in question 9, please indicate amounts. Enter n/a if you answered NO.

	FY 2021/2022 (\$)	FY 2022/2023 (\$)	FY 2023/2024 (\$)
Total amount for debt instruments/borrowing entered for question.	n/a	n/a	n/a

10. Annual Debt Service Payments (Unrestricted General Fund). Please include annual payments on GASB 87 capitalized leases.

	FY 2021/2022 (\$)	FY 2022/2023 (\$)	FY 2023/2024 (\$)
Annual Debt Service Payment Amounts <i>(include transfers made from the UGF to any other fund for the purposes of debt service payments)</i>	n/a	n/a	n/a

Source: Most recent GASB 74/75 OPEB Actuarial Report

11. Most recent GASB 74/75 OPEB actuarial year:

a. Total OPEB Liability (TOL) for OPEB

237,806

b. Fiduciary Net Position (FNP)

0

c. Net OPEB Liability (11a-11b)

237806

d. Funded Ratio [Fiduciary Net Position (FNP)/TOL]

0%

12. Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date

06/30/2018

13. Has an irrevocable trust been established for OPEB liabilities?

No

14. OPEB Trust or Reserves (enter n/a if not applicable)

	FY 2021/2022 (\$)	FY 2022/2023 (\$)	FY 2023/2024 (\$)
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>	0	0	0
14b. Amount deposited into non-irrevocable Reserve specifically for OPEB	0	0	0

15. Has the district utilized OPEB or other special retiree benefit funds to help balance the general fund budget in 2023/2024?

If yes, please be sure to provide the description and amount in Section 2: Revenue in your answers for Question 4bi, FY 2023/2024.

No

16. Cash Balance at June 30 from Annual CCFS 311 Report

	FY 2021/2022 (\$)	FY 2022/2023 (\$)	FY 2023/2024 (\$)
Combined General Fund Balance Sheet Total (Unrestricted and Restricted – accounts 9100 through 9115)	9,401,328	11,444,556	10,890,553

17. Does the College prepare cash flow projections during the year?

Yes

NOTE: Audited financial statements are due to the ACCJC no later than April 12th, 2025. Please email a PDF version of the Audited Financial Statements to support@accjc.org.

18. Date annual audit report for 2023/2024 was electronically submitted to ACCJC, along with the institution’s response to any audit exceptions

03/05/2025

The following information is found in the beginning of the Findings and Questioned Costs Section of the Annual Audit.

19. List the number of audit findings (financial statement, federal compliance and state compliance) for each year

	FY 2021/2022	FY 2022/2023	FY 2023/2024
Number of findings (enter 0 if none)	1	0	2

20. From Summary of Auditors Results (Annual Audit) for FY 2023/2024:

Number of modified/qualified opinions, if any (enter 0 if none):

0

21. Budgeted/Actual FTES

	FY 2021/2022	FY 2022/2023	FY 2023/2024
21a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target) <i>Resident FTES only.</i>	1200	1200	1200
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. Please use actual FTES, not hold harmless FTES</i>	1062	1050	1255

22a. During the report year, did the institution settle any contracts with employee bargaining units?

No

22b. Did any negotiations remain open?

Yes

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

2

22d. Please use the box below to provide additional context related to ongoing negotiations.

Negotiations remained open due to district and bargaining unit leadership and staffing changes, which have impacted continuity and required additional time for review and alignment with current priorities.

23. USDE official cohort Student Loan Default Rate (FSLD)

	Cohort Year 2019 (Published fall 2022)	Cohort Year 2020 (Published fall 2023)	Cohort Year 2021 (Published fall 2024)
Cohort 3-year rate	2.38%	0%	0%

24a. For report year, how many executive or senior administrative leadership positions have a new permanent administrator hired into the position as of June 30, 2024, or remain vacant at June 30, 2024?

Senior administrative leadership generally includes the Chief Executive Officer (CEO) of the college/district and up to five senior administrators of the college/district who report to that position based on the institutional org chart. 'Senior executive leadership' always includes the chief business official, chief financial officer of the college/district.

1

24b. How many executive or senior administration leadership positions have been replaced with an interim as of June 30, 2024?

0

24c. Please describe the leadership change(s) (Please enter 'n/a' if there were no leadership changes.)

Roxanna Haynes, EVP of Student and Administrative Services, CSSO/CB. The VP of Student Services/CSSO position was combined with VP of Administrative Services/CBO position.

25. Please use this text box to provide any comments regarding the data submitted in this report (optional, no limit).

Cash balance amounts were incorrectly reported, corrected amounts for FY21/22 and FY22/23 from CCFS-311 are reflected.

Final Step

Thank you for completing the survey. As a final step, please enter your contact information. If you need to make any changes, you can click the back button or the navigation buttons below. When you are ready, please click the submit button at the very bottom on the survey.

Name of person submitting this report:

Jenna Ducasse

Title of person submitting this report:

Director of Fiscal Services

Email of person submitting this report:

jmducasse@lassencollege.edu

Email Confirmation:

jmducasse@lassencollege.edu

By submitting this report on behalf of my institution, I confirm that the data and information contained herein is accurate and correct to the best of my knowledge. The institution acknowledges that knowingly submitting false or inaccurate data may result in notification to the U.S. Department of Education and/or accreditation action.

Check to confirm and acknowledge

Thank you for your submission!

ACCJC emails copies of the final submission to the ALO and CEO of each institution. Please contact support@accjc.org if your institution does not receive a final copy.