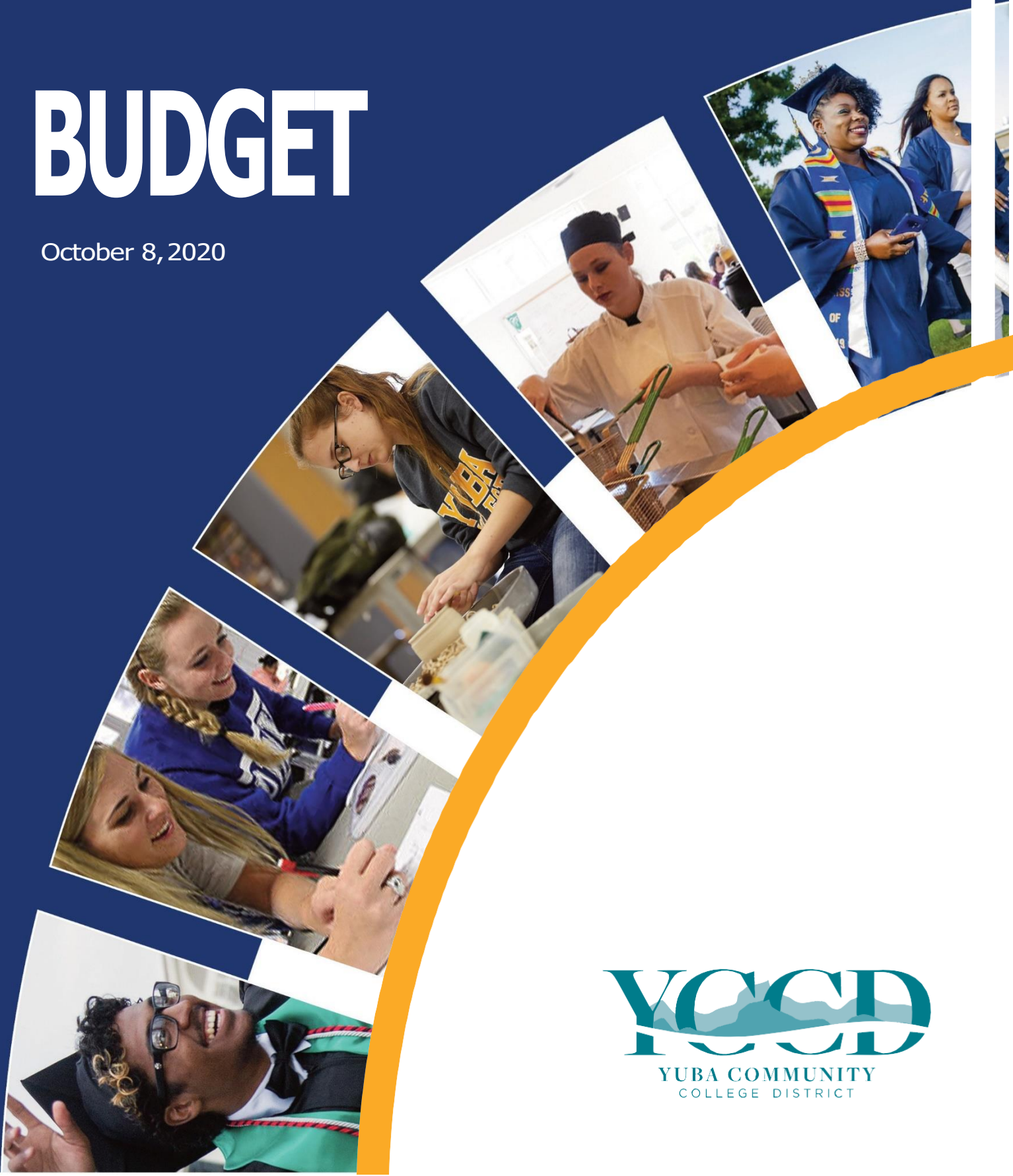


Fiscal Year 2020-2021

# BUDGET

October 8, 2020





# Yuba Community College District

## 2020-2021

### **Governing Board**

Richard Teagarden, President- Area 1  
Bret Hastey- Area 2  
David Wheeler, Vice President- Area 3  
Michael K. Pasquale – Area 4  
Jesse Ortiz – Area 5  
Susan Alves, Clerk – Area 6  
V. Richard Savarese – Area 7

### **Administration**

Douglas B. Houston – Chancellor  
Kuldeep Kaur – Vice Chancellor, Administrative Services  
Sonja Lolland – Vice Chancellor, Educational and Planning and Services  
Terri Pyer – Interim Chief Human Resources Officer  
Artemio Pimentel – President Woodland Community College  
Tawny Dotson – President Yuba College

This report is available from the district website at: [yccd.edu](http://yccd.edu)

## Chancellor's Message

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State of California began 2020 with a solid fiscal foundation including strong and diverse economy, historic reserves, and structurally balanced budget. In January, state's projections included surplus for 2020-21, high reserves including the State's Rainy-Day Fund. The budget outlook deteriorated since Governor's proposed budget due to COVID-19 pandemic and the ensuing recession. The recession transformed to a \$54 billion multi-year deficit in the Governor's May Revision.

Governor's May Revision had four core values in planning for the budget: public education, public health, public safety, and striving to protect vulnerable Californians. The May Revision proposed to mitigate budget deficits using Rainy-Day Fund and other reserves. Proposition 98 would be reduced by \$19 billion of which represents \$1.45 billion reduction

to California Community Colleges and detrimental reductions to the Strong Workforce and Student Equity and Achievement Programs, Part-Time Faculty Compensation/Office Hours, and the Academic Senate for California Community Colleges.

Both houses of the California Legislature, the Senate and the Assembly, and the Governor reached an agreement for the final budget for Fiscal Year 2020-21 which prevented cuts to the apportionment and categorical programs. To accomplish this, \$1.45 billion in funding would be deferred to the future years and the budget provides no COLA or enrollment growth. Of \$1.45 billion, \$791 million would be triggered-off if the Congress approved some form of stimulus package.

As we embark on the third year of the Student-Centered Funding Formula, we continue to proceed with caution and focus on our Board established fiscal principles and continues to adopt sound financial strategies that support the fiscal position of the District.

Yuba Community College District (YCCD) is also pleased that the State budget has approved matching funds for the construction of a new Performing Arts Project at Woodland Community College and for Yuba College Fire Alarm Project. These voter approved projects are in direct alignment with the Colleges Educational Master Plans and will deliver state-of-the-art facilities in direct support of student educational programs.

With several complexities around the new formula in the prior and current fiscal year, the Board was very prudent and forward thinking in year one and two by treating the increases as one-time. This has proven to be smart strategy as the District has received surplus one-time revenue increases from 2018-19 and 2019-20; however, faces significant enrollment declines which may reduce funding in the future years.

District's priorities were developed in 2019-20 through envisioning sessions with the district through several planning meetings with Board members and the District leadership.

The following 2020-21 budget strategies compliment, but not replace board's fiscal planning principles:

- Accelerate key initiatives and strategies (i.e. Guided Pathways, Online Education, AB705, and Open Educational Resources, etc.). Accelerate key initiatives and strategies (i.e. Guided Pathways, Online Education, AB705, and Open Educational Resources, etc.).
- Implement various efficiency measures:
  - College and District Services reorganizations supported if they make reductions to expenditures
  - Enrollment management strategies for making improvements to schedule efficiencies
- Strive to avoid reductions especially in FY 20-21; delay instead of cut.
- Delay many staffing activities. Any delays will be made based on each individual program needs.
- Establish a contingency in the fund balance:
  - Cover revenue shortfalls from Apportionment, enrollment management efficiencies shortfall, or enrollment declines
- Preserve fund balance for anticipated FY 21-22 deficits
- Preserve funding levels in Irrevocable Trust and Retiree Health Benefits Fund for retiree health benefits liability
- Limit categorical employment (salaries and benefits) to no more than 75% of total allocation (phased in approach over a multi-year period)I look forward to the constructive dialogue and appreciate the hard work of all employees.

