

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2015-2016)  
(Budget Report for Fiscal Year 2016-2017)

District: YUBA

District Code: 290

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

\_\_\_\_\_  
District Chief Business Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
District Superintendent

\_\_\_\_\_  
Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2016. Please submit the report to :

Chancellor's Office  
California Community Colleges  
Fiscal Services Unit  
1102 Q Street, Suite 300  
Sacramento, CA 95814-6511

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 290

Name: YUBA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	8,673,282	8,673,282		8,673,282
Other	1300	7,699,044	7,699,044		7,699,044
<b>Total Instructional Salaries</b>		16,372,326	16,372,326	0	16,372,326
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		3,672,785	300,558	3,973,343
Other	1400		230,918		230,918
<b>Total Non-Instructional Salaries</b>		0	3,903,703	300,558	4,204,261
<b>Total Academic Salaries</b>		16,372,326	20,276,029	300,558	20,576,587
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		6,788,419	480,146	7,268,565
Other	2300		628,478	21,701	650,179
<b>Total Non-Instructional Salaries</b>		0	7,416,897	501,847	7,918,744
<b>Instructional Aides</b>					
Regular Status	2200	612,784	612,784		612,784
Other	2400	277,850	277,850	4,034	281,884
<b>Total Instructional Aides</b>		890,634	890,634	4,034	894,668
<b>Total Classified Salaries</b>		890,634	8,307,531	505,881	8,813,412
<b>Employee Benefits</b>	3000	4,936,118	10,558,883	383,886	10,942,769
<b>Supplies and Materials</b>	4000		424,065	6,469	430,534
<b>Other Operating Expenses</b>	5000	221,032	4,903,250	296,303	5,199,553
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		22,420,110	44,469,758	1,493,097	45,962,855

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 290

Name: YUBA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		2,527		2,527
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		232,851		232,851
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		1,145,455		1,145,455

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 290

Name: YUBA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		0	1,380,833	0	1,380,833
<b>Total for ECS 84362, 50% Law</b>		22,420,110	43,088,925	1,493,097	44,582,022
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		52.03%	100.00%		
<b>50% of Current Expense of Education</b>			21,544,462		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		22,420,110	43,088,925	1,493,097	44,582,022
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		22,420,110	44,469,758	1,493,097	45,962,855
<b>Capital Expenditures</b>	6000	26,336	460,319	25,930	486,249
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		22,446,446	44,930,077	1,519,027	46,449,104

For Year Ended June 30, 2016

District ID: 290

Name: YUBA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	538,108		538,108
In County Treasury	9112	9,639,710	2,564,167	12,203,877
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	10,000		10,000
Investments (at cost)	9120			0
Accounts Receivable	9130	2,924,822	1,729,501	4,654,323
Due from Other Funds	9140	320,337	13,998	334,335
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	461,741		461,741
<b>TOTAL ASSETS</b>		13,894,718	4,307,666	18,202,384
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,862,832	982,918	2,845,750
Accrued Salaries and Wages Payable	9520	14,197		14,197
Compensated Absences Payable Current	9530	1,406,414		1,406,414
Due to Other Funds	9540		97,596	97,596
Temporary Loans	9550	669,687		669,687
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	871,629	3,227,758	4,099,387
<b>TOTAL LIABILITIES</b>		4,824,759	4,308,272	9,133,031

For Year Ended June 30, 2016

District ID: 290

Name: YUBA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	9,069,960	(606)	9,069,354
<b>TOTAL FUND EQUITY</b>		9,069,960	(606)	9,069,354
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		13,894,719	4,307,666	18,202,385

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2016

District ID: 290

Name: YUBA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			135,141
In County Treasury	9112	12,674,709		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			190,698
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		12,674,709	0	325,839
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			320,337
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	320,337

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 290

Name: YUBA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753	12,674,709		
Assigned Fund Balance	9754			
Total Designated Fund Balance		12,674,709	0	0
Uncommitted Fund Balance	9790			5,502
<b>TOTAL FUND EQUITY</b>		12,674,709	0	5,502
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		12,674,709	0	325,839



- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2016

District ID: 290

Name: YUBA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	0	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	0	0	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 290

Name: YUBA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 290

Name: YUBA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	2,805,179	26,290,000	
Cash With Fiscal Agents	9113	93		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	19,245		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		2,824,517	26,290,000	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	69,959		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	734,895		
<b>TOTAL LIABILITIES</b>		804,854	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 290

