

This confirms that the 2019 Annual Fiscal Report to ACCJC was submitted by Dr. Santanu Bandyopadhyay <bandyopadhyays@yosemite.edu> on 03/25/2019. Below is a copy of the information submitted. You may also re-print the report by logging on at <https://survey.accjc.org/fiscalreport>.



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

2019 Annual Fiscal Report
Reporting Year: 2017-2018
Final Submission
03/25/2019

Columbia College
11600 Columbia College Drive
Sonora, CA 95370

General Information

#	Question	Answer
1.	Confirm the correct college's report	Confirmed
2.	District Name:	Yosemite 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	Trevor Stewart Vice President of College Administrative Services 209-588-5112 stewartt@yosemite.edu Susan Yeager, Ed.D. Vice Chancellor of Fiscal Services 209-575-6531 yeagers@yosemite.edu

DISTRICT DATA (including single college organizations) Revenue

4.	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
		FY 17/18	FY 16/17	FY 15/16

	a. Total Unrestricted General Fund Revenues	\$ 103,520,928	\$ 99,389,416	\$ 102,934,857
	b. Other Unrestricted Financing Sources (Account 8900)	\$ 4,815	\$ 5,010	\$ 8,500
(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	\$ 15,652,519	\$ 17,417,659	\$ 19,481,923
	b. Net Unrestricted General Fund Ending Balance	\$ 17,374,178	\$ 15,652,519	\$ 17,417,659

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	\$ 100,556,321	\$ 97,474,900	\$ 95,683,109
	b. Total Unrestricted General Fund Salaries and Benefits, accounts 1000, 2000, 3000	\$ 90,861,654	\$ 86,763,291	\$ 85,989,819
	c. Other Unrestricted General Fund Outgo (6a - 6b)	\$ 9,694,667	\$ 10,711,609	\$ 9,693,290
	d. Unrestricted General Fund Ending Balance	\$ 17,374,178	\$ 15,652,519	\$ 17,417,659

Liabilities

7.	Did the District borrow funds for cash flow purposes?	FY 17/18	FY 16/17	FY 15/16
		No	No	No
8.	Total Borrowing	FY 17/18	FY 16/17	FY 15/16
	a. Short Term Borrowing (TRANS, etc)	\$ 0	\$ 0	\$ 0
	b. Long Term Borrowing (COPs, Capital Leases, other long term borrowing):	\$ 0	\$ 0	\$ 0

		FY 17/18	FY 16/17	FY 15/16
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)	N/A	N/A	N/A
	c. Total amount	\$ 0	\$ 0	\$ 0
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		FY 17/18	FY 16/17	FY 15/16
10.	Debt Service Payments (General Fund/Operations)	\$ 0	\$ 0	\$ 0

Other Post Employment Benefits

(Source: Most Recent District Audit)		FY 17/18		
11.	a. Total OPEB Liability (TOL) for OPEB	\$ 39,138,308		
	b. Net OPEB Liability (NOL) for OPEB	\$ 6,480,409		
	c. Funded Ratio (Fiduciary Net Position (FNP/TOL)	83 %		
	d. NOL as Percentage of OPEB Payroll	11 %		
	e. Service Cost (SC)	\$ 947,509		
	f. Amount of annual contribution to SC and NOL	\$ 2,047,587		
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12.	Date of most recent OPEB Actuarial Report (mm/dd/yyyy):	06/30/2017		
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13.	a. Has an irrevocable trust been established for OPEB liabilities?	Yes		
			FY 17/18	FY 16/17
	b. Amount deposited into Irrevocable OPEB Reserve/Trust	\$ 2,047,587	\$ 2,739,226	\$ 5,937,077

	c. Amount deposited into non-irrevocable Reserve specifically for OPEB	\$ 0	\$ 0	\$ 0
	d. OPEB Irrevocable Trust Balance	\$ 32,732,647	\$ 31,296,795	\$ 28,320,027