Dr. Douglas B. Houston

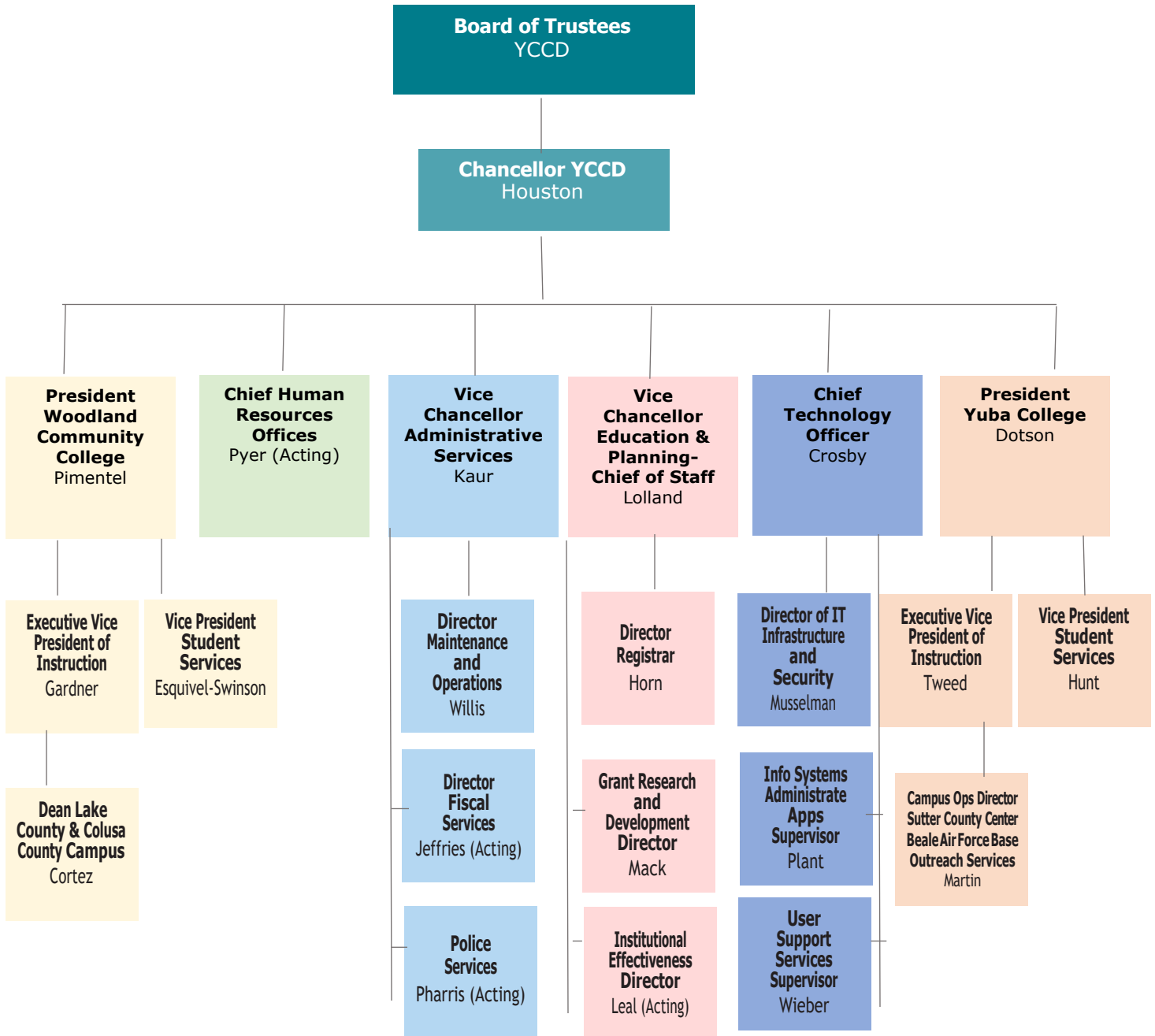


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## District Organizational Chart



***Yuba Community College District (YCCD) spans eight counties and nearly 4,192 square miles of territory in rural, north-central California. Yuba College and Woodland Community College, offer degrees, certificates and transfer curricula at college campuses in Marysville and Woodland, educational centers in Clearlake and Yuba City, and through outreach operations in Williams and on Beale Air Force Base. The two colleges in Yolo County and Yuba County and the campuses in Clearlake, Colusa, and Sutter Counties, serve 13,000 students across the northern Sacramento Valley.***

## Mission Statement

The primary mission of the Yuba Community College District is to provide rigorous, high quality degree and certificate curricula in lower division arts and sciences and in vocational and occupational fields as well as business-focused training for economic development. An essential and important function of the District is to provide remedial instruction, English as a second language instruction, and support services which help students succeed at the post secondary level. Additionally, an essential function of the District is to provide adult non-credit educational curricula in areas defined by the State.

## Strategic Goals

YCCD Strategic Goals (Adopted October 2014; Amended January 2019 \*\*)

1. Increase student success and maximize the student experience through andragogy, curriculum and well-aligned student services programs designed to enhance student learning and completion by 2023 \*\*:
  - i. Increase by at least 20 percent the number of students annually who acquire associate's degrees, credentials, certificates, or specific skill sets that prepare them for an in-demand job;
  - ii. Increase by 35 percent the number students transferring annually to a UC or CSU;
  - iii. Decrease the average number of units accumulated by students earning associate's degrees to 79 units;
  - iv. Increase to 76% the percentage of CTE students who report being employed in their field of study to 76;
  - v. Reduce by 40% the equity gaps across all the above measures through faster improvements among traditionally underrepresented student groups; fully closing those achievement gaps within 10 years.
2. Integrate planning and institutional effectiveness processes within a culture of evidence
3. Strengthen our CORE\* as a 21st-century, learning-centered organization; employ, develop and sustain highly professional, qualified faculty and staff
4. Complete multi-college district transition in structure, roles, responsibilities, and processes
5. Assert regional educational, economic and workforce leadership; prioritize Economic and Workforce Development Programs based on regional, state and national imperatives.

\* CORE (Communication, Organization, Responsibility and Evaluation)

\*\* The 2019 Amendment adds student success objectives pre the Board of Governor's Vision for Success

## Vision-Ensure Student Success By:

- Providing an innovative, world-class learning environment;
- Building and maintaining an atmosphere of trust within the college district and with our communities;
- Developing and maintaining programs and facilities that best meet the needs of our students and communities;
- Stewarding resources strategically to meet the diverse needs of our communities and region;
- Providing educational, economic, cultural, and civic leadership for our communities and region.

## Values

- Knowledge
- Culture
- Respect/Mutual Trust
- Openness
- Stewardship
- Honesty
- Student Success
- Courage



# Our Campuses

## Woodland Community College

Woodland Community College (WCC), accredited in 2008 as the second community college in the Yuba Community College District and the 110th in the State of California, has provided educational opportunities for students in Yolo and Colusa Counties since 1975. WCC is the only Hispanic Serving Institution (HSI) in the Sacramento region, with 44% of its student population being of Latino descent. In addition to transfer programs, WCC offers Distributive Education (DE), Basic Skills courses, Career Technical Education (CTE) and other life-long learning opportunities. Students have access to an array of support services, financial aid, dedicated staff and a Child Development Center (CDC).



## Colusa County Campus (CCC)

The Colusa County Campus opened its doors on January 18, 2011. The facility has four classrooms, which accommodates up to 120 students and also has office space for student services, counseling, faculty, and administrative support. The CCC also has conference rooms, break areas and vending machines. CCC was designed with sustainability principles in mind which will ultimately lead to a minimum LEED silver certification. A wide array of classes are offered at CCOF, including Administration of Justice, Biology, Early Childhood Education, Emergency Medical Technician, English, English as a Second Language, Ethnic Studies, Health, History, Math and Psychology.



## Lake County Campus

Courses have been offered in this area since the fall semester of 1972. The Campus is located on Highway 53 in the city of Clearlake. Lake County students can complete two years of pre-transfer work at the Campus or satisfy their own needs in General Education. The Campus is growing and offers a full range of community college courses. In addition to transfer programs, the Campus offers career education in Business, construction trades, Food Services Management, health fields, and Mass Communications, as well as courses in many other areas. The Campus also provides a wide range of student services and remedial courses, and a Child Development Center.



# Our Campuses Continued

## Yuba College

The Yuba College campus is located in Marysville, California. Yuba College has been providing quality education to residents of the Yuba-Sutter area for over 91 years. The 160-acre Yuba College Marysville campus first opened its doors in 1962. The college offers classes in over 90 programs that prepare students for a certificate, associate degree, or a transfer to a four-year university. In addition to the main campus, Yuba College operates two educational facilities: one at the Beale Air Force Base Outreach Services and another at the Sutter County Center.



## Sutter County Center

The Sutter County Center allows students to complete nearly all associate and transfer requirements on-site and offers courses leading to an Associate Degree and Certificates. The Sutter County Center of Yuba College is located just off Highway 99 between Pease Road and Eager Road on East Onstott Road.



## Beale A.F.B.

Classes have been offered on this site since the fall semester of 1960. The Base Education / Library Building is located at 17849 16th Street, Beale Air Force Base. A variety of general education and transfer courses are offered in late afternoon and evening, as well as some noon-hour classes. Two program formats are provided: Semester-length schedules and two nine-week terms each semester.



# Executive Summary

## Annual Budget 2020-21

This executive summary highlights significant components in the Governor's state adopted budget for fiscal year 2020-21, provides an overview of major budget decisions, addresses statewide challenges, identifies future opportunities for community colleges and specifically addresses the impacts of these decisions for the Yuba Community College District.

## State Budget Overview

On June 30, 2020, Governor Newsom signed the 2020-21 Budget Act. The Budget Act prevents immediate cuts to the California Community College apportionments and categorical programs. It defers \$1.45 billion in California Community College funding to fiscal year 2021-22 of which \$791 million would be triggered off if congress approves a federal stimulus package with enough funding by October 15, 2020.