Name: YUBA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	2,019,663	26,290,000	
<b>TOTAL FUND EQUITY</b>		2,019,663	26,290,000	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,824,517	26,290,000	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 290

Name: YUBA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 290

Name: YUBA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
<b>TOTAL LIABILITIES</b>	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 290

Name: YUBA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 290

Name: YUBA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		184,702
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		0	184,702



COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 290

Name: YUBA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 290

Name: YUBA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		184,702
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		0	184,702
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	184,702

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 290

Name: YUBA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	78,674			33,915				
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				256,533				
Due from Other Funds	9140				97,596				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		78,674	0	0	388,044	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 290

Name: YUBA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,245			372,371				
Accrued Salaries and Wages Payable	9520				13,998				
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				1,675				
Total Current Liabilities and Deferred Revenue		1,245	0	0	388,044	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	1,245	0	0	388,044	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 290

Name: YUBA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	77,429							
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		77,429	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		78,674	0	0	388,044	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 290

Name: YUBA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110	9,041		9,041
Higher Education Act	8120		1,428,158	1,428,158
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		93,079	93,079
Student Financial Aid	8150			0
Veterans Education	8160	1,773		1,773
Vocational and Technical Education Act (VATEA)	8170		355,937	355,937
Other Federal Revenues	8190		371,457	371,457
<b>Total Federal Revenues</b>	8100	10,814	2,248,631	2,259,445
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	14,640,405		14,640,405
Other General Apportionment	8613	306,659		306,659
General Categorical Programs	8620			
Child Development	8621		882,201	882,201
Extended Opportunity Programs and Services(EOPS)	8622		843,111	843,111
Disabled Students Programs and Services(DSPS)	8623		947,526	947,526
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		417,793	417,793
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627			0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 290

Name: YUBA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	7,396,780		7,396,780
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,182,637	2,182,637
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	298,140		298,140
Timber Yield Tax	8672	19,792		19,792
Other State Tax Subventions	8673	31		31
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	1,145,455	398,511	1,543,966
State Mandated Costs	8685	4,434,565		4,434,565
Other State Non-Tax Revenues	8686	1,089,017		1,089,017
Other State Revenues	8690	47,233	4,332,755	4,379,988
<b>Total State Revenues</b>	8600	29,378,077	10,004,534	39,382,611

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 290

Name: YUBA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	21,543,113		21,543,113
Tax Allocation, Supplemental Roll	8812	327,283		327,283
Tax Allocation, Unsecured Roll	8813	1,323,793		1,323,793
Prior Years Taxes	8816	19,049		19,049
Education Revenues Augmentation Fund (ERAF)	8817	268,387		268,387
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	11,180		11,180
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		49,182	49,182
Other Contract Services	8832	200,665		200,665
Sales and Commissions	8840	99,712		99,712
Rentals and Leases	8850	29,384		29,384
Interest and Investment Income	8860	57,446		57,446
Student Fees and Charges	8870			
Community Services Classes	8872	164,471		164,471
Dormitory	8873			0
Enrollment	8874	8,415,888		8,415,888
Contra Revenue Account	8874.1	(6,798,754)		(6,798,754)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		89,294	89,294
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	47,273		47,273
Nonresident Tuition	8880	416,254		416,254
Parking Services and Public Transportation	8881		464,885	464,885
Other Student Fees and Charges	8885	12,447		12,447
Other Local Revenues	8890	80,766	370,900	451,666
<b>Total Local Revenues</b>	8800	26,218,357	974,261	27,192,618
<b>Total Revenues</b>		55,607,248	13,227,426	68,834,674



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 290

Name: YUBA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	19		19
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#		4,822	4,822
<b>Total Other Financing Sources</b>	8900	19	4,822	4,841
<b>Total Revenues and Other Financing Sources</b>		55,607,267	13,232,248	68,839,515

