

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2018-2019)

(Budget Report for Fiscal Year 2019-2020)

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: Mazie Brewington

(530) 530-7416

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, 2019. 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: 2018-2019

Budget Year: 2019-2020

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
Instructional Salaries					
Contract or Regular	1100	8,753,050	8,753,050		8,753,050
Other	1300	8,221,636	8,221,636		8,221,636
Total Instructional Salaries		16,974,686	16,974,686	0	16,974,686
Non-Instructional Salaries					
Contract or Regular	1200		4,035,523	296,579	4,332,102
Other	1400		314,002	7,572	321,574
Total Non-Instructional Salaries		0	4,349,525	304,151	4,653,676
Total Academic Salaries		16,974,686	21,324,211	304,151	21,628,362
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		6,863,973	497,524	7,361,497
Other	2300		807,284	28,890	836,174
Total Non-Instructional Salaries		0	7,671,257	526,414	8,197,671
Instructional Aides					
Regular Status	2200	558,786	558,786		558,786
Other	2400	257,684	257,684		257,684
Total Instructional Aides		816,470	816,470	0	816,470
Total Classified Salaries		816,470	8,487,727	526,414	9,014,141
Employee Benefits	3000	6,898,622	14,147,837	375,104	14,522,941
Supplies and Materials	4000		348,988	291	349,279
Other Operating Expenses	5000	368,950	5,545,475	98,214	5,643,689
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		25,058,728	49,854,238	1,304,174	51,158,412

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

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
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441		41,165		41,165
Student Transportation	6491		4,698		4,698
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,548		2,548
Objects to Exclude	Object Code				
Rents and Leases	5060		570,251	203	570,454
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		1,261,244		1,261,244

For Actual Year: 2018-2019

Budget Year: 2019-2020

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
Total Exclusions		0	1,879,906	203	1,880,109
Total for ECS 84362, 50% Law		25,058,728	47,974,332	1,303,971	49,278,303
Percent of CEE (Instructional Salary Cost / Total CEE)		52.23%	100.00%		
50% of Current Expense of Education			23,987,166		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		25,058,728	47,974,332	1,303,971	49,278,303
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		25,058,728	49,854,238	1,304,174	51,158,412
Capital Expenditures	6000	26,167	128,781	522	129,303
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		25,084,895	49,983,019	1,304,696	51,287,715

For Year Ended June 30, 2019

District ID: 290

Name: YUBA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	321,448		321,448
In County Treasury	9112	9,036,577	4,172,896	13,209,473
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	10,000		10,000
Investments (at cost)	9120			0
Accounts Receivable	9130	3,766,357	3,158,064	6,924,421
Due from Other Funds	9140	165,517		165,517
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	417,886		417,886
TOTAL ASSETS		13,717,785	7,330,960	21,048,745
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,678,103	1,174,105	2,852,208
Accrued Salaries and Wages Payable	9520	6,945		6,945
Compensated Absences Payable Current	9530	1,621,777		1,621,777
Due to Other Funds	9540			0
Temporary Loans	9550	128,392		128,392
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	881,840	6,156,855	7,038,695
TOTAL LIABILITIES		4,317,057	7,330,960	11,648,017

For Year Ended June 30, 2019

District ID: 290

Name: YUBA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
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
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752	9,400,727		9,400,727
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		9,400,727	0	9,400,727
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		9,400,727	0	9,400,727
TOTAL LIABILITIES AND FUND EQUITY		13,717,784	7,330,960	21,048,744

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

Governmental Funds Group

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

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
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	16,779,621		72,909
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	973,993		92,608
Due from Other Funds	9140			
TOTAL ASSETS		17,753,614	0	165,517
LIABILITIES				
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			165,517
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	165,517

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, 2019

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
FUND BALANCE (NON-GASB 54)				
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
Fund Balance (GASB 54)	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			
TOTAL FUND EQUITY		0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	165,517

- 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, 2019

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
ASSETS							
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						
TOTAL ASSETS		0	0	0	0	0	0
LIABILITIES							
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 LIABILITIES		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, 2019

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
FUND BALANCE (NON-GASB 54)							
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
Fund Balance (GASB 54)	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
TOTAL FUND EQUITY		0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 290

