

This confirms that the 2014 Annual Fiscal Report to ACCJC was submitted by Dr. Judy Walters <jwalters@yccd.edu> on 03/28/2014. Below is a copy of the information submitted. You may also re-print the report by logging on at <https://www.accjc.org/fiscalreport>.



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

**2014 Annual Fiscal Report**

Reporting Year: 2012-2013

**Final Submission**

03/28/2014

Woodland Community College  
 2300 E. Gibson Road  
 Woodland, CA 95776

**General Information**

#	Question	Answer
1.	Confirm the correct institution's report	<b>Confirmed</b>
2.	Confirm or enter the name of the District/System or Corporate/Parent Organization:	<b>Yuba Community College District</b>
3.	a. Name of College Chief Business Officer (CBO)	<b>n/a</b>
	b. Title of College CBO	<b>n/a</b>
	c. Phone number of College CBO	<b>n/a</b>
	d. E-mail of College CBO	<b>n/a</b>
	e. Name of District/System/Parent Company CBO	<b>Kuldeep Kaur</b>
	f. Title of District/System/Parent Company CBO	<b>Chief Business Officer</b>
	g. Phone Number of District/System/Parent Company CBO	<b>530-741-6723</b>
	h. E-mail of District/System/Parent Company CBO	<b>kkaur@yccd.edu</b>

**Stability of Revenue**

		FY 12/13	FY 11/12	FY 10/11
4.	a. Annual unrestricted fund revenues from all sources	<b>\$ 44,599,702</b>	<b>\$ 43,397,602</b>	<b>\$ 50,033,230</b>
	b. Revenue from other sources	<b>\$ 411</b>	<b>\$ 9,418</b>	<b>\$ 92,269</b>
	c. Identify source(s) of other revenue	<b>Surplus Sale</b>	<b>Surplus Sale</b>	<b>Interfund Transfer</b>
	d. Net beginning balance	<b>\$ 7,474,670</b>	<b>\$ 9,813,939</b>	<b>\$ 4,589,310</b>
5.	a. College Data: College allocated Revenues	<b>\$ 8,118,768</b>	<b>\$ 8,065,680</b>	<b>\$ 7,913,610</b>
	b. College Data: College expenditures related to allocated Revenues	<b>\$ 7,937,358</b>	<b>\$ 7,792,507</b>	<b>\$ 7,659,757</b>

**Expenditures/Transfer**

		FY 12/13	FY 11/12	FY 10/11
6.	a. Total annual unrestricted expenditures	\$ 46,574,195	\$ 45,746,317	\$ 44,900,869
	b. Salaries and benefits	\$ 37,104,323	\$ 36,866,572	\$ 35,892,529
	c. Other expenditures/outgo	\$ 6,001,144	\$ 6,008,715	\$ 6,067,206
	d. Inter-fund transfers in and out	\$ 3,468,728	\$ 2,871,030	\$ 2,941,134

### Liabilities

		FY 12/13	FY 11/12	FY 10/11
7.	Did the institution borrow funds for cash flow purposes?	Yes	Yes	Yes

		FY 12/13	FY 11/12	FY 10/11
8.	Total Local Borrowing			
	a. Short Term Borrowing (TRANS, etc)	\$ 12,000,000	\$ 7,500,000	\$ 4,300,000
	b. Long Term Borrowing (COPs, Capital Leases, otherlong term borrowing):	\$ 0	\$ 0	\$ 0

		FY 12/13	FY 11/12	FY 10/11
9.	a. Did the institution issue long-term debt instruments during the fiscal year noted?	Yes	Yes	Yes
	b. What type(s)	California Energy Commission Note Payable	Prop 39 Bonds	Solar & Central Plant Project Bonds
	c. Total amount	\$ 807,554	\$ 34,935,795	\$ 21,364,000

		FY 12/13	FY 11/12	FY 10/11
10.	Debt Service Payments	\$ 8,314,137	\$ 5,045,574	\$ 4,521,075

