



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

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Annual Fiscal Report
Reporting Year: 2015-2016
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)	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/System/Parent Company CBO	Teresa Scott
	f. Title of District/System/Parent Company CBO	Executive Vice Chancellor
	g. Phone Number of District/System/Parent Company CBO	209-575-6531
	h. E-mail of District/System/Parent Company CBO	scottt@yosemite.edu

DISTRICT/SYSTEM DATA (including single college organizations)

Stability of Revenue

		FY 15/16	FY 14/15	FY 13/14
4.	a. Annual General Fund revenues from all sources (Operating Revenues, CCC Fund 10)	\$ 102,934,857	\$ 90,304,436	\$ 88,101,131
	b. Revenue from other sources (non-general fund)	\$ 0	\$ 0	\$ 0
5.	Net Beginning Balance (Using same fund as included in question 4)	\$ 19,481,923	\$ 19,521,191	\$ 19,904,786

Expenditures/Transfer

		FY 15/16	FY 14/15	FY 13/14
6.	a. Total annual general fund expenditures (Operating Expenditures matching the same fund as included in question 4)	\$ 104,999,121	\$ 90,714,865	\$ 87,256,284
	b. Salaries and benefits (General Fund)	\$ 85,989,819	\$ 78,907,184	\$ 77,640,784
	c. Other expenditures/outgo (difference between 6a and 6b)	\$ 19,009,302	\$ 11,807,681	\$ 9,615,500

Liabilities

		FY 15/16	FY 14/15	FY 13/14
7.	Did the institution borrow funds for cash flow purposes?	No	No	No
8.	Total Local Borrowing			
	a. Short Term Borrowing (TRANS, etc)	\$ 0	\$ 0	\$ 0
	Long Term Borrowing (COPs, Capital Leases, other			

	b. long term borrowing):	\$ 0	\$ 0	\$ 0
9.	a. Did the institution issue long-term debt instruments during the fiscal year noted?	FY 15/16 Yes	FY 14/15 No	FY 13/14 No
	b. What type(s)	GO Refunding Bonds		
	c. Total amount	\$ 120,205,000	\$ 0	\$ 0
10.	Debt Service Payments (General Fund/Operations)	FY 15/16 \$ 4,043,498	FY 14/15 \$ 3,617,430	FY 13/14 \$ 3,246,196

Other Post Employment

11.	a. Actuarial Accrued Liability (AAL) for OPEB:	FY 15/16 \$ 30,744,082	FY 14/15 \$ 31,467,714	FY 13/14 \$ 31,467,714
	b. Unfunded Actuarial Accrued Liability (UAAL) for OPEB:	\$ 3,844,928	\$ 7,489,842	\$ 7,489,842
	c. Funded Ratio (Actuarial Value of plan Assets/AAL)	87 %	76 %	76 %
	d. UAAL as Percentage of Covered Payroll	7 %	14 %	14 %
	e. Annual Required Contribution (ARC)	\$ 1,342,123	\$ 1,753,417	\$ 1,753,417
	f. Amount of annual contribution to ARC	\$ 5,937,077	\$ 3,814,357	\$ 1,200,000
12.	Date of most recent OPEB Actuarial Report (mm/dd/yyyy):	12/01/2015		
13.	a. Has an irrevocable trust been established for OPEB liabilities? Yes			
	b. Deposit into Irrevocable OPEB Reserve/Trust	FY 15/16 \$ 5,937,077	FY 14/15 \$ 3,814,537	FY 13/14 \$ 1,200,000
	c. Deposit into non-irrevocable Reserve specifically for OPEB	\$ 0	\$ 0	\$ 0

Cash Position

14.	Cash Balance (Unencumbered cash): Unrestricted General Fund	FY 15/16 \$ 41,737,315	FY 14/15 \$ 29,803,155	FY 13/14 \$ 29,346,297
15.	Does the institution prepare cash flow projections during the year?	FY 15/16 Yes	FY 14/15 Yes	FY 13/14 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:	FY 15/16 03/01/2017	FY 14/15 03/31/2016	FY 13/14 03/31/2015
	<p>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.</p>			
<p>Summarize Material Weaknesses and Significant Deficiencies from annual audit report (enter n/a if not applicable):</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <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</p> </div>				

17.	FY 15/16	<p>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.</p>
	FY 14/15	<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. During the year ended June 30, 2015, the District formally documented change process controls in its procedures manual. However, there were instances where the documented controls were not being followed. District personnel do 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. As a result, information produced by the District's information systems, including financial data, could be inaccurate and misstated. 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 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 The District will continue to train IT personnel regarding procedures that must be followed in order to ensure compliance with procedures, the Applications Development team will no longer have access to add code to the production server. All code changes must be initiated, reviewed and staged by the Applications Development team and the Operations team will be responsible for placing the code into production. The code will be placed into production once all appropriate documentation has been verified.</p>
	FY 13/14	<p>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.</p>

Other Information

18.	a. Budgeted Full Time Equivalent Students (FTES) (Annual Target):	FY 15/16	FY 14/15	FY 13/14
	b. Actual Full Time Equivalent Students (FTES):	16,542	16,542	16,618
	c. Funded FTES:	16,542	16,542	16,541
19.	Report the % of total tuition/fees received from federal financial aid programs (Title IV, HEA), if applicable:	FY 15/16	FY 14/15	FY 13/14
		0 %	0 %	0 %
	a. During the reporting period, did the institution settle any contracts with employee bargaining units?	Yes		

20.	<p>b. Did any negotiations remain open? Yes</p> <p>c. Describe significant fiscal impacts:</p> <div style="border: 1px solid blue; padding: 5px; margin-top: 10px;"> <p>The District, through collective bargaining, agreed to a 5% salary and benefit increase for faculty, classified and management. The fiscal impact for the 2016 fiscal year was estimated at \$3.5 million.</p> </div>								
21.	<p>a. College Data: Federal Financial Aid programs in which the College participates (check all that apply): Pell FSEOG FWS</p> <p>b. Changes in Federal Financial Aid Program Participation:</p> <p>Programs that have been DELETED:</p> <div style="border: 1px solid blue; height: 15px; margin-bottom: 5px;"></div> <p>Programs that have been ADDED:</p> <div style="border: 1px solid blue; height: 15px;"></div>								
22.	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 16.6%; text-align: center;">Cohort Year 12/13</th> <th style="width: 16.6%; text-align: center;">Cohort Year 11/12</th> <th style="width: 16.6%; text-align: center;">Cohort Year 10/11</th> </tr> </thead> <tbody> <tr> <td>College Data: USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)</td> <td style="text-align: center; border: 1px solid blue;">0 %</td> <td style="text-align: center; border: 1px solid blue;">0 %</td> <td style="text-align: center; border: 1px solid blue;">0 %</td> </tr> </tbody> </table>		Cohort Year 12/13	Cohort Year 11/12	Cohort Year 10/11	College Data: USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	0 %	0 %	0 %
	Cohort Year 12/13	Cohort Year 11/12	Cohort Year 10/11						
College Data: USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	0 %	0 %	0 %						
23.	<p>College Data: 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> <div style="border: 1px solid blue; padding: 5px; margin-top: 10px;"> <p>During the fiscal year, the Vice President of Instruction, Leslie Buckalew and Vice President of College Administrative Services, Gary Whitfield retired. Brian Sanders replaced Leslie Buckalew as the Vice President of Instruction and Trevor Stewart replaced Gary Whitfield as the Vice President of College Administrative Services.</p> </div>								

Go To Question #: 2 ▼ REVIEW/EDIT

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