Name: YUBA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	1,997,323	23,534,088	
Cash With Fiscal Agents	9113	1,644,305		
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			
TOTAL ASSETS		3,641,628	23,534,088	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	20,876		
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 LIABILITIES		20,876	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 290

Name: YUBA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
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
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752		23,534,088	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	23,534,088	0
Uncommitted Fund Balance	9790	3,620,752		
TOTAL FUND EQUITY		3,620,752	23,534,088	0
TOTAL LIABILITIES AND FUND EQUITY		3,641,628	23,534,088	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 290

Name: YUBA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
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				
Fixed Assets	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				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		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, 2019

District ID: 290

Name: YUBA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
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
TOTAL LIABILITIES	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, 2019

District ID: 290

Name: YUBA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
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
Fund Balance (GASB 54)	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				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 290

Name: YUBA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		3,195,861
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		
Fixed Assets	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		
Total Fixed Assets		0	0
TOTAL ASSETS		0	3,195,861

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 290

Name: YUBA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
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
TOTAL LIABILITIES	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 290

Name: YUBA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
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
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		3,195,861
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	3,195,861
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	3,195,861
TOTAL LIABILITIES AND FUND EQUITY		0	3,195,861

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111				11,454				
In County Treasury	9112	86,777							
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				68,857				
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	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								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		86,777	0	0	80,311	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	248			80,311				
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		248	0	0	80,311	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
TOTAL LIABILITIES	968	248	0	0	80,311	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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
FUND EQUITY									
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
Fund Balance (GASB 54)	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	86,529							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		86,529	0	0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		86,777	0	0	80,311	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 290

Name: YUBA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	3,835		3,835
Higher Education Act	8120		1,760,353	1,760,353
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		98,817	98,817
Student Financial Aid	8150			0
Veterans Education	8160	2,237		2,237
Vocational and Technical Education Act (VATEA)	8170		383,105	383,105
Other Federal Revenues	8190		913,084	913,084
Total Federal Revenues	8100	6,072	3,155,359	3,161,431
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	16,318,920		16,318,920
Other General Apportionment	8613	834,110		834,110
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,685,047	1,685,047
Disabled Students Programs and Services(DSPS)	8623		1,042,571	1,042,571
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		530,777	530,777
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		9,468,527	9,468,527

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 290

Name: YUBA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	7,143,632		7,143,632
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,556,122	3,556,122
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	274,764		274,764
Timber Yield Tax	8672	49,708		49,708
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,261,244	445,600	1,706,844
State Mandated Costs	8685	222,755		222,755
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,131,350	2,134,905	5,266,255
Total State Revenues	8600	29,236,483	18,863,549	48,100,032

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 290

Name: YUBA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	25,884,974		25,884,974
Tax Allocation, Supplemental Roll	8812	631,016		631,016
Tax Allocation, Unsecured Roll	8813	1,436,072		1,436,072
Prior Years Taxes	8816	(713,456)		(713,456)
Education Revenues Augmentation Fund (ERAF)	8817	719,047		719,047
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	(23,501)		(23,501)
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		5,316	5,316
Other Contract Services	8832	154,803		154,803
Sales and Commissions	8840	78,732		78,732
Rentals and Leases	8850	21,228		21,228
Interest and Investment Income	8860	259,651		259,651
Student Fees and Charges	8870			
Community Services Classes	8872	23,375		23,375
Dormitory	8873			0
Enrollment	8874	7,869,802		7,869,802
Contra Revenue Account	8874.1	(6,214,186)		(6,214,186)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		99,070	99,070
Instructional Materials Fees and Sales of Materials	8877	3,155		3,155
Insurance	8878			0
Student Records	8879	44,476		44,476
Nonresident Tuition	8880	310,698		310,698
Parking Services and Public Transportation	8881		352,069	352,069
Other Student Fees and Charges	8885	11,625		11,625
Other Local Revenues	8890	79,127	157,407	236,534
Total Local Revenues	8800	30,576,638	613,862	31,190,500
Total Revenues		59,819,193	22,632,770	82,451,963

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 290

Name: YUBA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	1,355		1,355
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#			0
Total Other Financing Sources	8900	1,355	0	1,355
Total Revenues and Other Financing Sources		59,820,548	22,632,770	82,453,318