Major features of the Governor's budget with impacts to the California Community Colleges (CCC's) are summarized below:

- Cash Deferrals of \$1.45 billion as outlined in Exhibit 1 on page 11
- No Cost of Living Adjustment (COLA) Funding
- No Enrollment Growth Funding
- Student Centered Funding Formula (hold harmless provision) extension to 2023-24
- \$2.3 billion reallocation of state funding to buy down employer contribution rates for CalSTRS and CalPERS
- Trailer bill language excludes COVID-19 related expenditures from the 50% Law calculations
- Reduces funding for Calbright College by \$5 million ongoing and \$40 million one-time
- Approves Proposition 51 resources to support 25 new and 15 continuing capital outlay projects for state match. This includes re-appropriation of approved 23 projects at the May Revision.
- \$10 million for ongoing support for immigrant legal services
- \$5.8 million for Dreamer resource liaisons
- \$120 million for COVID-19 Block Grant from funding sources listed below:
  - \$54 million from State's portion of federal funds: must be spent by December 30, 2020
  - \$66 million from Proposition 98: must be spent by June 30, 2022

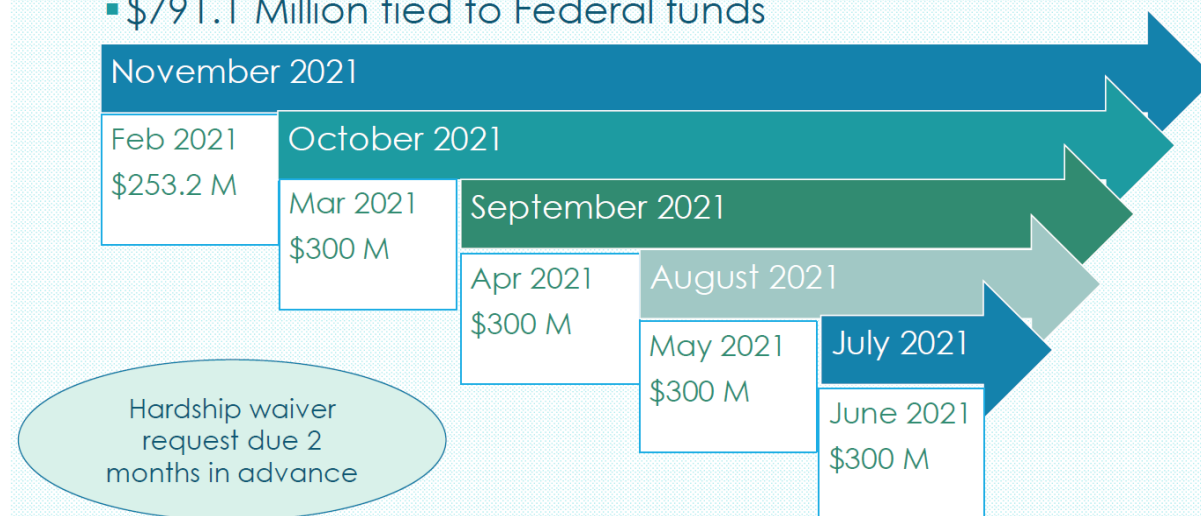
A complete list of Appropriations for CCC's can be found at Table 1 on page 13 (source: Joint Analysis).

The following information is from the joint analysis for 2020-21 enacted budget issued by Association of California Community Colleges Administrators (ACCCA), Association of Chief Business Officials (ACBO), and Community College League of California (League).

## Exhibit 1: California Community Colleges Cash Payment Deferrals

### ▪ Deferrals:

- \$1.453 Billion deferred from 2020-21 to 2021-22
  - \$791.1 Million tied to Federal funds



## COVID-19 Block Grant

In response to the recession, Congress approved a \$2 trillion economic relief package, also known as the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The CARES Act was signed into law by the President on March 27, 2020. CARES Act funding provides direct fiscal relief to taxpayers, state and local governments, and small businesses. In addition to these direct federal payments, districts will receive federal and state relief funds through the Budget Act, in the form of a \$120 million COVID-19 response block grant.

## Major Policy Changes

Changes to California Community College funding includes routine adjustments using updated estimates of revenue, enrollment, and inflation. It includes a few major changes, including Student Centered Funding Formula (SCFF) adjustments and other policy changes as listed below:

POLICY ADJUSTMENTS	
<b>Ongoing</b>	
Continue legal services support for immigrant students, faculty, and staff	\$10.0
Adjust Student Success Completion Grant funding for recipients	9.1
Fund Dreamer Resource Liaisons and related support services	5.8
Reduce California Online Community College (Calbright College) funding	-5.0
Adjust California College Promise for recipients	-3.8
<b>Subtotal Ongoing Policy</b>	<b>\$16.1</b>

## System Response to Crisis

In response to the recession, the System rapidly adapted its budget priorities to focus on the fundamental needs of students, faculty, staff, and college administrators. The purpose of the revised priorities is to support colleges through the health crisis while mitigating disruption to instruction, the system's focus on equity, and momentum toward the Vision for Success.

The extraordinary public health crisis necessitated clear direction on academic and procedural matters. Therefore, on March 16, 2020, the Board of Governors approved the addition of Section 52020 of Division 6 of Title 5 of the California Code of Regulations which grants the Chancellor of the California Community Colleges emergency powers for 180 days to suspend regulations that are barriers to the continuity of education in the wake of the current crisis.

As campuses remain largely closed and students and staff members continue to perform much of their work remotely, the Chancellor's Office has issued 24 Executive Orders that suspend sections of Title 5 with a focus on ensuring continuity of education, student access, and reduced bureaucratic barriers that hinder continuity of services during an emergency. The Chancellor's Office is also holding regular COVID-19 webinars and has developed a COVID-19 website where important updates are shared with the field.

## Impacts on District Budgets

Throughout 2020-21, emergency conditions under Title 5, Section 58146 will continue to be in effect. This section provides funding allowances due to emergency conditions such as the COVID-19 pandemic. The intent behind this section is to prevent districts from losing apportionment as a result of emergency conditions. The Chancellor's Office continues to assess the short-term and long-term financial impacts of COVID-19 and has been providing districts with updates as they become available.

## CCC Funding

The Budget Act preserves funding for most CCC programs at 2019-20 levels. In addition, the budget provides a new \$120 million block grant to help districts cover costs related to the COVID-19 pandemic. To meet budget reduction targets while maintaining and expanding funding in these ways, the budget defers payments to community colleges from one fiscal year into the next for both 2019-20 and 2020-21.

## Capital Outlay

Bond Funding for Continuing and New Projects. The Budget Act includes \$223.1 million in capital outlay funding from Proposition 51, approved by voters in 2016. The funding is to support the construction phase for 15 continuing projects (\$194.7 million) and the preliminary plans and working drawings phases for 25 new projects (\$28.4 million),

# 2020-21 Appropriations to California Community Colleges

Table 1: Changes in CCC Proposition 98 Funding (In Millions)

Program	2019-20 Revised	2020-21 Enacted	Change from 2019-20	Percent Change	Explanation of Change
Student Centered Funding Formula	\$7,430	\$7,435	\$5	0.1%	Minor technical adjustments
Deferrals--Student Centered Funding Formula	-330	-1,123	-793	240%	Shift payments to next fiscal year; 2020-21 amount reflects new deferral of \$1,453 less repayment of 2019-20 deferral
Student Equity and Achievement Program	475	475	0	-	
CCC Strong Workforce Program	248	248	0	-	
Student Success Completion Grant	150	159	9	6%	Adjust for revised estimates of recipients
Disabled Students Programs and Services (DSPS)	124	124	0	-	
COVID-19 Response Block Grant (one-time)	-	120	120	N/A	Includes \$66 million in Proposition 98 funds and \$54 million in federal funds
Extended Opportunity Programs and Services (EOPS)	116	116	0	-	
California College Promise (AB 19)	85	81	-4	-4%	Adjust for revised estimates of first-time, full-time students
Financial aid administration	76	76	-0.4	-1%	Adjust for revised estimates of fee waivers
Adult Education Program - CCC Districts <sup>b</sup>	62	62	0	-	
Full-time faculty hiring	50	50	0	-	
CalWORKs student services	47	47	0	-	
Apprenticeship (CCC districts)	44	44	0.0	-0.1%	Adjust for revised estimate of related supplemental instruction hours
Integrated technology	42	42	0	-	
Mandates Block Grant and reimbursements	34	33	-0.5	-1%	Revised enrollment estimates; funded at \$30.16 per 2019-20 P2 FTEs
Institutional effectiveness initiative	28	28	0	-	
Part-time faculty compensation	25	25	0	-	
Online education initiative	23	23	0	-	
Economic and Workforce Development	23	23	0	-	
NextUp (foster youth program)	20	20	0	-	

# 2020-21 Appropriations to California Community Colleges continued

Table 1: Changes in CCC Proposition 98 Funding (In Millions) continued

Cooperative Agencies Resources for Education (CARE)	17	17	0	-	
California Online Community College (Calbright College)	20	15	-5	-25%	Reduce program funding, ongoing
Lease revenue bond payments	16	13	-4	-22%	Adjust for actual obligations
Nursing grants	13	13	0	-	
Part-time faculty office hours	12	12	0	-	
Immigrant legal services through CDSS	0	10	10	N/A	Make funding ongoing
Veterans Resource Centers	10	10	0	-	
Student Housing Program	9	9	0	-	
Dreamer Resource Liaisons	0	6	6	N/A	Funding for new program
Foster Parent Education Program	6	6	0	-	
Equal Employment Opportunity Program	3	4	1	52%	Adds available EEO fund resources
Childcare tax bailout	4	4	0	-	
Other <sup>c</sup>	4	4	0	-	
Umoja	3	3	0	-	
Mathematics, Engineering, Science Achievement (MESA)	3	3	0	-	
Puente Project	2	2	0	-	
Middle College High School Program	2	2	0	-	
One-time program funding <sup>d</sup>	9	0	-9	-100%	Remove one-time funding
Deferred maint. and instructional equip. (one-time)	13	0	-13	-100%	Remove one-time funding
College-specific allocations	11	0	-11	-100%	Remove one-time funding
K-12 passthroughs (adult ed, K-12 apprenticeship, workforce)	680	680	-0.1	-0.01%	Remove one-time funding
<b>Total</b>	<b>\$9,609</b>	<b>\$8,920</b>	<b>-\$689</b>	<b>-7.2%</b>	

# District Budget Overview

## Impact - Yuba Community College District

Governor Newsroom signed the 2020-21 budget shaped by the health crisis and the associated recession. The public health emergency associated with the coronavirus disease 2019 (COVID-19) pandemic has resulted in enormous hardship for families, businesses, and governments at all levels. In addition to the massive impact on general health and health systems, the emergency has caused a seismic shift in the state's economic conditions. The enacted budget is reflective of this reality.

