



**2020 Annual Fiscal Report**  
**California Community College**  
Reporting Year: 2018-2019  
**Final Submission**  
05/05/2020

Lassen Community College  
478-200 Hwy 139  
Susanville, CA 96130

**General Information**

#	Question	Answer
1.	Confirm the correct college's report	Confirmed
2.	District Name:	Lassen Community College District
3.	a. Name of College Chief Business Officer (CBO) b. Title of College CBO c. Phone number of College CBO d. E-mail of College CBO e. Name of District CBO f. Title of District CBO g. Phone number of District CBO h. E-mail of District CBO	<b>Garrett H. Taylor</b> <b>Associate Vice President Fiscal Services</b> <b>530.251.8828</b> <b>gtaylor@lassencollege.edu</b> <b>Garrett H. Taylor</b> <b>Associate Vice President Fiscal Services</b> <b>530.251.8828</b> <b>gtaylor@lassencollege.edu</b>

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

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
	FY 16/17	FY 17/18	FY 18/19
4. a. Total Unrestricted General Fund Revenues	\$ 14,888,983	\$ 14,478,660	\$ 17,090,194
b. Other Unrestricted Financing Sources (Account 8900)	\$ 45,626	\$ 36,580	\$ 13,164
(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
	FY 16/17	FY 17/18	FY 18/19
5. a. Net (Adjusted) Unrestricted General Fund Beginning Balance	\$ 5,290,216	\$ 5,551,727	\$ 3,365,015
b. Net Unrestricted General Fund Ending Balance, including transfers in/out	\$ 5,551,734	\$ 3,365,015	\$ 1,361,261

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

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
	FY 16/17	FY 17/18	FY 18/19
6. a. Total Unrestricted General Fund Expenditures (including account 7000)	\$ 146,730,941	\$ 16,701,952	\$ 19,107,110
b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	\$ 11,441,707	\$ 12,946,094	\$ 14,668,774
c. Other Unrestricted General Fund Outgo (6a - 6b)	\$ 20,074	\$ 24,024	\$ 4,438,336
d. Unrestricted General Fund Ending Balance	\$ 5,551,734	\$ 3,365,015	\$ 1,361,261

**Liabilities**

	FY 16/17	FY 17/18	FY 18/19
7. Did the District borrow funds for cash flow purposes?	No	No	No

8.	Total Borrowing	FY 16/17	FY 17/18	FY 18/19
	a. Short-Term Borrowing (TRANS, etc)	\$ 0	\$ 0	\$ 0
9.	b. Long Term Borrowing (COPs, Capital Leases, other long-term borrowing):	\$ 0	\$ 0	\$ 0
	a. Did the district issue long-term debt instruments or other new borrowing (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 (Unrestricted General Fund)	FY 18/19	FY 17/18	FY 18/19
		\$ 0	\$ 0	\$ 0

**Other Post Employment Benefits**

11.	(Source: <b>Most recent GASB 74/75 OPEB Actuarial Report</b> )	FY 16/17		
	a. Total OPEB Liability (TOL) for OPEB	\$ 210,217		
	b. Net OPEB Liability (NOL) for OPEB	\$ 210,217		
	c. Funded Ratio [Fiduciary Net Position (FNP/TOL)]	0 %		
	d. NOL as Percentage of OPEB Payroll	332 %		
	e. Service Cost (SC)	\$ 63,387		
	f. Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability	\$ 35,798		
12.	Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date (mm/dd/yyyy)	03/04/2019		
13.	a. Has an irrevocable trust been established for OPEB liabilities?	No		
	b. Amount deposited into Irrevocable OPEB Reserve/Trust	FY 16/17	FY 17/18	FY 18/19
		\$ 0	\$ 0	\$ 0
	c. Amount deposited into non-irrevocable Reserve specifically for OPEB	\$ 0	\$ 0	\$ 0
	d. OPEB Irrevocable Trust Balance as of fiscal year end	\$ 0	\$ 0	\$ 0

