

2023 Annual Fiscal Report Questions California Community College (Fiscal Year 2021-2022) - Multi-College District: [contact("organization")]

2. Section 1 - General Information:

College name:

Columbia College

2. District name:

Yosemite Community College District

3. Contact information for Chief Business Officers:

Name of College Chief Business Officer (CBO)

Trevor Stewart

Title of College CBO

Vice Chancellor of Administrative Services

Phone number of College CBO

209 575-6530

E-mail of College CBO

stewartt@yosemite.edu

Name of District CBO, if different than the College CBO

Title of District CBO, if different than the College CBO

Phone number of District CBO

E-mail of District CBO

3. Section 2 - District Data Revenue (Part 1):

4. Revenue (Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
4a. Total Unrestricted General Fund Revenues (excluding account 8900)	120950878	122107846	121574072
4b. Other Unrestricted Financing Sources (account 8900) (Enter 0 if none)	504	16010	6936658

4. Section 2 - District Data Revenue (Part 2):

4bi. On the previous page, you listed \$504 in revenue from non-General Fund resources in FY 19/20. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
FY 19/20 (1)	Disposal of Equipment-Supplies	504	One-time
FY 19/20 (2)			

4bi. On the previous page, you listed \$16010 in revenue from non-General Fund resources in FY 20/21. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
FY 20/21 (1)	Disposal of Equipment	1010	One-time
FY 20/21 (2)	Transfer In	15000	One-time

4bi. On the previous page, you listed \$6936658 in revenue from non-General Fund resources in FY 21/22. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
FY 20/21 (1)	Disposal of Equipment	300	One-time
FY 20/21 (2)	Transfer In	6936658	HEERF

5. Unrestricted General Fund Beginning/Ending Balance

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
5a. Net (Adjusted) Unrestricted General Fund Beginning Balance <i>Use adjusted unrestricted beginning fund balance from CCFS 311 Annual.</i>	17858754	23551891	33034083
5b. Net Unrestricted General Fund Ending Balance, including transfers in/out <i>This amount is the amount reported on the CCFS 311 report after transfers in/out</i>	23551891	33034083	39425319

5. Section 3 - Expenditures/Transfers (General Fund Expenditures/Operating Expenditures):

6. Expenditures (Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
6a. Total Unrestricted General Fund Expenditures (including account 7000)	115258245	112641664	122119795
6b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	103552060	100298062	107032541
6c. Other Unrestricted General Fund Expenses (6a-6b)	11706185	12343602	15087254
6d. Unrestricted General Fund Ending Balance <i>6.d. same as 5.b., which includes transfers in/out</i>	23551891	33034083	39425319

6. Section 4 - Liabilities - Debt:

7. Did the District borrow funds for cash flow purposes?

	Yes	No
FY 19/20		X
FY 20/21		X
FY 21/22		X

8. Total Borrowing/Total Debt – Unrestricted General Fund

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
8a. Short-Term Borrowing (TRANS, etc.) <i>List total short-term Unrestricted General Fund Borrowing/Debt</i>	0	0	0
8b. Long-Term Debt (COPs, Capital Leases, other long-term borrowing) <i>In 8.b. list <u>total</u> long-term Unrestricted General Fund Borrowing/Debt (not G.O. Bonds)</i>	0	0	0

9. Did the District issue unrestricted long-term debt instruments or other new borrowing (not G.O. Bonds) during the fiscal year?

	Yes	No
FY 19/20		X
FY 20/21		X
FY 21/22		X

9a. If you answered YES for any year in question 9, please indicate what type. Enter n/a if not applicable.

	FY 19/20	FY 20/21	FY 21/22
Please indicate what type of long-term debt instruments or new borrowing the college issued.	0	0	0

9b. If you answered YES for any year in question 9, please indicate amounts. Enter n/a if you answered NO.

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
Total amount for debt instruments/borrowing entered for question.	n/a	n/a	n/a

10. Debt Service Payments (Unrestricted General Fund)

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
Debt Service Payment Amounts <i>(include transfers made from the UGF to any other fund for the purposes of debt service payments)</i>	0	0	0

7. Section 5: Other Post-Employment Benefits (OPEBs):

11. Most recent actuarial report:

a. Total OPEB Liability (TOL) for OPEB

39554326

b. Fiduciary Net Position

31734372

c. Net OPEB Liability

7819954

d. Funded Ratio [Fiduciary Net Position (FNP)/TOL]

80%

e. Service Cost (SC)

1426432

12. Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date

06/30/2021

13. Has an irrevocable trust been established for OPEB liabilities?

Yes

14. OPEB Trust or Reserves (enter n/a if not applicable)

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
14a. Amount deposited into OPEB Irrevocable Trust <i>Add amounts deposited during the fiscal year. These amounts are usually included in the District's Annual Audit, and trust is referred to as Fiduciary Trust or Plan Fiduciary.</i>	1021104	1571820	2205588
14b. Amount deposited into non-irrevocable Reserve specifically for OPEB	0	0	0
14c. OPEB Irrevocable Trust Balance as of fiscal year end	33635534	38380443	31734373

15. Has the district utilized OPEB or other special retiree benefit funds to help balance the general fund budget in 21/22?