The Governor and Legislature had the extraordinarily difficult task of developing a budget amid a worsening health crisis whose economic costs are only beginning to be understood. The budget prioritizes public health, maintains K-12 education and community college programs, and strives to protect the most vulnerable Californians. To accomplish this, the budget relies heavily on spending deferrals and anticipated federal funding. In the best circumstance, the state will be able to avoid further reductions and reverse the deferrals within the next few years following a swift economic recovery. If the COVID-19 pandemic and its economic impact turn out to be more extended, however, the adopted deferrals could result in the need for greater budget reductions in the future. Although the budget has been enacted, it is possible that the Governor and Legislature could make changes to the budget later in the current legislative session or in a special session.

The significant highlights of the budget impact for Yuba Community College District are listed below:

- Cash payment deferrals of \$13 million from 2020-21 and to be paid in 2021-22 by November 2021.
- The District is facing enrollment declines for Fall 2020 in comparison to Fall 2019
- As a result of the pandemic and the economic recession, the property tax revenue estimates may be lower than projections by the State's Department of Finance projections.
- The Student-Centered Funding Formula (SCFF) will be in its' third year of implementation. The formula has fared well for the district as the district has recognized increases in funding as one-time increases in 2018-19 and 2019-20. Per the May Revision, SCFF would have been reduced by 8% if state did not propose a cash deferral. This may still become a reality for the 2021-22 year and therefore 8% reduction to SCFF is projected on the Multi-Year Projections. Additionally, the multi-year projections include a 13% enrollment decline effective 2021-22 as a result of district's enrollment decline trends. The assumptions also include reduction to base allocation funding for the Lake County Campus and requisite FTES reduction in revenues.
- No increases to CalPERS and CalSTRS employer contributions

Under the leadership of the Chancellor, the top priorities for 2020-21 are noted below:

- Accelerate key initiatives and strategies (i.e. Guided Pathways, Online Education, AB705, and Open Educational Resources, etc.).

The Board has been conservative and forward thinking in its understanding to maintain access and support student success priorities while balancing economic stability for the District. The Board understands and accepts that the economics of the State are volatile and tremendous revenue fluctuations can occur between good and bad economic years, as seen most recently between 2008-09 and 2012-13 and the first part of 2020. The District is committed to the State Chancellor's Vision for Success and Call to Action, which requires adapting programs, policies and procedures to align with the goals, requirements, and regulations of the new program funding changes.

# Funding Methodology

## Introduction

Reference: Education Code Section 84750.4 Student-Centered Funding Formula

Since the inception of the community college system in 1907, there have been numerous changes in the method of distributing state and local funds for the support of community colleges. In 1988 California voters approved proposition 98, an initiative that amended Article XVI of the state constitution and provided specific procedures to determine a minimum guarantee for annual K-14 funding. The constitutional provision links K-14 funding formulas (which include community colleges) to growth factors, including state revenues and student population. These various factors determine the percent of state's budget dedicated to K-14 education. In 2006-07, legislation (SB361) was passed and signed into law that provides a basic allocation for each college or center, plus a per credit FTES funding amount of at least \$4,367 to bring all districts in the system to 90th percentile in funding per FTES. The 2018-19 funding model has changed to focus on student success.

## New Funding Formula Model

The Governor provided a new Student-Centered Funding Formula for community colleges. The 2018-19 revenue budget for apportionment under the new funding formula uses three calculations (1) a Base Allocation, which primarily factors Credit FTES; (2) a Supplemental Allocation, which counts low income students, and (3) a Student Success Allocation, which counts outcomes related to the Vision for Success, with premiums for outcomes of low-income students. In addition, Non-Credit and Special Admit FTES are funded at the current rates.

The sources used to support the new funding formula allocations remains the same and includes State General Apportionment with Full-Time Faculty Hiring dollars, Education Protection Act (EPA), Student Enrollment Fees (98%), and Property Taxes.

Yuba Community College District's 2018-19 Total Computational Revenue (TCR) for the Second Principal Apportionment (P2) is \$54,557,069. Under the new funding formula, the 2019-20 TCR was constrained at \$53,611,259. This represented a decrease in total apportionment of \$945,810 or 1.7 percent. Since then, district has received influx of apportionment revenues for 2018-19 of \$2 million and adjustment to 2019-20 base funding of \$1.9 million. The TCR for 2020-21 Advance apportionment is \$57,772,566 with a deficit of .85% and a reduction of \$493,328 bringing the TCR to \$57,279,238. Due to the recession, there are many factors that may propose a deficit to 2020-21. These include property tax shortfall or state revenue shortfalls. Therefore, the Adopted Budget assumes TCR projected at \$55,569,490 with a 3% deficit assuming FTES at 7,155 as opposed to 7,626 projected by the State. The new funding formula offers a 4-year transition period, adopts a hold harmless provision that guarantees that all colleges will at a minimum receive a cost-of-living increase for four years and provides a much-needed measure of stability. The 2020-21 budget bill extended the hold harmless provision to 2023-24 year. This provision guarantees districts 2017-18 TCR, adjusted by COLA.

## Three Components of the Funding Model

The Basic Allocation, which is very similar to SB 361, now only represents 70% of the funding for this fiscal year. As with the prior model, FTES, College and Centers status are factors of this funding with COLA applied to each.

The Supplemental Grant is made up of the number of District students that are qualified recipients of the Pell Grant, AB 540 grant, and the California Promise Grant, AB 19 at a rate of \$ 948.

Many factors are given specific dollar values per student to get to the combined total for the Student Success Allocation. The greatest value is placed on Associate Degrees for Transfer. Additional funds are provided if the student is a Pell Student or a Promise Grant Student.

## How It Works!

State General Apportionment

District's Total Computation Revenue (TCR)

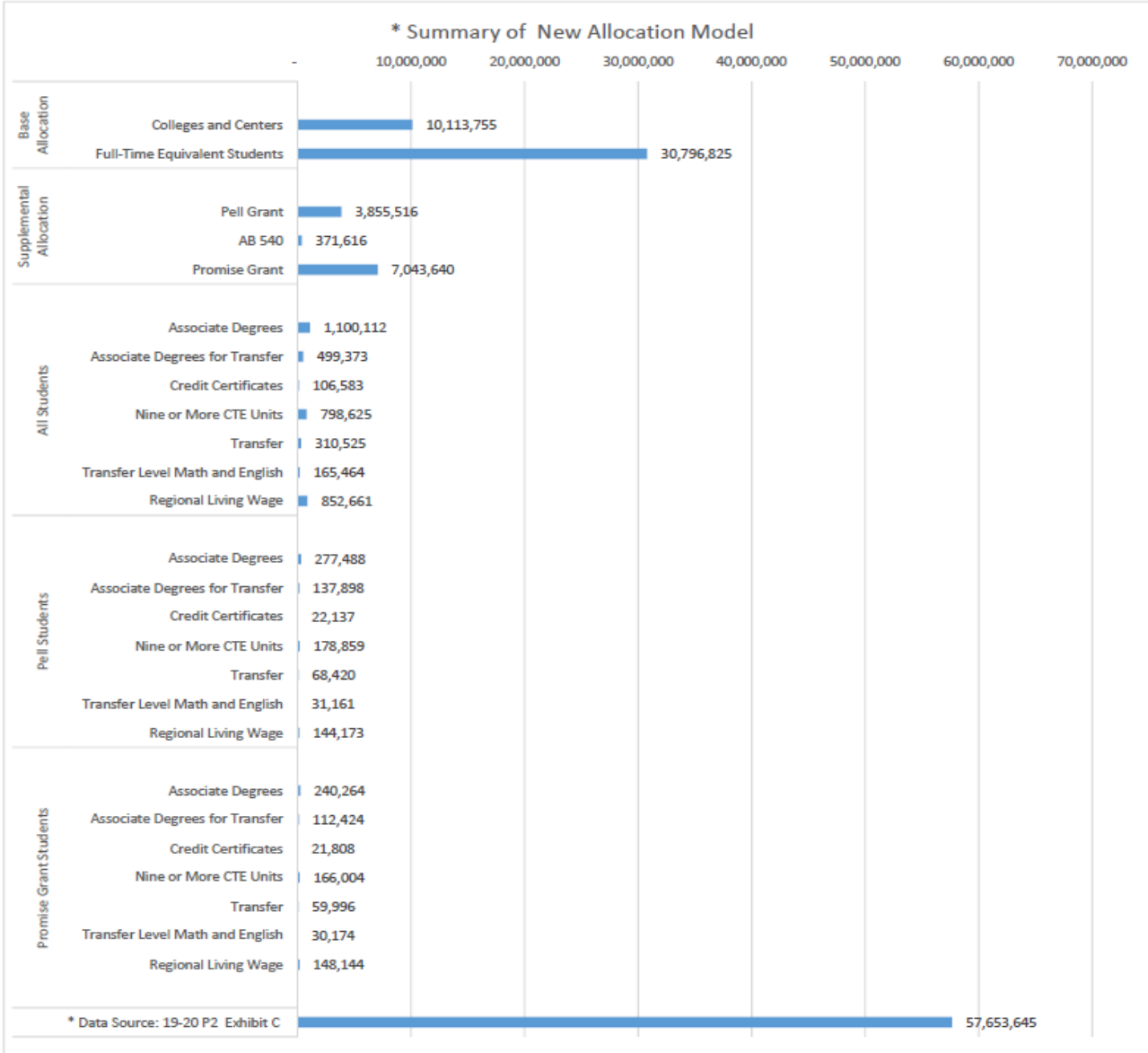
Minus (-) Local Property Tax Revenue and 98% of the Enrollment Fees collected

= General Apportionment (by the state of California)

This means the actual amount of revenue provided to a community college to operate is not impacted by the wealth of the local areas property tax base or the amount of enrollment fees collected since they are deducted from the state's calculated apportionment for each district.



