



Western Association of Schools and Colleges
Accrediting Commission for Community and Junior Colleges

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Annual Fiscal Report
 Reporting Year: 2013-2014
REVIEW

Columbia College
 11600 Columbia College Drive
 Sonora, CA 95370

General Information

2.	Confirm or enter the name of the District/System or Corporate/Parent Organization:	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/System/Parent Company CBO f. Title of District/System/Parent Company CBO g. Phone Number of District/System/Parent Company CBO h. E-mail of District/System/Parent Company CBO	Gary F Whitfield VP College & Administrative Services 209-588-5112 whitfieldg@yosemite.edu Teresa Scott Executive Vice Chancellor 209-575-6531 scottt@yosemite.edu

DISTRICT/SYSTEM DATA (including single college organizations)

Stability of Revenue

		FY 13/14	FY 12/13	FY 11/12
4.	a. Annual unrestricted general fund revenues from all sources (Operating Revenues)	\$ 88,101,131	\$ 83,934,149	\$ 89,712,926
	b. Revenue from other sources (non-general fund)	\$ 0	\$ 0	\$ 0

		FY 13/14	FY 12/13	FY 11/12
5.	Net Beginning Balance	\$ 19,904,786	\$ 18,903,409	\$ 22,495,725

Expenditures/Transfer

		FY 13/14	FY 12/13	FY 11/12
6.	a. Total annual unrestricted expenditures (Operating Expenditures)	\$ 87,256,284	\$ 82,932,778	\$ 85,440,266
	b. Salaries and benefits	\$ 77,640,784	\$ 73,773,310	\$ 75,623,236
	c. Other expenditures/outgo	\$ 9,615,500	\$ 9,159,468	\$ 9,817,030

Liabilities

		FY 13/14	FY 12/13	FY 11/12
7.	Did the institution borrow funds for cash flow purposes?	No	No	No

		FY 13/14	FY 12/13	FY 11/12
8.	Total Local Borrowing			
	a. Short Term Borrowing (TRANS, etc)	\$ 0	\$ 0	\$ 0
	b. Long Term Borrowing (COPs, Capital Leases, other long term borrowing):	\$ 0	\$ 0	\$ 0

		FY 13/14	FY 12/13	FY 11/12
9.	a. Did the institution issue long-term debt instruments during the fiscal year noted?	No	Yes	No
	b. What type(s)		GO Refunding Bonds	
	c. Total amount	\$ 0	\$ 59,205,000	\$ 0

		FY 13/14	FY 12/13	FY 11/12
10.	Debt Service Payments (General Fund/Operations)	\$ 3,246,196	\$ 3,297,976	\$ 2,682,839

Other Post Employment

		FY 13/14	FY 12/13	FY 11/12	
11.	a. Actuarial Accrued Liability (AAL) for OPEB:	\$ 31,467,714	\$ 33,381,704	\$ 33,381,704	
	b. Unfunded Actuarial Accrued Liability (UAAL) for OPEB:	\$ 7,489,842	\$ 11,728,523	\$ 11,728,523	
	c. Funded Ratio (Actuarial Value of plan Assets/AAL)	76 %	65 %	65 %	
	d. UAAL as Percentage of Covered Payroll	14 %	22 %	22 %	
	e. Annual Required Contribution (ARC)	\$ 1,753,417	\$ 2,169,245	\$ 2,169,245	
	f. Amount of annual contribution to ARC	\$ 1,200,000	\$ 2,773,397	\$ 4,796,897	
12.	Date of most recent OPEB Actuarial Report (mm/dd/yyyy):	12/31/2013			
13.	a. Has an irrevocable trust been established for OPEB liabilities? Yes				
			FY 13/14	FY 12/13	FY 11/12
	b. Deposit into OPEB Reserve/Trust	\$ 1,200,000	\$ 2,773,397	\$ 4,796,897	
c. Deposit into non-irrevocable Reserve specifically for OPEB	\$ 0	\$ 0	\$ 0		

Cash Position

		FY 13/14	FY 12/13	FY 11/12
14.	Cash Balance: Unrestricted General Fund:	\$ 29,346,297	\$ 8,660,945	\$ 6,767,788
15.	Does the institution prepare cash flow projections during the year?	Yes	Yes	Yes

Annual Audit Information

		FY 13/14	FY 12/13	FY 11/12
16.				

Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions:

03/31/2015

02/27/2014

03/19/2013

NOTE: As a general rule, institutions will submit their audited financial statements to ACCJC no later than six months following the close of the fiscal year. A multi-college district may submit a single district audit report on behalf of all colleges in the district.

Summarize Material Weaknesses and Significant Deficiencies from annual audit report (enter n/a if not applicable):

17.