Cash Position

		FY 17/18	FY 16/17	FY 15/16
14.	Cash Balance (Unencumbered cash): District Balance from the Annual Audit Report	\$ 84,286,634	\$ 92,534,554	\$ 115,106,715
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:	03/20/2019
	<p>NOTE: 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	No matters were reported.
	FY 16/17	No matters were reported.
	FY 15/16	<p>2015-001 SIGNIFICANT DEFICIENCY INFORMATION SYSTEMS Criteria Internal Controls - Information Systems Condition The District's controls over the program change process were not operating effectively. There were instances where District personnel did not document the design of the testing, testing results, or approvals over system patches or other program changes to source code. Effect A program change could be initiated, tested or not tested and placed into production by the same individual, circumventing internal controls. Cause Effective internal controls are not operating effectively. Fiscal Impact Not determinable. Recommendation The District should ensure all documented controls are being followed. The testing approach and the expected and achieved results of the change should be documented and maintained. In addition, the approvals should be formally documented to ensure that there was a proper segregation of</p>

duties, including the individual initiating the change and placing the program back into production. Corrective Action Plan After the prior year audit comment, Yosemite Community College District Information Technology Services (ITS) designed and initiated the implementation of a structured Change Management process. ITS documented the Change Management requirements in administrative regulation ITSÂ-ARÂ-1502 which defines the process of change management for new development, vendor patches and maintenance of the Ellucian College ERP system from request to deployment. The process ensures separation of duties between all phases (request, approval, development, testing, user signoff and installation) of the change. Additionally, in June 2016, ITS implemented SysAid Request/Incident tracking system for management and tracking of requests. ITS will continue to mature the Change Management Process, expand its application beyond the ERP System and mature the use of the SysAid system as a verification tool such that this audit finding is fully addressed.

Other District Information

		FY 17/18	FY 16/17	FY 15/16
18.	a. Budgeted Full Time Equivalent Students (FTES)(Annual Target):	16,542	16,542	16,542
	b. Actual Full Time Equivalent Students (FTES):	16,542	15,394	16,542
19.		FY 17/18	FY 16/17	FY 15/16
	Number of FTES shifted <u>into</u> the fiscal year	333	0	0

20.	a. During the reporting period, did the district settle any contracts with employee bargaining units?	Yes
	b. Did any negotiations remain open?	Yes
	c. Describe significant fiscal impacts:	<p>The District settled negotiations with CSEA and updated its agreement with LTAC (the District's management group). It was agreed that each group would get a 2% raise and an increase to the medical cap. The value of this agreement was \$477,924. Negotiations with YFA (the District's faculty union) remained open as of June 30, 2018.</p>

College Data

NOTE: For a single college district the information is the same that was entered into the District section (Question 18) of the report.

21.		FY 17/18	FY 16/17	FY 15/16
	a. Budgeted or Target Full Time Equivalent Students (FTES)	1,885	1,885	1,885
	b. Actual Full Time Equivalent Students (FTES)	1,832	1,884	1,925

22.		FY 17/18	FY 16/17	FY 15/16
	Final Unrestricted General Fund allocation from the District	\$ 13,497,277	\$ 13,365,410	\$ 13,199,065

23.		FY 17/18	FY 16/17	FY 15/16
	Final Unrestricted General Fund Expenditures	\$ 13,235,688	\$ 13,349,710	\$ 13,126,795

24.		FY 17/18	FY 16/17	FY 15/16
	Final Unrestricted General Fund Ending Balance	\$ 0	\$ 0	\$ 0

25.		FY 17/18	FY 16/17	FY 15/16
	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?	0 %	0 %	0 %

26.		Cohort Year 2015	Cohort Year 2014	Cohort Year 2013
	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	0 %	0 %	0 %

27. Were there any executive or senior administration leadership changes at the college during the fiscal year? **Yes**

Please describe the leadership change(s)

During the 17-18 fiscal year, the following leadership changes occurred:

Chancellor - Henry C. V. Yong (Incoming 7/2017); Jane Harmon (Interim Chancellor) (Outgoing 6/2017)

Vice Chancellor of Fiscal Services - Susan Yeager (Incoming 3/2018); Teresa Scott (Outgoing 2/2018)

President - Santanu Bandyopadhyay (Incoming 7/2018); Angela Fairchild (Outgoing 6/2018)

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

If you need additional assistance, please contact the commission.

Sincerely,

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Novato, CA 94949
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