# Summary of New Allocation Model





## Student Enrollment Trends

The California Community College system consists of 73 Districts, comprised of 116 colleges, and currently serves approximately 2.1 million students per year with another 80,000 transferring to the University of California (UC) and California State University (CSU).

The 2020-21 revenue budget for apportionment under the new funding formula uses three calculations (1) a Base Allocation, which primarily factors Credit FTES; (2) a Supplemental Allocation, which counts low income students, and (3) a Student Success Allocation, which counts outcomes related to the Vision for Success, with premiums for outcomes of low-income students. In addition, Non-Credit and Special Admit FTES are funded at the current rates.

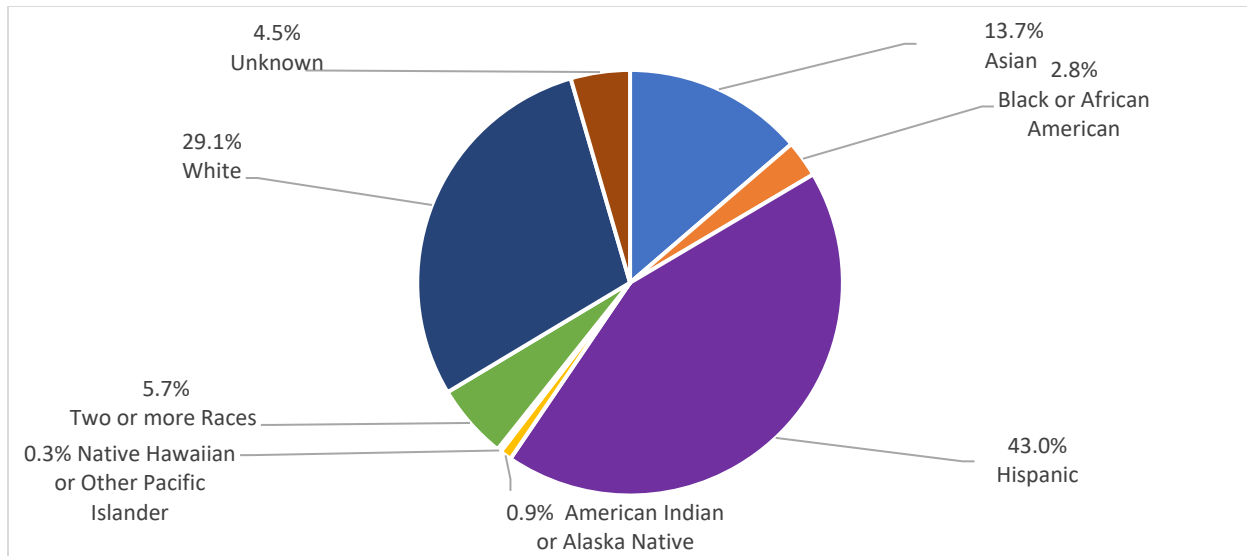


With the adoption of the new funding formula, FTES is no longer the single driver of apportionment resources. This funding was originally supposed to decrease to 60% and student success to increase to 30%; however, due to many factors, it has remained at 70%. Therefore, in 2020-21, the District will receive 70% funding for Credit FTES, and full funding for Non-credit and Special Admit FTES generated. In the past two fiscal years, the District's total FTES funding level has been flat at 7,626. This was accomplished with some borrowing from summer. However, in 2018-19, the District experienced a decline in enrollment bringing down the 3-year average (7,134.92) under the new formula and decreasing funding by approximately \$262,903. The 2019-20 FTES is 7,154.05 before stabilization funding for Lake County Campus as a result of the emergency provision. Growth funding has been provided in the state budget, but YCCD has not included growth revenue in the 2019-20 budget. There is no growth funding available in 2020-21.

Through Guided Pathways and the California Promise Initiative, the District will focus on successful completion of degrees and certificates, increasing job skills and/or transferring to a four-year institution.

The geographic area served by Yuba Community College District represents a diverse population. Following is a graphic display of the makeup of the District's student population for fall 2019.

### YCCD Student Ethnicity IPEDS - Fall 2019



# Budget Assumptions

All California Community Colleges are in year three of a four-year transition to a new Student-Centered Funding Formula. The 2020-21 budget assumptions listed below include the new criteria used for the purposes of allocating and expending resources.

## Revenues Unrestricted

**Apportionment:** The 2020-21 revenue budget for apportionment under the new funding formula uses three calculations (1) a Base Allocation, which primarily factors Credit FTES; (2) a Supplemental Allocation, which counts low income students, and (3) a Student Success Allocation, which counts outcomes related to the Vision for Success, with premiums for outcomes of low-income students. In addition, Non-Credit and Special Admit FTES are funded at the current rates.

The sources used to support the new funding formula allocations remains the same and includes State General Apportionment with Full-Time Faculty Hiring dollars, Education Protection Act (EPA), Student Enrollment Fees (98%), and Property Taxes.

Yuba Community College District’s Total TCR for 2020-21 Advance Apportionment is \$57,772,566 with a deficit of .85% and a reduction of \$493,328 bringing the TCR to \$57,279,238. Due to the recession, there are many factors that will likely impact the TCR for 2020-21. These include additional deficits to the TCR for property tax shortfalls or as result of state revenue declines. Therefore, the Adopted Budget assumes the TCR at \$55,569,490 with a 3% deficit assuming FTES at 7,155 as opposed to state’s projections of 7,626.

**Cost of Living Adjustment (COLA):** The 2020-21 state budget provides no Cost of Living Adjustment (COLA).

**Mandated Block Grant:** The Mandated Block Grant funding is being preserved by the State’s budget. The funding formula will be the same as the past fiscal year (\$30 per FTES). The per FTES is based on the prior year P2 (second principal apportionment-7,623 FTES). Based on this information, the District is expecting revenue of \$227,398.

**Full Time Faculty Hiring (FTFH):** The 2020-21 state budget provides an ongoing unrestricted allocation of funds to the District of \$470,447 (2015-16) as part of the apportionment base. In 2020-21, the

Budget Act included resources of \$388,733 for full-time Faculty hiring. The District filled 4 new positions using these funds. This line item is in the 2020-21 budget as an ongoing source to support the funding of these positions.

**Lottery:** The District will use a projected rate of \$150 per FTES unrestricted non-proposition 20 and \$49 restricted per FTES for Proposition 20. In FY 2020-21 the lottery proceeds are based on 7,100 FTES, which is a projection of resident plus nonresident FTES. Any reduction to funded FTES, or a reduction in the rate per FTES, will result in an adverse impact on lottery proceed for both unrestricted and restricted funds. Based on current information, the District is estimating total receipts of (\$1,065,00 unrestricted and \$347,900 restricted) in lottery funds for Fiscal Year 2020-21.

**Part-Time Faculty Office Hours (On-going):** The 2020-21 State budget provides \$12 million on-going funds for community colleges in support of part-time faculty office hours. The allocation of this funding occurs in June 2021. We have based our estimates on past receipts and included in the budget \$75,000. This is subject to change once the official distribution of funds is made.

**Enrollment Growth:** The District has not identified any expected growth funds in the 2020-20 budget and the State Budget has no growth funding.

## Revenues Restricted

**California College Promise Program (Expanded):** The California College Promise, established by AB 19 (Santiago, 2017) and funded initially in the 2018-19 Budget Act, provides our system another important opportunity to implement evidence-based strategies to improve college access and success. Governor Newsom with the release of his first budget saw this as a priority and has funded the program for a second year in the 2019-20 Budget Act. There is an allocation for the Promise Program third year in a row. The allocation for 2020-21 is estimated at \$328,059.

**Deferred Maintenance and Instructional Support:** There is no allocation for Deferred Maintenance and Instructional Support in the 2020-21 State Budget.

**CalSTRS On-Behalf Payments:** Governmental Accounting Standards Board (GASB) Statement 68 and Senate Bill 90, Accounting and Financial Reporting for Pensions, introduced new requirements for state and local governments to recognize employer costs and obligations for pensions. Included in the budget is \$2,596,784 in pass-through revenue for STRS on-behalf payments made by the state per a change in accounting methods. Historically, the state has made a portion of the payments to STRS on behalf of local employers. Based on a new accounting advisory released by the California Community Colleges Chancellor's Office on July 29, 2016, YCCD is now required to show the revenue and expenditures on its books without ever receiving the revenue or making the payments.

**CalPERS On-Behalf Payments:** Senate Bill 90, Accounting and Financial Reporting for Pensions, introduced new requirements for state and local governments to recognize employer costs and obligations for pensions. Included in the budget is \$548,463 pass-through revenue for PERS on-behalf payments made by the state per a change in accounting methods. Historically, the state has made a portion of the payments to PERS on behalf of local employers. Based on a new accounting advisory released by the California Community Colleges Chancellor's Office on August 26, 2019, YCCD is now required to show the revenue and expenditures on its books without ever receiving the revenue or making the payments.

**Cares Act or HEERF:** The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress and signed into law on March 27, 2020. One aspect of the act was the creation of the Higher Education Emergency Relief Fund (HEERF). HEERF provides funds to institutions for emergency grants to students whose lives have been disrupted by the COVID-19 pandemic and provides funding to institutions for transitioning to distance education. Yuba Community College District received \$2,685,996 for student aid and \$2,685,996 for institutional needs. Woodland Community College received an additional \$113,033 as minority serving institution. The budget assumes unspent

allocations from these funding sources.

## Expenditures Unrestricted

**Step/Column Increase:** The District will fund step and column increases. Historically salaries increase approximately 1% year-over-year.

**COLA:** There is no allocation for COLA in the 2020-21 State Budget.

**CalSTRS/CalPERS:** The state budget redirected state funding to reduce employer pension contributions for 2020-21 and 2021-22 by 2% in each year. As a result of this, there are no proposed increases in the 2020-21 budget for pensions.

