

**CHAPTER 6: BUSINESS & FISCAL AFFAIRS  
ADMINISTRATIVE PROCEDURE NO. 6300**

**COLLEGE OF THE SISKIYOU**

**Procedure Manual**

**Title:** Fiscal Management

**Adoption Date:** March 24, 2015

**Responsible Office:** Administrative Services

**Reference:** Education Code Section 84040(c); Title 5 Section 58311; ACCJC Accreditation Standard III.D.9

The District shall provide for responsible stewardship of available resources through adequate planning and continually seeking for increased efficiencies.

The Vice President, Administrative Services will be responsible to the Superintendent/President and the Board of Trustees for the proper accounting of all District and Student Association funds.

The District will provide for safeguarding and managing District assets to ensure ongoing effective operations; maintenance of adequate cash reserves; implementation and maintenance of effective internal controls; determination of sources of revenues prior to making short-term and long-term commitments; establishment of plans for the repair and replacement of equipment and facilities. This is primarily through the budgeting process.

The District will provide for an organizational structure that incorporates a clear delineation of fiscal responsibilities and staff accountability through the Administrative Services office of the District.

Administration presents various monthly and quarterly fiscal reports to the Board to keep them current on the fiscal condition of the District as an integral part of policy and decision making. These reports are prepared and reviewed by appropriate accounting staff and the Controller prior to presentation to the Board.

Through monthly meetings, the District provides for the development and communication of fiscal policies, objectives and constraints to the Board. Communication to the staff and students is accomplished through email and open meetings of the various District councils and committees.

The District provides for an adequate management information system that gives timely, accurate and reliable fiscal information for planning, decision making and budgetary control.

The District develops appropriate fiscal policies and procedures and adequate controls to ensure that established fiscal objectives are met.

Through collaboration of College Council, the Budget Committee, and other participatory committees, both self-term and long-term goals and objectives, and broad based input is coordinated with District educational planning.

The Board of Trustees may authorize the Vice President, Administrative Services to request of the Siskiyou County Board of Supervisors a temporary transfer of County funds as needed to the District's General Fund. This can only be done in the absence of TRAN (Tax Revenue and Anticipation Notes) issuance for that year.