For Actual Year: 2018-2019

Budget Year: 2019-2020

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 Natual Resources	0100	771,254		147,477	260,010		1,178,741
Architecture and Environmental Design	0200	28,839					28,839
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,149,368		11,116	72,405		2,232,889
Business and Management	0500	1,346,048		2,131	744		1,348,923
Communications	0600	115,694		12,464			128,158
Computer and Information Science	0700	210,723			10,296		221,019
Education	0800	1,199,118	285,562	76,605	8,109		1,569,394
Engineering and Related Industrial Technology	0900	708,996		84,830	262,439		1,056,265
Fine and Applied Arts	1000	1,205,044		8,651	20,720		1,234,415
Foreign language	1100	205,496					205,496
Health	1200	2,030,703		54,898	77,481		2,163,082
Consumer Education And Home Economics	1300	1,234,345		22,383	17,098		1,273,826
Law	1400						0
Humanities(Letters)	1500	3,253,557		7,257			3,260,814
Library Science	1600	2,273					2,273
Mathematics	1700	2,743,115		116			2,743,231
Military Studies	1800						0
Physical Sciences	1900	1,443,947		30,325	2,434		1,476,706
Psychology	2000	498,942					498,942
Public Affairs and Services	2100	1,018,347		60,997	61,736		1,141,080
Social Sciences	2200	1,544,707		711			1,545,418
Commercial Services	3000			229,818			229,818
Interdisciplinary Studies	4900	4,106,557	203,135	183,181	2,166		4,495,039
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	37,846					37,846
Sub-Total Instructional Activites		25,854,919	488,697	932,960	795,638		28,072,214
Total Expenditures for GF Activities*		25,863,929	33,271,838	9,109,482	1,457,110	11,836,178	81,538,537

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		4,053,155	523,868	184,468		4,761,491
Course and Curriculum Development	6020		447,963	7,349			455,312
Academic / Faculty Senate	6030		514,660	54,479			569,139
Other Instructional Administration & Governance	6090		82,440	37,529			119,969
Total Instructional Admin. & Governance		0	5,098,218	623,225	184,468	0	5,905,911
Instructional Support Services	6100						
Learning Center	6110	3,694	55,881	(14)			59,561
Library	6120		601,652	2,603	7,224		611,479
Media	6130		80,659				80,659
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190			830			830
Total Instructional Support Services		3,694	738,192	3,419	7,224	0	752,529
Admissions and Records	6200		840,071	14,443			854,514
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,697,037	327,677	3,954		5,028,668
Matriculation and Student Assessment	6320		886	6,082	8,214		15,182
Transfer Programs	6330			2,887			2,887
Career Guidance	6340			612			612
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	4,697,923	337,258	12,168	0	5,047,349

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		1,077,762	134,192	13,641		1,225,595
Extended Opportunity Programs and Services (EOPS)	6430		1,484,134	67,414	9,399		1,560,947
Health Services	6440			141,120			141,120
Student Personnel Administration	6450		475,898	32,815			508,713
Financial Aid Administration	6460		1,224,588	79,272	18,125		1,321,985
Job Placement Services	6470		47,725				47,725
Veterans Services	6480		119,547	7,770			127,317
Miscellaneous Student Services	6490		3,363,101	932,956	157,588	183,779	4,637,424
Total Other Student Services		0	7,792,755	1,395,539	198,753	183,779	9,570,826
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		656,671	380,075	6,923		1,043,669
Custodial Services	6530		1,318,532	125,532	5,209		1,449,273
Grounds Maintenance and Repairs	6550		400,237	68,080			468,317
Utilities	6570			1,114,198			1,114,198
Other Operations and Maintenance of Plant	6590			164,661			164,661
Total Operation and Maintenance of Plant	6500	0	2,375,440	1,852,546	12,132	0	4,240,118
Planning, Policymaking and Coordinations	6600		4,046,651	1,404,574	10,123		5,461,348

