



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

| [Help](#) | [Logout](#)

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

Columbia College
11600 Columbia College Drive
Sonora, CA 95370

General Information

2.	District Name:	Yosemite Community College District
3.	a. Name of College Chief Business Officer (CBO)	Trevor Stewart
	b. Title of College CBO	Vice President of College Administrative Services
	c. Phone number of College CBO	209-588-5112
	d. E-mail of College CBO	stewartt@yosemite.edu
	e. Name of District CBO	Susan Yeager, Ed.D.
	f. Title of District CBO	Vice Chancellor of Fiscal Services
	g. Phone number of District CBO	209-575-6531
	h. E-mail of District CBO	yeagers@yosemite.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	\$ 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

		FY 17/18	FY 16/17	FY 15/16
7.	Did the District borrow funds for cash flow purposes?	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
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
10.	Debt Service Payments (General Fund/Operations)	FY 17/18	FY 16/17	FY 15/16
		\$ 0	\$ 0	\$ 0

Other Post Employment Benefits (OPEBs)

11.	(Source: Most Recent District Audit)	FY 17/18		
	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		
12.	Date of most recent OPEB Actuarial Report (mm/dd/yyyy):	06/30/2017		
13.	a. Has an irrevocable trust been established for OPEB liabilities? Yes			
	b. Deposit into Irrevocable OPEB Reserve/Trust	FY 17/18	FY 16/17	FY 15/16
		\$ 2,047,587	\$ 2,739,226	\$ 5,937,077
	c. Deposit 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

14.	Cash Balance (Unencumbered cash): District Balance from the Annual Audit Report	FY 17/18	FY 16/17	FY 15/16
		\$ 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

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 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 ITS-AR-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.	Number of FTES shifted <u>into</u> the fiscal year	333	0	782

College Data

21.	NOTE: 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)	1,885	1,885	1,885
	b. Actual Full Time Equivalent Students (FTES)	1,832	1,884	1,925
22.	Final Unrestricted General Fund allocation from the District	\$ 13,497,277	\$ 13,365,410	\$ 13,199,065
23.	Final Unrestricted General Fund Expenditures	\$ 13,235,688	\$ 13,349,710	\$ 13,126,795
24.	Final Unrestricted General Fund Ending Balance	\$ 0	\$ 0	\$ 0
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?	0 %	0 %	0 %
26.	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	Cohort Year 2015 0 %	Cohort Year 2014 0 %	Cohort Year 2013 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)

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

The Annual Fiscal Report must be certified as complete and accurate by the CEO (Dr. Santanu Bandyopadhyay). 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

[ACCJC | Contact Us](#)

◆ 2010 ACCJC