



Annual Fiscal Report
Reporting Year: 2016-2017
Final Submission
03/22/2018

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

General Information

2.	Confirm or enter the name of the District/System or Corporate/Parent Organization:	Yuba Community College District
3.	a. Name of College Chief Business Officer (CBO)	N/A
	b. Title of College CBO	N/A
	c. Phone number of College CBO	N/A
	d. E-mail of College CBO	N/A
	e. Name of District/System/Parent Company CBO	Mazie L. Brewington
	f. Title of District/System/Parent Company CBO	Vice Chancellor of Administrative Services
	g. Phone Number of District/System/Parent Company CBO	530-741-6723
	h. E-mail of District/System/Parent Company CBO	mbrewington@yccd.edu

DISTRICT/SYSTEM DATA (including single college organizations)

Stability of Revenue

		FY 16/17	FY 15/16	FY 14/15
4.	a. Annual General Fund revenues from all sources (Operating Revenues, CCC Fund 10)	\$ 69,224,552	\$ 68,839,515	\$ 57,808,432
	b. Revenue from other sources (non-general fund)	\$ 32,460,808	\$ 63,017,995	\$ 32,587,886
5.	Net Beginning Balance (Using same fund as included in question 4)	\$ 9,069,354	\$ 5,303,706	\$ 5,255,701

Expenditures/Transfer

		FY 16/17	FY 15/16	FY 14/15
6.	a. Total annual general fund expenditures (Operating Expenditures matching the same fund as included in question 4)	\$ 70,633,292	\$ 65,073,866	\$ 57,760,426
	b. Salaries and benefits (General Fund)	\$ 51,438,142	\$ 48,724,981	\$ 43,742,324
	c. Other expenditures/outgo (difference between 6a and 6b)	\$ 19,195,150	\$ 16,348,885	\$ 14,018,102

Liabilities

		FY 16/17	FY 15/16	FY 14/15
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
	b. Long Term Borrowing (COPs, Capital Leases, other long term borrowing):	\$ 0	\$ 0	\$ 0

		FY 16/17	FY 15/16	FY 14/15
9.	a. Did the institution issue long-term debt instruments during the fiscal year noted?	No	Yes	No
	b. What type(s)	N/A	Series D Bonds	N/A
	c. Total amount	\$ 0	\$ 26,500,000	\$ 0
10.	Debt Service Payments (General Fund/Operations)	\$ 2,630,499	\$ 2,636,943	\$ 2,580,806

Other Post Employment

		FY 16/17	FY 15/16	FY 14/15
11.	a. Actuarial Accrued Liability (AAL) for OPEB:	\$ 70,917,931	\$ 70,917,931	\$ 57,782,241
	b. Unfunded Actuarial Accrued Liability (UAAL) for OPEB:	\$ 70,917,931	\$ 70,917,931	\$ 57,782,241
	c. Funded Ratio (Actuarial Value of plan Assets/AAL)	0 %	0 %	0 %
	d. UAAL as Percentage of Covered Payroll	319 %	319 %	269 %
	e. Annual Required Contribution (ARC)	\$ 5,108,170	\$ 5,108,170	\$ 3,960,690
	f. Amount of annual contribution to ARC	\$ 2,764,609	\$ 2,727,908	\$ 2,593,521
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? Yes			
	b. Deposit into Irrevocable OPEB Reserve/Trust	\$ 0	\$ 0	\$ 0
	c. Deposit into non-irrevocable Reserve specifically for OPEB	\$ 0	\$ 0	\$ 0

Cash Position

		FY 16/17	FY 15/16	FY 14/15
14.	Cash Balance (Unencumbered cash): Unrestricted General Fund	\$ 6,995,149	\$ 10,186,818	\$ 5,785,219
15.	Does the institution prepare cash flow projections during the year?	Yes	Yes	Yes

Annual Audit Information

		FY 16/17	FY 15/16	FY 14/15
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 2018	March 2017	March 2016
17.	Summarize Material Weaknesses and Significant Deficiencies from annual audit report:			
	FY 16/17	None.		
	FY 15/16	None.		
	FY 14/15	None.		

Other Information

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		FY 16/17	FY 15/16	FY 14/15
18.	a. Budgeted Full Time Equivalent Students (FTES) (Annual Target):	7,626	7,550	7,550
	b. Actual Full Time Equivalent Students (FTES):	7,626	7,626	7,626
	c. Funded FTES:	7,626	7,626	7,626
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.	a. Federal Financial Aid programs in which the College participates (check all that apply):	Pell FSEOG FWS		
	b. Changes in Federal Financial Aid Program Participation:			
	Programs that have been DELETED:	None.		
	Programs that have been ADDED:	None.		
22.	College Data: USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	Cohort Year 14/15 17 %	Cohort Year 13/14 24 %	Cohort Year 12/13 30 %
23.	Were there any executive or senior administration leadership changes at the institution during the fiscal year?	No		
	Please describe the leadership change(s)	N/A		

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

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