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		126,096	73,023			199,119
Fiscal Operations	6720		700,210	162,240	2,211		864,661
Human Resources Management	6730		816,477	91,850	3,596		911,923
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,548				2,548
Staff Development	6750		55,702	34,506			90,208
Staff Diversity	6760			20,348			20,348
Logistical Services	6770		368,261	115,432	709		484,402
Management Information Systems	6780		2,048,526	926,979	214,659		3,190,164
Other General Institutional Support Services	6790		12,539	555,683			568,222
Total General Institutional Support Services	6700	0	4,130,359	1,980,061	221,175	0	6,331,595
Community Services & Economic Development	6800						
Community Recreation	6810			31,722			31,722
Community Service Classes	6820		13,925	8,381			22,306
Community Use of Facilities	6830		145,774	13,654			159,428
Economic Development	6840						0
Other Community Services & Economic Development	6890		825,380	127,535	13,656		966,571
Total Community Services	6800	0	985,079	181,292	13,656	0	1,180,027

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		1,257,650	191,960			1,449,610
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		529,571	145,522	1,251		676,344
Student and Co-Curricular Activities	6960		6,787	37,608			44,395
Student Housing	6970						0
Other Ancillary Services	6990		72,142				72,142
Total Ancillary Services	6900	0	1,866,150	375,090	1,251	0	2,242,491
Auxiliary Operations	7000						
Contract Education	7010	5,316		9,075			14,391
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	5,316	0	9,075	0	0	14,391

For Actual Year: 2018-2019

Budget Year: 2019-2020

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				
Physical Property and Related Acquisitions	7100		212,303		522		212,825
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					11,295,119	11,295,119
Student Aid	7320					357,280	357,280
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	11,652,399	11,652,399
Sub-Total Non-Instructional Activites		9,010	32,783,141	8,176,522	661,472	11,836,178	53,466,323
Total Expenditures General Fund: activities *		25,863,929	33,271,838	9,109,482	1,457,110	11,836,178	81,538,537

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: YUBA

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$99,493,666
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	7,626.00		
	2. 2018-2019 Second Period Actual FTES	7,626.00		
	3. 2018-2019 Population change factor (C2/C1)	1.0000		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$103,324,172
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)			\$103,324,172
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$103,324,172
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			21,942,983
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			225,000
C.	Local Property taxes			29,815,538
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			100,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2019-2020 Appropriations Subject to Limit			\$52,083,521

For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	6,072	5,900	3,155,359	3,242,743	3,161,431	3,248,643
State Revenues	8600	29,236,483	28,784,517	18,863,549	22,953,533	48,100,032	51,738,050
Local Revenues	8800	30,576,638	31,489,629	613,862	1,409,323	31,190,500	32,898,952
Total Revenues		59,819,193	60,280,046	22,632,770	27,605,599	82,451,963	87,885,645
EXPENDITURES:							
Academic Salaries	1000	21,628,362	23,015,610	4,152,901	3,906,243	25,781,263	26,921,853
Classified Salaries	2000	9,014,143	9,757,684	5,634,895	5,726,287	14,649,038	15,483,971
Employee Benefits	3000	14,522,939	15,413,691	4,182,527	3,128,674	18,705,466	18,542,365
Supplies and Materials	4000	349,279	454,048	850,214	1,345,968	1,199,493	1,800,016
Other Operating Expenses and Services	5000	5,643,689	6,343,760	2,266,300	8,137,711	7,909,989	14,481,471
Capital Outlay	6000	129,303	277,458	1,327,807	880,000	1,457,110	1,157,458
Total Expenditures		51,287,715	55,262,251	18,414,644	23,124,883	69,702,359	78,387,134
Excess /(Deficiency) of Revenues over Expenditures		8,531,478	5,017,795	4,218,126	4,480,716	12,749,604	9,498,511
Other Financing Sources	8900	1,355				1,355	0
Other Outgo	7000	7,618,052	4,881,358	4,218,126	4,480,716	11,836,178	9,362,074
Net Increase/(Decrease) in Fund Balance		914,781	136,437	0	0	914,781	136,437
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,703,099	9,400,727	0	0	7,703,099	9,400,727
Prior Years Adjustments	9020	782,847				782,847	
Adjusted Beginning Balance	9030	8,485,946		0		8,485,946	
Ending Fund Balance, June 30		9,400,727	9,537,164	0	0	9,400,727	9,537,164