No

8. Section 6 - Cash Position:

16. Cash Balance at June 30 from Annual CCFS 311 Report

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
Combined General Fund Balance Sheet Total (Unrestricted and Restricted – accounts 9100 through 9115)	33628424	35735993	65483379

17. Does the district prepare cash flow projections during the year?

Yes

9. Section 7 - Annual Audit Information:

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

NOTE: Audited financial statements are due to the ACCJC no later than April 14th, 2023. A multi-college district may submit a single district audit report on behalf of all the colleges in the district. Please email a PDF version of the Audited Financial Statements to support@accjc.org.

02/24/2023

19. List the number of audit findings (financial statement, federal compliance and state compliance) for each year

	FY 19/20	FY 20/21	FY 21/22
Number of findings (enter 0 if none):	0	0	0

20. From Summary of Auditors Results (Annual Audit) for FY 21/22 (this is usually a single page at the beginning of the Findings and Questioned Costs section):

0

10. Section 8 - Other District Information:

21. Budgeted/Actual FTES (District)

	FY 19/20	FY 20/21	FY 21/22
21a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target) <i>Resident FTES only.</i>	16542	16542	16542
21b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320, or from more recent CCFS 320 Recal if applicable <i>Report resident FTES only. Please use actual FTES, not hold harmless FTES</i>	16253	14209	13513

22a. During the report year, did the institution settle any contracts with employee bargaining units?

Yes

22b. Did any negotiations remain open?

No

22c. How many unit contracts remained open (ongoing negotiations) for over two years?

0

22d. Please use the box below to provide additional context related to significant impacts of settlements and any ongoing negotiations.

YFA Salary Increase of 3.0207% and and Increase to CSEA and LTAC salary of 4%. Increase to medical benefits cost by \$86 per month per employee

11. Section 9 - College Data:

23. Budgeted/Actual FTES (College)

	FY 19/20	FY 20/21	FY 21/22
23a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target - college)	1868	1868	1868
23b. College Actual Full Time Equivalent Students (FTES) from Annual CCFS 320, or from more recent CCFS 320 Recal if applicable	1850	1505	1475

24. College UGF Allocation/Expenditures/Balance Expenditures (College)

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
24a. Final Unrestricted General Fund allocation from the District	14721161	14659782	15301116
24b. Final Unrestricted General Fund Expenditures <i>For a college within a multi-college District, include District allocated costs.</i>	14719676	13401990	14577993
24c. Final Unrestricted General Fund Ending Balance	0	943344	1170686

25. USDE official cohort Student Loan Default Rate (FSLD)

	Cohort Year 2017 (Published fall 2020)	Cohort Year 2018 (Published fall 2021)	Cohort Year 2019 (Published fall 2022)
Cohort 3-year rate	0%	0%	0%

12. Section 10 - District and College Data:

26a. For report year, how many executive or senior administration leadership positions have an administrator hired into the position as of June 30, 2022? List for the District and for the College.

College : 1
District : 1

26b. How many executive or senior administration leadership positions have been replaced with an interim, or remain vacant (no planned hire) as of June 30 2022? List for the District and for the College

College : 2
District : 0

26c. Please describe the leadership change(s) (Please enter 'n/a' if there were no leadership changes)

For the District, the Vice Chancellor of Educational Support Services retired and the position was filled with an external candidate. There are no vacant or interim positions.

For the Campus, The President took a position at the other YCCD campus and the new president has been in the position for 4 months.

The Vice President of Instruction took a position at the other YCCD campus and the position is vacant.

The Vice President of College and Administrative Services took a position at the district and the position is vacant.

27. Please use this text box to provide any comments regarding the data submitted in this report (optional, no limit).

The Vice Chancellor of District Administrative Services currently covers the duties for the vacant Vice President of College and Administrative Services at Columbia College. The College is determining at what level it wants to move forward with filling this vacancy.

13.

Name of person submitting this report:

Jeremy Salazar

Title of person submitting this report:

Controller

Email of person submitting this report:

salazarj@yosemite.edu

Email Confirmation:

salazarj@yosemite.edu

By submitting this report on behalf of my institution, I confirm that the data and information contained herein is accurate and correct to the best of my knowledge. The institution acknowledges that knowingly submitting false or inaccurate data may result in notification to the U.S. Department of Education and/or accreditation action.

Check to confirm and acknowledge