**Health Care Costs:** The 2020-21 budget is enjoying a fourth year of no cost increase through the Tri-County Schools Insurance group (TCSIG) Joint Powers Authority (JPA) for health benefits for active employees. Retiree health cost increased by \$50,000 and appropriate adjustments are included in the adopted budget.

**Debt Service:** The District has included \$ 1,985,000 in the budget for debt service to support the funding of energy projects as the utility rebates are decreasing.

**Board Elections:** In anticipation of the upcoming Board elections in November 2020, the District has allocated \$75,000 to support the requirements around this activity.

**Vacation Liability:** The District has funded an estimated \$200,000 vacation payout for the current year (2020-21). Prior to 2019-20, the liability was booked at the end of the fiscal year and not truly capturing the cost of operations of the District and possibly creating a revenue short fall in the Unrestricted General Fund Budget. This approach is a Generally Accepted Accounting Practice (GAAP).

**Long Term Liabilities:** This is an area where the District has made progress by joining the California Public Employees' Retirement System (CALPERS) / California Employers' Retiree Benefit Trust (CERTB) establishing an irrevocable trust to address the unfunded liability for Other Post-Employment Benefits (OPEB). To begin addressing the requirements of the Governmental Accounting Standards Board (GASB) Statements 74/75, in 2018-19 the District invested 2 years of funding in the budget to support the liability for Other Post-Employment Benefits (OPEB). The current year funds account for \$3.0M in pay-as-you-go expenditures for current retirees and one additional year (\$3.1M) funded in 2019-20 has been placed in the Retiree Health Benefit Fund (Fund 69) and it is \$3.34M as a result of interest earnings as of July 1, 2020. \$3M was invested in the irrevocable trust (CALPERS/CERTB) in 2019-20 and it is \$3.34M as result of interest earnings as of June 30, 2020. It is important to note that this investment amount does not fully fund what is considered the Annual Required Contribution as evidenced in the latest actuarial study (June 2020) and audited Financial Statement of Net Assets. A financial plan is scheduled to be completed during the Fall semester that will inform future investment decisions to address the full liability. Additional funds are reserved to support the adopted investment strategy.

## Expenditures Restricted

Restricted expenditures are based on Federal, State and Local granting authority criteria. District Fiscal Analyst and College Program Managers oversee the use of this category of funding. In addition to the annual auditing of these funds, reporting requirements to granting agencies occur on a quarterly and annual basis and are certified by District Officials.

## Reserves

**Ending Fund Balance:** The Unrestricted ending fund balance is budgeted at \$11,605,101, which is 18.92% of budgeted appropriations in FY 2020-21. The ending fund balance includes:

- Per Board Policy, a minimum Ending Fund Balance is \$4,905,763 which is 8% of expenditures
- Contingency for Revenue Shortfall
- Reserve for Revenue Contingency & Enrollment Decline - \$3,415,766
- Restricted Reserves
  - Innovation Fund-21st Century Academy (2021-22) - \$200,000
  - Other Post-Employment Benefits (OPEB) \$3,083,572

# Board Budget Planning Guidelines

## Principles of Fiscal Planning

(Reviewed April 3, May 1, June 4, July 31, and September 4, 2019 - Board Finance Committee) The Yuba Community College District Fiscal Plan incorporates the following principles of fiscal planning as reviewed and affirmed by the Board's Finance Committee on August 1, 2018: Principles are reviewed each year as part of the budget development process.

- Responsible stewardship of available resources will serve as the foundation for sound management and sustainability
- Resources are allocated to strategic priorities established by the Governing Board
- Ongoing expenditures will be funded by ongoing revenues and one-time expenditures will be funded by one-time revenues
- Total "cost of ownership" considered for new or continued commitments
- Maintain adequate fund balance to avoid short-term borrowing
- Revenue analysis is completed prior to making short or long-term commitments
- Minimize or altogether avoid "structural deficits"
- Develop college and District Services budgets through transparent and inclusive processes
- Ensure fiscal stability and viability by optimizing enrollments and integrating Strategic Enrollment Management (SEM) into the Districts Financial Planning, budgeting and allocation processes
- Ensure College student enrollment goals align with the mission and core elements of the Student- Centered Funding Formula (SCFF)
- Evaluate the Colleges Unrestricted General Fund budgets based on the elements of the SCFF, using the data to inform resource allocations.
- Ensure multi-year projections rely on trend analysis, incorporate industry standards and includes the funding elements of the SCFF.

## Chancellor/District Goals-Established July 2020

- Complete technology and professional develop program to shift courses/services to distance education: by Dec 2020
- Continue (complete) implementation of Colleges Guided Pathways and AB 705 workplans, includes enrollment management plan and research/monitoring plans: by June 2021
- Revise Strategic Plan to align with Guided Pathways implementation - includes addressing comprehensive future of education (21st Century Academy), enrollment management plan and research/monitoring plans: by June 2021

- Assess Resource Allocation by college/department/program against SCFF framework and develop plan to align allocation to SCFF framework: by June 2021
- Develop/implement SB577 Teacher Credentialing Partnership programs across region: by June 2021
- Develop/implement Foundation Board Development Plan: by August 2021
- Design/implement Professional Development programs from HR Master Plan: by June 2021
- Resolve Security / Parking Plan: by June 2021

## Principles of Fiscal Planning

(Reviewed July 18, 2018-Board Finance Committee)

- Develop annual budgets through a Multi-year Budget Modeling/Philosophy
- OPEB: Annual budget planning to retire debt liability and invest in trusty
- Plan and budget for other Long-Term Debt Assumptions
- Salary obligations for health and retirement benefits
- Budget for increase in pension payments for PERS/STRS
- Collective Bargaining: strive for employment costs to not exceed 80% of expenditures
- Minimum reserve level = 8%
- Minimum total fund balance = 15%
- Optimize instructional expenses for same level of enrollment
- Plan for multi-year inflation and fixed costs increase
- Forecast the economic impact of improving student success
- Longitudinal study of the state budget and forecasted revenues multi-year






# California Promise Grant

## Yuba Community College District promotes the Promise Grant

The Board of Governors (BOG) Fee Waiver has been renamed the California College Promise Grant. Although the name will change, the program, including the application process and eligibility requirements, will remain the same.

While the new name better aligns the program with other fee waivers of it's kind, it also creates possible confusion with local promise programs. This fact sheet provides explanation of the **California College Promise Grant** as compared to the ongoing **regional California College Promise Programs**. The California College Promise Grant is one of the many financial aid opportunities at California Community Colleges and it distinct from regional California College Promise programs.





**About the program:**

- Since 1985, the California Community Colleges has offered the Board of Governors (BOG) Fee Waiver, a program that waives community college enrollment fees for qualified students unable to afford it.
- The BOG Fee Waiver was created to ensure that students who couldn't otherwise afford to attend college, could pursue their higher educational goals.
- As of this year (2017) the California Community Colleges is now calling this the California College Promise Grant. This name change was made to align with other waiver promise programs.
- The California College Promise Grant waives the per-unit enrollment fee (currently \$46) at any community college throughout the state.
- For more than 30 years, the state of California has invested more than \$5 billion in assistance to students through the fee waiver, helping more than 5.1 million eligible students. Currently, more than one million of California's 2.1 million community college students receive the California College Promise Grant. California is a national leader in this area.





# Yuba Community College District Funds

## Governmental Fund Accounting

The primary purpose of fund accounting is to segregate financial information. This is accomplished by accounting for financial transactions related to specific activities or objectives within separate funds.

A fund is defined as a "fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equity or fund balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions and/or limitations." (GASB Codification Section 1300, NCGA-1.)



## GENERAL FUND-UNRESTRICTED -FUND 11

The Unrestricted General Fund is used to account for resources available for the general purposes of the district's operations and support of its educational program. This fund is budgeted according to the designations imposed by the board of trustees.

# GENERAL FUND - UNRESTRICTED FUND 11

## Summary Revenues, Expenditures and Fund Balance

	Adopted Budget 2019-20	* Unaudited Actuals 2019-20	Adopted Budget 2020-21
<b>Beginning Fund Balance</b>	\$ 9,400,728	\$ 9,400,728	\$ 11,288,246
<b>Adjustment to prior year</b>			
<b>Adjusted Fund Balance</b>	<u>\$ 9,400,728</u>	<u>\$ 9,400,728</u>	<u>\$ 11,288,246</u>
<b>Revenues</b>			
Federal	5,900	11,341	5,900
State	29,917,292	29,418,251	26,389,678
State - STRS On Behalf	2,571,073	2,065,619	2,596,784
State - PERS On Behalf	537,709	-	548,463
Local	31,190,992	32,143,871	32,098,067
<b>Total Revenue</b>	<u>\$ 64,222,966</u>	<u>\$ 63,639,081</u>	<u>\$ 61,638,892</u>
<b>Expenditures</b>			
Academic Salaries	22,855,621	22,734,638	22,531,943
Classified Salaries	9,597,283	9,399,723	10,261,955
Benefits	12,303,255	12,075,848	12,317,189
Benefits - STRS On Behalf	2,571,073	2,065,619	2,596,784
Benefits - PERS On Behalf	537,709	-	548,463
Supplies and Materials	532,810	496,778	661,231
Other Operating Expenses & Services	6,693,778	6,443,324	6,855,327
Capital Outlay	871,236	565,321	559,745
Other Outgo	8,056,358	7,970,312	4,989,400
<b>Total Expenditures</b>	<u>\$ 64,019,123</u>	<u>\$ 61,751,564</u>	<u>\$ 61,322,037</u>
<b>Net Increase (Decrease) in Fund Balance</b>	<u>203,843</u>	<u>1,887,518</u>	<u>316,855</u>
<b>Ending Fund Balance</b>	<u>\$ 9,604,571</u>	<u>\$ 11,288,246</u>	<u>\$ 11,605,101</u>
<b>Fund Balance %</b>	15.00%	18.28%	18.92%
<b>Less Designated Fund Balance</b>			
Minimum Reserve Balance (8%)	4,747,990	-	4,905,763
Contingency for Revenue Shortfall	2,130,561	-	3,415,766
Restricted	2,726,020	-	3,283,572
<b>Undesignated Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Undesignated Fund Balance %</b>	0.00%	0.00%	0.00%

\* Unaudited actual revenue and expenses plus adjusted beginning balance.