### Other Post Employment

		FY 12/13	FY 11/12	FY 10/11
11.	a. Actuarial Accrued Liability (AAL) for OPEB:	\$ 39,434,168	\$ 39,434,168	\$ 34,723,912
	b. Unfunded Actuarial Accrued Liability (UAAL) for OPEB:	\$ 39,434,168	\$ 39,434,168	\$ 34,723,912

12.	Date of most recent OPEB Actuarial Report (mm/dd/yyyy):	11/03/2011		
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13.	a. Has an irrevocable trust been established for OPEB liabilities?	No		
		FY 12/13	FY 11/12	FY 10/11

	b. Deposit into OPEB Reserve/Trust	\$ 0	\$ 0	\$ 0
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### Cash Position

		FY 12/13	FY 11/12	FY 10/11
14.	Cash Balance: Unrestricted General Fund:	\$ 749,990	\$ 2,276,604	\$ 6,645,584
15.	Does the institution prepare cash flow projections during the year?	Yes	Yes	Yes

### Annual Audit Information

		FY 12/13	FY 11/12	FY 10/11
16.	Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions:	02/21/2014	03/28/2013	03/27/2012
17.	Summarize Material Weaknesses and Significant Deficiencies from annual audit report:	<p><b>Significant Deficiencies: 13-1. Internal Control (Attendance Accounting) 13-2. Dept of Ed, CFDA Nos. 84.042, 84.047-TRIO Cluster Federal Compliance (Eligibility) 13-3. State Compliance (CalWORKS) 13-4. State Compliance (EOPS &amp; CARE) 13-5. State Compliance (Concurrent Enrollment)</b></p> <p><b>Significant Deficiencies: 12-1. Internal Control (Physical Inventory of Capitalized Assets) 12-2. Dept of Ed CFDA Nos. 84.007, 84.033, 84.063, 84.268-Student Financial Assistance Cluster Federal Compliance (Return of Funds to Title IV) 12-3. State Compliance (EOPS &amp; CARE)</b></p> <p><b>Significant Deficiencies: 11-1. Internal Control (Procurement) 11-3. Dept of Ed. CFDA Nos. 84.007, 84.033, 84.063, 84.268, 84.375-Student Financial Assistance Cluster 11-4. Dept of ED CFDA No. 84.048-Career and Technical Education-Basic Grants to States 11-9. Concurrent Enrollment-- Material Weakness: 11-2. Internal Control (Attendance Accounting) 11-10. State General Apportionment Funding System</b></p>		

### Other Information

		FY 12/13	FY 11/12	FY 10/11
18.	a. Budgeted Full Time Equivalent Students (FTES)(Annual Target):	1,804	1,828	1,917
	b. Actual Full Time Equivalent Students (FTES):	1,804	1,828	1,917
19.	Federal Financial Aid programs in which the College participates (check all that apply):	<b>Pell FSEOG FWS</b>		
20.	College Data: USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	Cohort Year 09/10		Cohort Year 08/09
		19 %		16 %

		FY 12/13	FY 11/12	FY 10/11
21.	Report the % of total tuition/fees received from federal financial aid programs (Title IV, HEA), if applicable:	0 %	0 %	0 %
22.	<p>a. During the reporting period, did the institution settle any contracts with employee bargaining units? <b>No</b></p> <p>b. Did any negotiations remain open? <b>No</b></p> <p>c. Did any contract settlements exceed the institutional COLA for the year? <b>No</b></p> <p>d. Describe significant fiscal impacts:</p> <div style="border: 1px solid black; padding: 2px; width: fit-content;">n/a</div>			
23.	<p>Were there any executive or senior administration leadership changes at the institution during the fiscal year? <b>No</b></p> <p>Please describe the leadership change(s)</p> <div style="border: 1px solid black; padding: 2px; width: fit-content;">.</div>			

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

If you need additional assistance, please contact the commission.

Sincerely,

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Novato, CA 94949  
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phone: 415-506-0234