FY 13/14

2014-001 SIGNIFICANT DEFICIENCY - INFORMATION SYSTEMS Criteria Internal Controls - Information Systems Condition The District does not have adequate controls over the program change process. District personnel do not document the design of the testing, testing results, or approvals over system patches or other program changes to source code. There is no report or process to ensure that the person initiating the program change is not the same person who places the changed source code back into production. In addition, the program change process was not documented in a procedures manual. The District did not remove a terminated employee from having access to the District's electronic records. Effect Because the process is not documented or formally monitored, a program change could be initiated, tested or not tested and placed into production by the same individual, circumventing internal controls. As a result, information produced by the District's information systems, including financial data, could be inaccurate and misstated. Cause Effective internal controls have not been designed and implemented. Fiscal Impact Not determinable. Recommendation The District should document and implement appropriate procedures over the program change process. The updated procedures should ensure that: • changes requested are initiated and approved by the appropriate functional user, • testing is designed, documented and performed by the appropriate personnel, • the functional user has the responsibility for the final approval of the test results, • the programmer personnel do not have access to place source code back into production, • source code is placed back into production by a person separate from the above functions and • each program change is formally documented with the appropriate approvals. The District should investigate using a system generated report that tracks projects placed into production to use as a monitoring tool to ensure that only authorized changes are placed into production. The District should review and revise its procedures where appropriate for the termination of employees to include steps to ensure that the former employee's access to the information system is removed immediately. Corrective Action Plan The District is developing a policy and procedure that will ensure changes requested are initiated and approved by the appropriate functional user; testing is designed, documented and performed by the appropriate personnel; the functional user has the responsibility for the final approval of the test results; the programmer personnel do not have access to place source code back into production; source code is placed back into production by a person separate from the above functions; and each program change is formally documented with the appropriate approvals. The District is also exploring a software solution that will allow it to track code changes to the software to ensure only authorized changes are placed into service. The District is also reviewing and updating procedures to ensure there is timely removal of security access for terminated employees.

FY 12/13

None Noted

FY 11/12

DISABLED STUDENT PROGRAMS AND SERVICES (DSPS) 12-1 Significant Deficiency Condition During our

testing of 30 students, we discovered two student files that did not contain the required documentation. One file was missing the DSPS application, verification of disability, and notification of rights and responsibilities. The other student file was missing the DSPS application. Criteria Pursuant to the California Community Colleges Chancellors' Office report titled, Implementing Guidelines for Title 5 Regulations – DSPS, the District must maintain student files that contain at a minimum the following documents: 1. A signed application for services and verification of enrollment at the community college; 2. Verification of disability and identification of educational limitation(s) due to the disability; 3. A Student Educational Contract; and 4. Documentation of services provided. Effect There is a potential for noncompliance with the California Community Colleges Chancellor's Office Implementing Guidelines for Title 5 Regulations – DSPS due to lack of effective monitoring and retention of student files. Recommendation We recommend that the District develop and complete a checklist that includes all of the required file documents for each student. Response The District now uses a checklist that includes all of the required file documents for each DSPS student. STATE COMPLIANCE (State General Apportionment Funding System) 12-2 Significant Deficiency Condition During our testing of full-time equivalent students (FTES) we noted that electronically submitted documents or written certifications from instructors certifying the accurate attendance accounting could not be located for the daily, weekly, and alternative census types. Criteria Districts shall, according to procedures adopted by the governing board, clear the rolls of inactive enrollment (5 CCR 58004(c)). Additionally, the District's Administrative Procedure 5070-Attendance, states the following: Prior to the census day, the instructor will drop those students who are "No shows" or who, in the judgment of the instructor, are no longer attending class (Title 5, Section 58004). Between the census day and fourteenth week of the semester (or 75% of the days of instruction, whichever is less), dropping the class is the student's responsibility; however, instructors may drop students who exceed allowed unexcused absences or who are not actively participating in the class as outlined in the instructor's syllabus. Effect Without strengthening internal controls over the FTES reporting process, apportionment attendance may not be properly claimed. Recommendation To strengthening the internal control procedures over the accurate reporting of FTES, we recommend that the District implement the following: 1. Establish procedures for the certification of weekly, daily, and alternative census type classes and provide training to the instructors in regards to that certification process. 2. Retain positive attendance records in the Admissions and Records office and reconcile those records to the hours submitted by the instructor. Response The District now requires electronic faculty certifications to ensure accurate reporting of FTES.

Other Information

		FY 13/14	FY 12/13	FY 11/12
18.	a. Budgeted Full Time Equivalent Students (FTES) (Annual Target):	16,618	16,134	16,209
	b. Actual Full Time Equivalent Students (FTES):	16,541	16,134	16,209
	c. Funded FTES:	16,541	16,134	16,208
19.		FY 13/14	FY 12/13	FY 11/12

	Report the % of total tuition/fees received from federal financial aid programs (Title IV, HEA), if applicable:	0 %	0 %	0 %
20.	<p>a. During the reporting period, did the institution settle any contracts with employee bargaining units? Yes</p> <p>b. Did any negotiations remain open? Yes</p> <p>c. Did any contract settlements exceed the institutional COLA for the year? No</p> <p>d. Describe significant fiscal impacts:</p>	<p>The District through collective bargaining agreed to the equivalent of a 2% increase for each employee group: faculty, classified, and management. The statutory benefits were increased as a result of a salary increase of 2%. The fiscal impact for the 2014 year is \$1,276,331.</p>		
21.	<p>a. College Data: Federal Financial Aid programs in which the College participates (check all that apply):</p> <p>b. Changes in Federal Financial Aid Program Participation:</p> <p>Programs that have been DELETED:</p> <p>Programs that have been ADDED:</p>	<p>Pell</p> <p>FSEOG</p> <p>FWS</p>		
22.	College Data: USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	Cohort Year 10/11 0 %	Cohort Year 09/10 0 %	Cohort Year 08/09 0 %
23.	<p>Were there any executive or senior administration leadership changes at the institution during the fiscal year? Yes</p> <p>Please describe the leadership change(s)</p>	<p>Dr. Angela Fairchilds started as President on February 1, 2014 replacing Interim President Dr. Leslie Buckalew. Dr. Buckalew returned to the Vice President of Student Learning.</p>		

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

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