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	597,559	172,631	167,144	8,009		945,343
Architecture and Environmental Design	0200	6,562					6,562
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,784,972	1,567	34,289	1,200		1,822,028
Business and Management	0500	1,574,531		6,920			1,581,451
Communications	0600	98,017	130,302	164,808			393,127
Computer and Information Science	0700	187,652		2,914			190,566
Education	0800	1,156,550	268,996	64,165	11,745		1,501,456
Engineering and Related Industrial Technology	0900	972,698	3,284	37,184	256,230		1,269,396
Fine and Applied Arts	1000	1,034,975	11,946	13,019			1,059,940
Foreign language	1100	356,392		526			356,918
Health	1200	1,637,013	164,648	57,954	3,104		1,862,719
Consumer Education And Home Economics	1300	1,060,956	40,245	31,419	6,735		1,139,355
Law	1400						0
Humanities(Letters)	1500	3,385,553		12,970			3,398,523
Library Science	1600	5,706					5,706
Mathematics	1700	2,347,125		3,440			2,350,565
Military Studies	1800						0
Physical Sciences	1900	1,232,023		25,629	2,394		1,260,046
Psychology	2000	659,360		248			659,608
Public Affairs and Services	2100	837,098	150,563	50,970	15,078		1,053,709
Social Sciences	2200	1,393,462		4,544			1,398,006
Commercial Services	3000			221,032			221,032
Interdisciplinary Studies	4900	2,328,018	109,584	42,184	16,228		2,496,014
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
<b>Sub-Total Instructional Activites</b>		22,656,222	1,053,766	941,359	320,723		24,972,070
<b>Total Expenditures for GF Activities*</b>		22,760,603	25,964,378	9,055,108	1,204,258	6,089,519	65,073,866

\*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010	643	2,571,905	566,766	104,579		3,243,893
Course and Curriculum Development	6020		258,943	1,537			260,480
Academic / Faculty Senate	6030		503,603	41,980			545,583
Other Instructional Administration & Governance	6090		59,825	42,344	83,145		185,314
<b>Total Instructional Admin. &amp; Governance</b>		643	3,394,276	652,627	187,724	0	4,235,270
Instructional Support Services	6100						
Learning Center	6110	6,690	53,092	5,032			64,814
Library	6120		565,783	14,080	134,503		714,366
Media	6130		182,728	9,062	33,249		225,039
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		801	8,500			9,301
<b>Total Instructional Support Services</b>		6,690	802,404	36,674	167,752	0	1,013,520
Admissions and Records	6200		864,005	18,164			882,169
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	67,842	3,249,874	518,509	138,634		3,974,859
Matriculation and Student Assessment	6320		55,217	20,743	2,763		78,723
Transfer Programs	6330			3,244			3,244
Career Guidance	6340		30,426	1,738			32,164
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		67,842	3,335,517	544,234	141,397	0	4,088,990

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420	7,129	937,736	177,617	32,652		1,155,134
Extended Opportunity Programs and Services (EOPS)	6430	23	1,067,713	55,061	13,709		1,136,506
Health Services	6440			86,887			86,887
Student Personnel Administration	6450		474,883	19,871			494,754
Financial Aid Administration	6460	291	1,041,029	67,861	1,159		1,110,340
Job Placement Services	6470		81,356				81,356
Veterans Services	6480		45,638	977			46,615
Miscellaneous Student Services	6490	498	1,513,224	1,125,291	96,943		2,735,956
<b>Total Other Student Services</b>		7,941	5,161,579	1,533,565	144,463	0	6,847,548
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		556,066	324,316	24,236		904,618
Custodial Services	6530		1,147,296	151,937	23,011		1,322,244
Grounds Maintenance and Repairs	6550		354,649	70,479	27,871		452,999
Utilities	6570			928,598			928,598
Other Operations and Maintenance of Plant	6590			93,749			93,749
<b>Total Operation and Maintenance of Plant</b>	6500	0	2,058,011	1,569,079	75,118	0	3,702,208
<b>Planning, Policymaking and Coordinations</b>	6600		2,197,722	1,054,346	944		3,253,012

\* California Work Opportunity and Responsibility to Kids (CalWORKS).

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		55,905	98,140			154,045
Fiscal Operations	6720		931,251	443,483	2,229		1,376,963
Human Resources Management	6730		661,988	142,545	369		804,902
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		57,992	35,097			93,089
Staff Diversity	6760			2,662			2,662
Logistical Services	6770		372,617	20,809	14,717		408,143
Management Information Systems	6780		1,914,982	889,983	94,653		2,899,618
Other General Institutional Support Services	6790		13,312	316,036			329,348
<b>Total General Institutional Support Services</b>	6700	0	4,008,047	1,948,755	111,968	0	6,068,770
Community Services & Economic Development	6800						
Community Recreation	6810			40,750			40,750
Community Service Classes	6820	4,034	74,246	139,277			217,557
Community Use of Facilities	6830		192,738	13,156			205,894
Economic Development	6840						0
Other Community Services & Economic Development	6890	12,304	830,194	176,059	2,430		1,020,987
<b>Total Community Services</b>	6800	16,338	1,097,178	369,242	2,430	0	1,485,188