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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
REVENUES:							
Federal Revenues	8100					432,754	521,744
State Revenues	8600					6,107	
Local Revenues	8800	12,339,077	8,553,193				
Total Revenues		12,339,077	8,553,193	0	0	438,861	521,744
Other Financing Sources	8900						
Interfund Transfers In	8981					1,843,186	1,951,446
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	1,843,186	1,951,446
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	8,861,544	8,553,193			2,291,779	2,473,190
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	8,861,544	8,553,193	0	0	2,291,779	2,473,190
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(8,861,544)	(8,553,193)	0	0	(448,593)	(521,744)
Net Increase/Decrease in Fund Balance		3,477,533	0	0	0	(9,732)	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	14,276,080	17,753,613		0	9,732	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	14,276,080		0		9,732	
Ending Fund Balance, June 30		17,753,613	17,753,613	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	615,187	1,427,000				
Local Revenues	8800	207,271	80,629	654,069	625,000		
Total Income		822,458	1,507,629	654,069	625,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	167,324	35,000				
Capital Outlay	6000	3,216,981	3,480,075	1,739,528	1,575,000		
Total Expenditures		3,384,305	3,515,075	1,739,528	1,575,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(2,561,847)	(2,007,446)	(1,085,459)	(950,000)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(2,561,847)	(2,007,446)	(1,085,459)	(950,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,182,598	3,620,751	24,619,547	23,534,088		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	6,182,598		24,619,547		0	
Ending Fund Balance, June 30		3,620,751	1,613,305	23,534,088	22,584,088	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800			4,228	80,000		
Other Financing Sources	8900			5,774,866	2,954,400		
Total Income		0	0	5,779,094	3,034,400		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			2,774,866	2,954,400		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	2,774,866	2,954,400		
Net Profit or Loss		0	0	3,004,228	80,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	3,004,228	80,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	191,633	3,195,861		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		191,633			
Ending Fund Balance, June 30		0	0	3,195,861	3,275,861		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	71,849	50,000				
Total Income		71,849	50,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	28,287	25,000				
Other Operating Expenses and Services	5000	24,744	25,000				
Capital Outlay	6000	11,975					
Total Expenditures		65,006	50,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		6,843	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	1,100					
Net Increase/(Decrease) in Fund Balance		5,743	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	80,785	86,528		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	80,785		0		0	
Ending Fund Balance, June 30		86,528	86,528	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

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
REVENUES:							
Federal Revenues	8100	14,239,877	14,000,000				
State Revenues	8600	20,817	3,500,000				
Local Revenues	8800	216,240	210,000				
Total Income		14,476,934	17,710,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		14,476,934	17,710,000	0	0	0	0
Other Financing Sources	8900	3,677,067					
Other Outgo	7000	18,154,001	17,710,000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			37,500	
Total Income		0	0	37,500	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	37,500	0
Other Financing Sources	8900				
Other Outgo	7000			37,500	
Net Increase/(Decrease) in Fund Balance		0	0	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	0	0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 290

Name: YUBA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	1,843,186
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	5,774,866
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	3,677,067

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 290

Name: YUBA

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		1,261,244			445,599	
		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)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	300,061	300,061
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	300,061	300,061
Other Operating Expenses and Services	5000		1,261,244		1,261,244		1,261,244
Capital Outlay							
Library Books	6300				0	145,538	145,538
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	145,538	145,538
Other Outgo	7000				0		0
Total Expenditures		0	1,261,244	0	1,261,244	445,599	1,706,843
Ending Balance					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			1,400,000		450,000	
		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)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	450,000	450,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	450,000	450,000
Other Operating Expenses and Services	5000			1,400,000	1,400,000		1,400,000
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	0	1,400,000	1,400,000	450,000	1,850,000
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 290

Name: YUBA

EPA Revenue	7,143,632
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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	7,143,632	0	0	7,143,632
TOTAL		7,143,632	0	0	7,143,632

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 290

Name: YUBA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	1,792,993	1,044,396	2,837,389	N/A	N/A
2016-17	2,047,527	1,235,780	3,283,307	445,918	15.72%
2017-18	2,455,595	1,345,735	3,801,330	518,023	15.78%
2018-19	2,731,997	1,604,860	4,336,857	535,527	14.09%
2019-20	3,066,744	1,997,870	5,064,614	727,757	16.78%
2020-21	3,263,544	2,218,714	5,482,258	417,644	8.25%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
Yuba Community College District will fund STRS and PERS increases through 2020-21 with funds set aside as a contingency in the general unrestricted fund.