# GENERAL FUND - BOARD DESIGNATED

## Detail

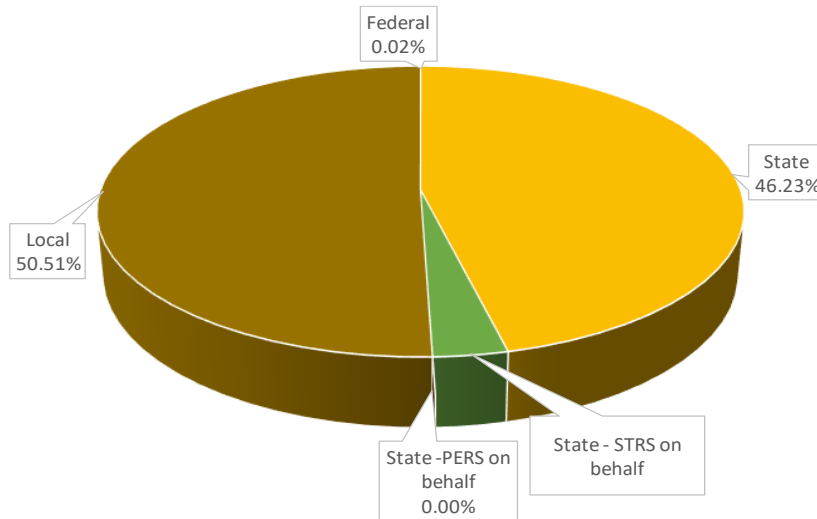
**Designated Fund Balance**

<b>Minimum Reserve Balance</b>		
Board Policy - 8%	<u>4,905,763</u>	\$ 4,905,763
<b>Contingency for Revenue Shortfall</b>		
Reserve for Contingency	<u>3,415,766</u>	\$ 3,415,766
<b>Restricted</b>		
Innovation Fund	200,000	
Other Post-Employment Benefits (OPEB)	<u>3,083,572</u>	\$ 3,283,572
<b>Total Designated Fund Balance</b>		<u>\$ 11,605,101</u>

# GENERAL FUND - UNRESTRICTED REVENUES - FUND 11

## "Where the Money Comes From"

Fiscal Year 2019-2020 Actuals



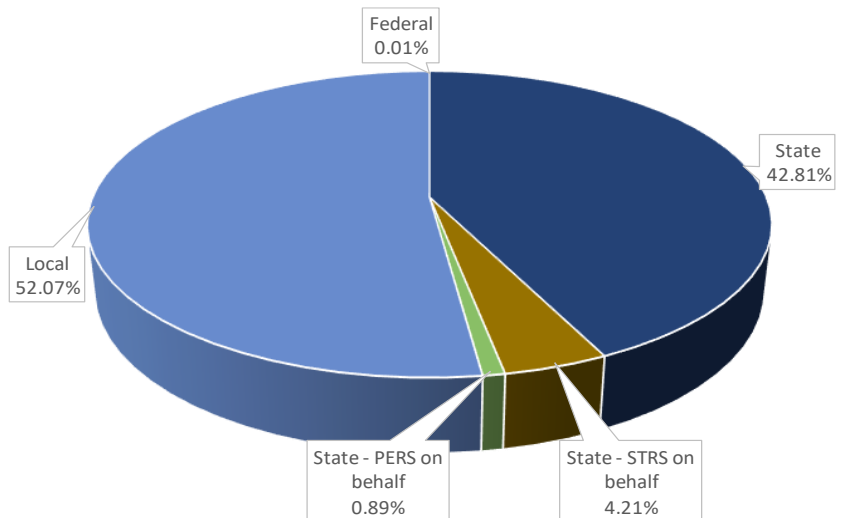
Total Revenues for Fiscal Year 2019-20 Actuals:

Federal	\$	11,341
State	\$	29,418,250
State - STRS on behalf	\$	2,065,619
State - PERS on behalf	\$	-
Local	\$	32,143,871

Fiscal Year 2020-2021 Adopted Budget

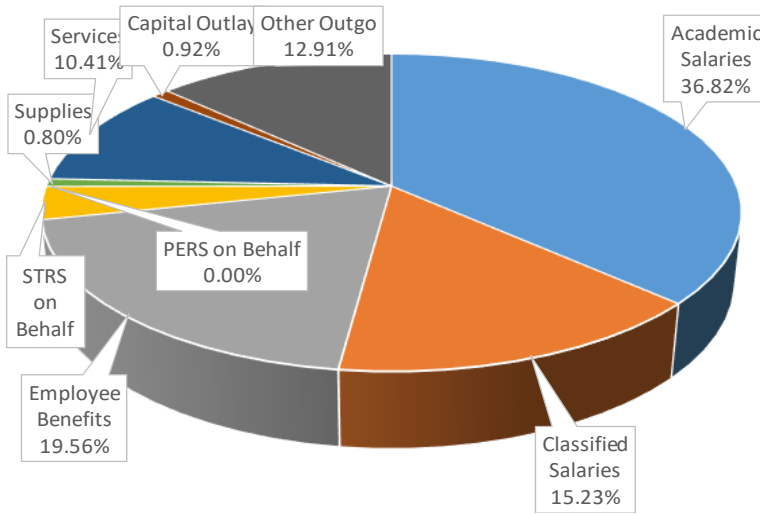
Total Revenues for Fiscal Year 2020-21 Adopted Budget:

Federal	\$	5,900
State	\$	26,389,678
State - STRS on behalf	\$	2,596,784
State - PERS on behalf	\$	548,463
Local	\$	32,098,067



## GENERAL FUND - UNRESTRICTED EXPENDITURES - FUND 11 "How the Money is Spent"

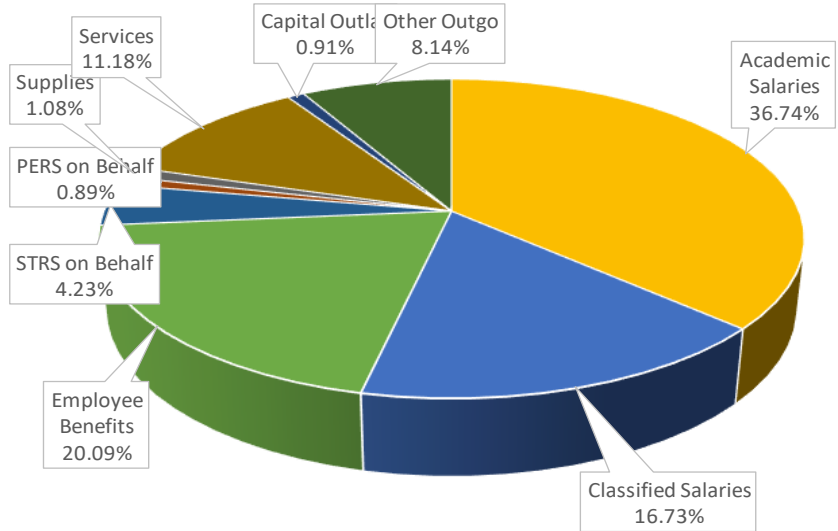
Fiscal Year 2019-2020 Actuals



Major Object Summary for the Fiscal Year 2019-20 Actuals:

Academic Salaries	\$	22,734,368
Classified Salaries	\$	9,399,723
Employee Benefits	\$	12,075,848
STRS on Behalf	\$	2,065,619
PERS on Behalf		-
Supplies	\$	496,778
Services	\$	6,428,325
Capital Outlay	\$	565,321
Other Outgo	\$	7,970,312

Fiscal Year 2020-2021 Adopted Budget



Major Object Summary for the Fiscal Year 20-21 Adopted Budget:

Academic Salaries	\$	22,531,943
Classified Salaries	\$	10,261,955
Employee Benefits	\$	12,317,189
STRS on Behalf	\$	2,596,784
PERS on Behalf	\$	548,463
Supplies	\$	661,231
Services	\$	6,855,327
Capital Outlay	\$	559,745
Other Outgo	\$	4,989,400

