



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

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Annual Fiscal Report
Reporting Year: 2016-2017
Final Submission
03/27/2018

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 | 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. | 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

| | | | | |
|----|---|-------------|-------------|-------------|
| 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 |
| 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) | FY 16/17 | FY 15/16 | FY 14/15 |
| | | \$ 2,630,499 | \$ 2,636,943 | \$ 2,580,806 |

Other Post Employment

| | | | | |
|-----|--|---------------|---------------|---------------|
| 11. | a. Actuarial Accrued Liability (AAL) for OPEB: | FY 16/17 | FY 15/16 | FY 14/15 |
| | | \$ 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 | FY 16/17 | FY 15/16 | FY 14/15 |
| | | \$ 0 | \$ 0 | \$ 0 |
| | c. Deposit into non-irrevocable Reserve specifically for OPEB | \$ 0 | \$ 0 | \$ 0 |

Cash Position

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

| | | | | |
|-----|---|----------|----------|----------|
| 18. | a. Budgeted Full Time Equivalent Students (FTES) (Annual Target): | FY 16/17 | FY 15/16 | FY 14/15 |
| | | 7,626 | 7,550 | 7,550 |
| | b. Actual Full Time Equivalent Students (FTES): | 7,626 | 7,626 | 7,626 |

| | | | | |
|-----|---|---|--|--|
| | c. Funded FTES: | <input type="text" value="7,626"/> | <input type="text" value="7,626"/> | <input type="text" value="7,626"/> |
| 19. | Report the % of total tuition/fees received from federal financial aid programs (Title IV, HEA), if applicable: | FY 16/17 <input type="text" value="0 %"/> | FY 15/16 <input type="text" value="0 %"/> | FY 14/15 <input type="text" value="0 %"/> |
| 20. | a. During the reporting period, did the institution settle any contracts with employee bargaining units? b. Did any negotiations remain open? c. Describe significant fiscal impacts: | No No <input type="text" value="N/A"/> | | |
| 21. | a. Federal Financial Aid programs in which the College participates (check all that apply): b. Changes in Federal Financial Aid Program Participation: Programs that have been DELETED: Programs that have been ADDED: | Pell FSEOG FWS <input type="text" value="None."/> <input type="text" value="None."/> | | |
| 22. | College Data: USDE official cohort Student Loan Default Rate (FSLD) (3 year rate) | Cohort Year 14/15 <input type="text" value="15 %"/> | Cohort Year 13/14 <input type="text" value="22 %"/> | Cohort Year 12/13 <input type="text" value="21 %"/> |
| 23. | Were there any executive or senior administration leadership changes at the institution during the fiscal year? Please describe the leadership change(s) | No <input type="text" value="N/A"/> | | |

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

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