



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

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

Yuba College
2088 North Beale Road
Marysville, CA 95901

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	Liz Skelly
	f. Title of District/System/Parent Company CBO	Chief Business Officer - Interim
	g. Phone Number of District/System/Parent Company CBO	530-741-6723
	h. E-mail of District/System/Parent Company CBO	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

		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	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.	a. Did the institution issue long-term debt instruments during the fiscal year noted?	Yes	No	Yes
	b. What type(s)	Series D Bonds		California Energy Commission 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

		FY 15/16	FY 14/15	FY 13/14
11.	a. Actuarial Accrued Liability (AAL) for OPEB:	\$ 70,917,931	\$ 57,782,241	\$ 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

Cash Position

14.	Cash Balance (Unencumbered cash): Unrestricted General Fund	FY 15/16 \$ 10,186,818	FY 14/15 \$ 5,785,219	FY 13/14 \$ 1,096,357
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 March 2017	FY 14/15 March 2016	FY 13/14 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

18.	a. Budgeted Full Time Equivalent Students (FTES) (Annual Target):	FY 15/16 7,550	FY 14/15 7,550	FY 13/14 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.		FY 15/16	FY 14/15	FY 13/14

	Report the % of total tuition/fees received from federal financial aid programs (Title IV, HEA), if applicable:	<input type="text" value="0 %"/>	<input type="text" value="0 %"/>	<input type="text" value="0 %"/>
20.	<p>a. During the reporting period, did the institution settle any contracts with employee bargaining units? No</p> <p>b. Did any negotiations remain open? No</p> <p>c. Describe significant fiscal impacts:</p> <input type="text" value="N/A"/>			
21.	<p>a. 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> <input type="text" value="None."/> <p>Programs that have been ADDED:</p> <input type="text" value="None."/>			
22.	College Data: USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	Cohort Year 12/13	Cohort Year 11/12	Cohort Year 10/11
		<input type="text" value="21 %"/>	<input type="text" value="21 %"/>	<input type="text" value="25 %"/>
23.	<p>Were there any executive or senior administration leadership changes at the institution during the fiscal year? No</p> <p>Please describe the leadership change(s)</p> <input type="text" value="N/A"/>			

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