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		1,201,032	128,297	15,661		1,344,990
Farm Operations	6930						0
Food Services	6940			(289)			(289)
Parking	6950		518,851	215,387	10,148		744,386
Student and Co-Curricular Activities	6960			42,145			42,145
Student Housing	6970						0
Other Ancillary Services	6990		66,848				66,848
<b>Total Ancillary Services</b>	6900	0	1,786,731	385,540	25,809	0	2,198,080
Auxiliary Operations	7000						
Contract Education	7010	4,927	14,523	1,523			20,973
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	4,927	14,523	1,523	0	0	20,973

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100		190,619		25,930		216,549
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					5,451,021	5,451,021
Student Aid	7320					638,498	638,498
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	6,089,519	6,089,519
<b>Sub-Total Non-Instructional Activites</b>		104,381	24,910,612	8,113,749	883,535	6,089,519	40,101,796
<b>Total Expenditures General Fund: activities *</b>		22,760,603	25,964,378	9,055,108	1,204,258	6,089,519	65,073,866

\* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: YUBA

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$87,839,223
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	7,626.00		
	2. 2015-2016 Second Period Actual FTES	7,626.00		
	3. 2015-2016 Population change factor (C2/C1)	1.0000		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$92,556,189
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$92,556,189
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$92,556,189
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			16,621,984
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			275,582
C.	Local Property taxes			29,882,557
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			43,099
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2016-2017 Appropriations Subject to Limit			\$46,823,222



For Actual Year: 2015-2016

Budget Year: 2016-2017

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	10,814	10,814	2,248,631	2,551,903	2,259,445	2,562,717
State Revenues	8600	29,378,077	18,336,820	10,004,534	12,542,423	39,382,611	30,879,243
Local Revenues	8800	26,218,357	32,893,391	974,261	1,312,331	27,192,618	34,205,722
<b>Total Revenues</b>		55,607,248	51,241,025	13,227,426	16,406,657	68,834,674	67,647,682
<b>EXPENDITURES:</b>							
Academic Salaries	1000	20,517,761	20,278,399	2,315,619	2,110,014	22,833,380	22,388,413
Classified Salaries	2000	8,813,412	8,921,223	4,264,237	4,776,643	13,077,649	13,697,866
Employee Benefits	3000	10,942,769	10,705,918	1,871,183	1,935,919	12,813,952	12,641,837
Supplies and Materials	4000	430,534	486,367	1,099,847	1,457,825	1,530,381	1,944,192
Other Operating Expenses and Services	5000	5,199,553	5,770,905	2,325,174	4,668,474	7,524,727	10,439,379
Capital Outlay	6000	486,249	442,351	718,009	488,588	1,204,258	930,939
<b>Total Expenditures</b>		46,390,278	46,605,163	12,594,069	15,437,463	58,984,347	62,042,626
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		9,216,970	4,635,862	633,357	969,194	9,850,327	5,605,056
<b>Other Financing Sources</b>	8900	19	1,500	4,822		4,841	1,500
<b>Other Outgo</b>	7000	5,451,021	10,283,917	638,498	969,194	6,089,519	11,253,111
<b>Net Increase/(Decrease) in Fund Balance</b>		3,765,968	(5,646,555)	(319)	0	3,765,649	(5,646,555)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	5,303,992	9,069,959	(286)	(605)	5,303,706	9,069,354
Prior Years Adjustments	9020	(1)				(1)	
Adjusted Beginning Balance	9030	5,303,991		(286)		5,303,705	
<b>Ending Fund Balance, June 30</b>		9,069,959	3,423,404	(605)	(605)	9,069,354	3,422,799

