

This confirms that the 2017 Annual Fiscal Report to ACCJC was submitted by Dr. Michael White <mwhite@yccd.edu> on 04/04/2017. Below is a copy of the information submitted. You may also re-print the report by logging on at <https://survey.accjc.org/fiscalreport>.



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

2017 Annual Fiscal Report
Reporting Year: 2015-2016
Final Submission
04/04/2017

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

General Information

#	Question	Answer
1.	Confirm the correct institution's report	Confirmed
2.	Confirm or enter the name of the District/System or Corporate/Parent Organization:	Yuba Community College District
3.	a. 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	N/A N/A N/A N/A Liz Skelly Chief Business Officer - Interim 530-741-6723 lskelly@yccd.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)	\$ 55,607,248	\$ 46,730,763	\$ 45,568,807
	b. Revenue from other sources (non-general fund)	\$ 19	\$ 3,087	\$ 42,590
5.	Net Beginning Balance (Using same fund as included in question 4)	\$ 5,303,992	\$ 5,255,530	\$ 5,500,588

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)	\$ 51,841,299	\$ 46,685,387	\$ 45,856,455

b.	Salaries and benefits (General Fund)	\$ 40,273,942	\$ 36,562,204	\$ 35,982,370
c.	Other expenditures/outgo (difference between 6a and 6b)	\$ 11,567,357	\$ 10,123,183	\$ 9,874,085

Liabilities

7.	Did the institution borrow funds for cash flow purposes?	FY 15/16 No	FY 14/15 No	FY 13/14 No
8.	Total Local Borrowing	FY 15/16	FY 14/15	FY 13/14
a.	Short Term Borrowing (TRANS, etc)	\$ 0	\$ 0	\$ 0
b.	Long Term Borrowing (COPs, Capital Leases, otherlong term borrowing):	\$ 0	\$ 0	\$ 0
9.	Did the institution issue long-term debt instruments during the fiscal year noted?	FY 15/16 Yes	FY 14/15 No	FY 13/14 Yes
b.	What type(s)	Series D Bonds		California Energy Note Payable
c.	Total amount	\$ 26,500,000	\$ 0	\$ 900,000
10.	Debt Service Payments (General Fund/Operations)	FY 15/16 \$ 8,616,680	FY 14/15 \$ 8,388,225	FY 13/14 \$ 8,278,562

Other Post Employment

11.	a. Actuarial Accrued Liability (AAL) for OPEB:	FY 15/16 \$ 70,917,931	FY 14/15 \$ 57,782,241	FY 13/14 \$ 57,782,241
b.	Unfunded Actuarial Accrued Liability (UAAL) for OPEB:	\$ 32,742,981	\$ 33,325,126	\$ 57,782,241
c.	Funded Ratio (Actuarial Value of plan Assets/AAL)	17 %	73 %	0 %
d.	UAAL as Percentage of Covered Payroll	148 %	155 %	269 %
e.	Annual Required Contribution (ARC)	\$ 5,108,170	\$ 3,960,690	\$ 3,960,690
f.	Amount of annual contribution to ARC	\$ 2,727,908	\$ 2,593,521	\$ 2,313,445
12.	Date of most recent OPEB Actuarial Report (mm/dd/yyyy):	07/01/2015		
13.	a. Has an irrevocable trust been established for OPEB liabilities?	No		
b.	Deposit into Irrevocable OPEB Reserve/Trust	FY 15/16 \$ 0	FY 14/15 \$ 0	FY 13/14 \$ 0

	c. Deposit into non-irrevocable Reserve specifically for OPEB	\$ 0	\$ 0	\$ 0
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Cash Position

		FY 15/16	FY 14/15	FY 13/14
14.	Cash Balance (Unencumbered cash): Unrestricted General Fund	\$ 10,186,818	\$ 5,785,219	\$ 1,096,357
15.	Does the institution prepare cash flow projections during the year?	Yes	Yes	Yes

Annual Audit Information

		FY 15/16	FY 14/15	FY 13/14
16.	Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions:	March 2017	March 2016	March 2015
17.	Summarize Material Weaknesses and Significant Deficiencies from annual audit report:			
	FY 15/16	None.		
	FY 14/15	None.		
	FY 13/14	Material weakness: 2014-001 Internal controls (fiscal oversight). Significant deficiency: 2014-002 Open enrollment, 2013-001 Internal controls (attendance accounting), 2013-001 department of Ed CFDA Nos. 84.042, 84.047 TRIO cluster Federal award (eligibility), 2013-003 State awards CalWORKS (eligibility), 2013-004 state awards EOPS and CARE, 2013-005 concurrent enrollment, 2013-06 state general apportionment funding system.		

Other Information

		FY 15/16	FY 14/15	FY 13/14
18.	a. Budgeted Full Time Equivalent Students (FTES)(Annual Target):	7,550	7,550	7,550
	b. Actual Full Time Equivalent Students (FTES):	7,626	7,626	6,684
	c. Funded FTES:	7,626	7,626	6,684
19.	Report the % of total tuition/fees received from federal financial aid programs (Title IV, HEA), if applicable:	0 %	0 %	0 %
20.	a. During the reporting period, did the institution settle any contracts with employee bargaining units?	No		
	b. Did any negotiations remain open?	No		
	c. Describe significant fiscal impacts:	N/A		

21.	<p>a. Federal Financial Aid programs in which the College participates (check all that apply):</p> <p>b. Changes in Federal Financial Aid Program Participation: Programs that have been DELETED:</p> <p>Programs that have been ADDED:</p>	<p>Pell FSEOG FWS</p>						
22.	<p>College Data: USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)</p>	<table border="1"> <thead> <tr> <th>Cohort Year 12/13</th> <th>Cohort Year 11/12</th> <th>Cohort Year 10/11</th> </tr> </thead> <tbody> <tr> <td>24 %</td> <td>30 %</td> <td>37 %</td> </tr> </tbody> </table>	Cohort Year 12/13	Cohort Year 11/12	Cohort Year 10/11	24 %	30 %	37 %
Cohort Year 12/13	Cohort Year 11/12	Cohort Year 10/11						
24 %	30 %	37 %						
23.	<p>Were there any executive or senior administration leadership changes at the institution during the fiscal year?</p> <p>Please describe the leadership change(s)</p>	<p>No</p>						

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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