**Cash Position**

14.	Cash Balance at June 30 from Annual CCFS-311 Report (Combined Balance Sheet Total accounts 9100 through 9115)	FY 16/17	FY 17/18	FY 18/19
		\$ 7,235,164	\$ 5,099,960	\$ 2,945,401
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 institution's response to any audit exceptions (mm/dd/yyyy)	12/31/2019
	<b>NOTE:</b> Audited financial statements are due to the ACCJC no later than 4/3/2020. A multi-college district may submit a single district audit report on behalf of all the colleges in the district.	
17.	Summarize Material Weaknesses and Significant Deficiencies from the annual audit report (enter n/a if not applicable):	
	FY 16/17	<p><b>Effect: Non-compliance with California Code of Regulations. Recommendation: We recommend that the District perform Internal reviews to ensure that all courses are properly supported by detailed documentation and that it agrees with the data reported on the CCFS-320. District Response: The error in reporting occurred due to data input errors. The District will perform additional self audits to ensure these type or errors will be uncovered prior to report submission. Additionally, the District will be looking at a</b></p>

	<p>way to automate this reporting to remove the potential of human error, This error was discovered at Period 2 2016-17 Apportionment Attendance Report (CCFS-320), The error will corrected in our reconciliation on 2D16-2017 Apportionment Attendance Report (CCFS 32D), therefore no finding will be lost to funding will be lost due: to this error/finding.</p>
FY 17/18	<p><b>Effect: Non-compliance with California Code or Regulations. Recommendation: 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. District Response:</b></p>
FY 18/19	<p><b>Effect Non-compliance with California Code of Regulations. Recommendation 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. District Response 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.</b></p>

#### Other District Information

		FY 16/17	FY 17/18	FY 18/19
18.	a. Final Adopted Budget ♦ budgeted Full Time Equivalent Students (FTES) (Annual Target)	1,750	1,750	1,600
	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	1,357	1,596	1,681
19.	Number of FTES shifted into the fiscal year, or out of the fiscal year	151	0	167
20.	a. During the reporting period, did the district settle any contracts with employee bargaining units?	<input type="text" value="No"/>		
	b. Did any negotiations remain open?	<input type="text" value="Yes"/>		
	c. Describe significant impacts of settlements. If any negotiations remain open over one year, describe length of negotiations, and issues	<input type="text"/>		

#### College Data

21.	<b>NOTE:</b> For a single college district the information is the same that was entered into the District section of the report.			
		FY 16/17	FY 17/18	FY 18/19
	a. Final Adopted Budget ♦ budgeted Full Time Equivalent Students (FTES) (Annual Target)	1,750	1,596	1,600
	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	1,596	1,350	1,684
22.	Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.)	\$ 14,673,091	\$ 16,701,952	\$ 17,090,194
23.	Final Unrestricted General Fund Expenditures (for Single College Districts, use the number in 6a.)	\$ 146,730,941	\$ 16,701,952	\$ 19,107,110
24.	Final Unrestricted General Fund Ending Balance (for Single College Districts, use the number in 6d.)	\$ 5,551,734	\$ 3,366,015	\$ 1,361,261
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?	8 %	14 %	60 %
26.	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	Cohort Year 2014 22 %	Cohort Year 2015 20 %	Cohort Year 2016 22 %
27.	Were there any executive or senior administration leadership changes at the College during the fiscal year, including June 30? List for the College or for Single College District	<input type="text" value="Yes"/>		

Please describe the leadership change(s)

Lassen Community College has had high turnover and vacancies in several key administrative positions through the year. These positions include: CBO/Vice President of Admin Services which has been filled only recently the position of CIO which has turned over nearly once every year. Consequently, the college has need to improve in its staffing of administrative and key management of positions. As of December 2019 five key administrative seats at Lassen College are being occupied by interim appointments.

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

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