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2015-2016

Budget Year: 2016-2017

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					554,452	492,654
State Revenues	8600						
Local Revenues	8800	7,553,425	6,152,228			466,833	2,137,846
<b>Total Revenues</b>		7,553,425	6,152,228	0	0	1,021,285	2,630,500
Other Financing Sources	8900						
Interfund Transfers In	8981					1,616,859	2,630,500
Other Incoming Transfers	8983	2,692,258					
<b>Total Other Financing Sources</b>		2,692,258	0	0	0	1,616,859	2,630,500
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	5,979,737	6,152,228			2,636,943	2,630,500
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	5,979,737	6,152,228	0	0	2,636,943	2,630,500
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(3,287,479)	(6,152,228)	0	0	(1,020,084)	0
<b>Net Increase/Decrease in Fund Balance</b>		4,265,946	0	0	0	1,201	2,630,500
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	8,408,762	12,674,708		0	4,302	5,503
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,408,762		0		4,302	
<b>Ending Fund Balance, June 30</b>		12,674,708	12,674,708	0	0	5,503	2,636,003

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	670,764	1,833,211				
Local Revenues	8800	64,117	416,127				
<b>Total Income</b>		734,881	2,249,338	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	15,286	25,000	302,780			
Capital Outlay	6000	733,654	2,328,867		26,290,000		
<b>Total Expenditures</b>		748,940	2,353,867	302,780	26,290,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(14,059)	(104,529)	(302,780)	(26,290,000)	0	0
<b>Other Financing Sources</b>	8900	1,101,431		26,592,780			
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		1,087,372	(104,529)	26,290,000	(26,290,000)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	932,291	2,019,663	0	26,290,000		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	932,291		0		0	
<b>Ending Fund Balance, June 30</b>		2,019,663	1,915,134	26,290,000	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0	0	0	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Net Profit or Loss</b>		0	0	0	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0				
<b>Net Profit or Loss</b>		0	0				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
<b>Ending Fund Balance, June 30</b>		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800			7,016			
Other Financing Sources	8900			2,727,909	7,851,563		
<b>Total Income</b>		0	0	2,734,925	7,851,563		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			3,420,411	2,851,563		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	3,420,411	2,851,563		
<b>Net Profit or Loss</b>		0	0	(685,486)	5,000,000		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(685,486)	5,000,000		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	870,188	184,702		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		870,188			
<b>Ending Fund Balance, June 30</b>		0	0	184,702	5,184,702		



For Actual Year: 2015-2016

Budget Year: 2016-2017

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	32,368	40,000				
<b>Total Income</b>		32,368	40,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	27,709	57,322				
Other Operating Expenses and Services	5000	4,372	57,322				
Capital Outlay	6000						
<b>Total Expenditures</b>		32,081	114,644	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		287	(74,644)	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	250					
<b>Net Increase/(Decrease) in Fund Balance</b>		37	(74,644)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	77,392	77,429		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	77,392		0		0	
<b>Ending Fund Balance, June 30</b>		77,429	2,785	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	16,250,440	17,000,000				
State Revenues	8600	2,315,318	1,600,000				
Local Revenues	8800	270,969	325,000				
<b>Total Income</b>		18,836,727	18,925,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		18,836,727	18,925,000	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	18,836,727	18,925,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			101,056	100,000
<b>Total Income</b>		0	0	101,056	100,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	101,056	100,000
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000			101,056	100,000
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	0	0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 290

Name: YUBA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	4,822
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	1,616,859
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,101,431
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	2,727,909

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,145,455			398,511	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	398,511	398,511
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	398,511	398,511
Other Operating Expenses and Services	5000	1,992	1,143,463		1,145,455		1,145,455
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		1,992	1,143,463	0	1,145,455	398,511	1,543,966
<b>Ending Balance</b>					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,098,144			398,511	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	398,511	398,511
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	398,511	398,511
Other Operating Expenses and Services	5000		1,098,144		1,098,144		1,098,144
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	1,098,144	0	1,098,144	398,511	1,496,655
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 290

Name: YUBA

<b>EPA Revenue</b>	7,396,780
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	7,396,780	0	0	7,396,780
<b>TOTAL</b>		7,396,780	0	0	7,396,780

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 290

Name: YUBA

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	1,792,993	10.73%	1,044,396	11.85%	2,837,389	N/A	N/A
2016-17	2,144,172	12.58%	1,248,675	13.89%	3,392,847	555,458	19.58%
2017-18	2,508,681	14.43%	1,421,278	15.50%	3,929,959	537,112	15.83%
2018-19	2,886,913	16.28%	1,599,351	17.10%	4,486,264	556,305	14.16%
2019-20	3,279,271	18.13%	1,774,438	18.60%	5,053,709	567,445	12.65%
2020-21	3,523,815	19.10%	1,926,696	19.80%	5,450,511	396,802	7.85%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>