# GENERAL FUND - UNRESTRICTED FUND 11

## Revenues Detail

	Adopted Budget 2019-20	* Unaudited Actuals 2019-20	Adopted Budget 2020-21
<b>Federal Revenue:</b>			
8110 Forest Reserve	1,900	8,671	
8160 Veterans	4,000	2,670	4,000
8190 Other Federal Revenue	-	-	1,900
<b>Total Federal Revenue</b>	<b>\$ 5,900</b>	<b>\$ 11,341</b>	<b>\$ 5,900</b>
<b>State Revenue:</b>			
8611 General Apportionment	20,082,819	23,157,988	15,718,079
8613 2% Enroll Fee	125,126	111,717	111,717
8614 FT Faculty Hiring	338,733	338,733	338,733
8617 PT Faculty Compensation/Office Hour	284,590	279,831	280,850
8630 EPA	7,143,632	3,766,191	8,353,194
8671 HOPTER	247,760	245,147	245,150
8672 Timber Tax	50,877	8,714	8,700
8673 Other State Subventions	-	40,952	41,000
8681 Lottery	1,400,000	1,112,982	1,065,000
8682 Mandated Costs	222,755	225,835	225,755
8694 STRS On-Behalf	2,571,073	2,065,619	2,596,784
8695 PERS On-Behalf	537,709	-	548,463
8699 Other State	21,000	130,161	1,500
<b>Total State Revenue</b>	<b>\$ 33,026,074</b>	<b>\$ 31,483,870</b>	<b>\$ 29,534,925</b>
<b>Local/Other Revenue:</b>			
8810 Property Taxes	28,666,453	29,621,830	29,654,477
8822 Commissions		1,237	-
8832 Other Contract Services	135,000	135,299	130,000
8840 Sales and Commissions	-	3,586	500
8841 Food Sales	76,000	49,433	20,000
8851 Rentals and Leases	18,000	17,730	500
8852 Use of Facilities	4,000	940	900
8860 Interest and Investment Income	200,000	323,112	315,000
8872 Community Service Classes	23,000	17,032	16,600
8874 Enrollment	1,622,639	1,553,656	1,548,890
8877 Instructional Materials Fees	3,200	10,729	10,600
8879 Student Records	42,000	43,821	40,000
8880 Nonresident Tuition	310,000	253,771	250,000
8885 Other Student Fees	11,000	12,551	12,000
8895 Indirect	-	35,073	35,000
8898 Over/Short	-	398	
8899 Other Local	79,700	63,676	63,600
<b>Total Local/Other Revenue</b>	<b>\$ 31,190,992</b>	<b>\$ 32,143,871</b>	<b>\$ 32,098,067</b>
<b>Total Unrestricted Revenue</b>	<b>\$ 64,222,966</b>	<b>\$ 63,639,081</b>	<b>\$ 61,638,892</b>

# GENERAL FUND - UNRESTRICTED FUND 11

## Expenditures Detail

	Adopted Budget 2019-20	* Unaudited Actuals 2019-20	Adopted Budget 2020-21
<b>Certificated Salaries:</b>			
1100 Instructional Salaries, Contract or Regular Status	9,512,233	8,972,020	9,931,298
1200 Noninstructional Salaries, Contract or Regular Status	4,531,808	4,503,010	4,949,678
1300 Instructional Salaries, Non-Regular	8,430,205	8,903,536	7,365,532
1400 Noninstructional Salaries, Non-Regular	381,375	356,073	285,435
<b>Total Certificated Salaries</b>	\$ 22,855,621	\$ 22,734,638	\$ 22,531,943
<b>Classified Salaries:</b>			
2100 Noninstructional Salaries, Regular Status	8,037,889	7,838,131	8,677,328
2200 Instructional Aides, Regular Status	590,022	607,900	651,450
2300 Noninstructional Salaries, Other	632,230	686,368	493,917
2400 Instructional Aides's Salaries, Other	337,142	267,323	439,260
<b>Total Classified Salaries</b>	\$ 9,597,283	\$ 9,399,723	\$ 10,261,955
<b>Benefits:</b>			
3100 STRS	2,973,774	2,901,621	2,563,347
3100 STRS - On Behalf	2,571,073	2,065,619	2,596,784
3200 PERS	2,017,570	1,884,082	2,060,417
3200 PERS -OnBehalf	537,709	-	548,463
3300 Social Security and Medicare	1,098,189	1,021,492	1,101,247
3400 Health and Welfare	5,388,536	5,406,978	5,617,819
3500 State Unemployment Insurance	64,120	49,232	61,557
3600 Workers Compensation	621,802	680,105	782,692
3700 Alternative Retirement	139,264	131,839	130,110
3900 Other Benefits	-	500	-
<b>Total Benefits</b>	\$ 15,412,037	\$ 14,141,467	\$ 15,462,436
<b>Supplies and Materials:</b>			
4100 Duplicating and Copy Machine Usage	4,500	2,770	2,700
4200 Operating Supplies - Duplicating	(76,044)	(19,824)	(43,054)
4300 Instructional Supplies	724	-	152,626
4400 Software (less than \$200)	2,700	195	2,700
4500 Non-instructional Supplies	599,721	490,785	520,125
4600 Fuel	21,525	20,151	22,400
4700 Books, Magazines, Subscriptions	12,684	2,701	3,734
<b>Total Supplies and Materials</b>	\$ 565,810	\$ 496,778	\$ 661,231
<b>Operating Expenses:</b>			
5100 Personal and Consultant Services	1,791,973	1,645,918	1,560,535
5200 Travel and conferences	465,910	318,283	444,503
5300 Due and Membership	126,034	124,188	129,180
5400 Insurance	657,910	657,910	735,800
5500 Utilities and Housekeeping Services	1,195,736	1,246,332	1,202,451
5600 Rents, Leases, and Repairs	1,042,028	1,000,929	1,126,315
5700 Postage	38,599	26,917	40,000
5800 Legal, Election, and Audit Expenses	826,241	813,200	880,700
5900 Advertising, Print, Other	549,347	609,646	735,843
<b>Total Operating Expenses</b>	\$ 6,693,778	\$ 6,443,325	\$ 6,855,327
<b>Capital Outlay:</b>			
6200 Buildings	-	-	-
6300 Library Books	86,324	-	62,185
6400 Equipment	751,912	565,321	497,560
<b>Total Capital Outlay</b>	\$ 838,236	\$ 565,321	\$ 559,745
<b>Other Outgo:</b>			
7300 Interfund Transfers	8,056,358	7,970,312	4,989,400
7900 Reserve for Contingencies	-	-	-
<b>Total Other Outgo</b>	\$ 8,056,358	\$ 7,970,312	\$ 4,989,400
<b>Total Unrestricted Expenditures</b>	<b>\$ 64,019,123</b>	<b>\$ 61,751,564</b>	<b>\$ 61,322,037</b>

# GENERAL FUND - UNRESTRICTED FUND 11

## Summary Revenues, Expenditures and Fund Balance

MULTI-YEAR PLANNING SCENARIOS					
	Unaudited Actuals 2019-20	Adopted Budget 2020-21	* Projected Budget 2021-22	* Projected Budget 2022-23	* Projected Budget 2023-24
<b>Base Allocation Assumptions</b>					
FTES	70%	70%	70%	70%	70%
Supplemental	20%	20%	20%	20%	20%
Student Success	10%	10%	10%	10%	10%
<b>Beginning Fund Balance</b>	<b>\$ 9,400,728</b>	<b>\$ 11,288,246</b>	<b>\$ 11,605,101</b>	<b>\$ 3,039,393</b>	<b>\$ (6,370,817)</b>
<b>Revenues</b>					
Federal	11,341	5,900	5,900	5,900	4,000
State	29,418,251	26,389,678	17,242,158	17,242,158	17,242,158
State - STRS On Behalf	2,065,619	2,596,784	2,622,752	2,648,979	2,675,469
State - PERS On Behalf	-	548,463	553,948	559,487	565,082
Local	32,143,871	32,098,067	32,098,067	32,098,067	32,098,067
<b>Total Revenue</b>	<b>\$ 63,639,082</b>	<b>\$ 61,638,892</b>	<b>\$ 52,522,825</b>	<b>\$ 52,554,591</b>	<b>\$ 52,584,776</b>
<b>Expenditures</b>					
Academic Salaries	22,734,638	22,531,943	22,757,262	22,984,835	23,214,683
Classified Salaries	9,399,723	10,261,955	10,364,575	10,468,220	10,572,902
Benefits	12,075,848	12,317,189	12,563,533	12,814,803	13,071,100
Benefits - STRS On behalf	2,065,619	2,596,784	2,622,752	2,648,979	2,675,469
Benefits - PERS On Behalf	-	548,463	553,948	559,487	565,082
Supplies and Materials	496,778	661,231	501,746	506,763	511,831
Other Operating Expenses & Services	6,443,325	6,855,327	6,505,327	6,570,380	6,636,084
Capital Outlay	565,321	559,745	309,745	312,842	314,904
Other Outgo	7,970,312	4,989,400	4,909,645	5,098,491	5,158,491
<b>Total Expenditures</b>	<b>\$ 61,751,564</b>	<b>\$ 61,322,037</b>	<b>\$ 61,088,533</b>	<b>\$ 61,964,802</b>	<b>\$ 62,720,546</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 1,887,518</b>	<b>\$ 316,855</b>	<b>\$ (8,565,708)</b>	<b>\$ (9,410,211)</b>	<b>\$ (10,135,770)</b>
<b>Ending Fund Balance</b>	<b>\$ 11,288,246</b>	<b>\$ 11,605,101</b>	<b>\$ 3,039,393</b>	<b>\$ (6,370,817)</b>	<b>\$ (16,506,588)</b>
	18.28%	18.92%	4.98%	-10.28%	-26.32%
<b>Projected Fund Balance Activity</b>					
<b>Net Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 11,605,101</b>	<b>\$ 3,039,393</b>	<b>\$ (6,370,817)</b>	<b>\$ (16,506,588)</b>
<b>Less Designated Fund Balance</b>					
Minimum Reserve Balance (8%)	-	4,905,763	4,887,083	4,957,184	5,017,644
Contingency for Revenue Shortfall	-	3,415,766	-	-	-
Restricted	-	3,283,572	-	-	-
<b>Undesignated Fund Balance</b>	<b>\$ 11,288,246</b>	<b>\$ -</b>	<b>\$ (1,847,689)</b>	<b>\$ (11,328,001)</b>	<b>\$ (21,524,231)</b>
<b>Undesignated Fund Balance %</b>	<b>18.28%</b>	<b>0.00%</b>	<b>-3.02%</b>	<b>-18.28%</b>	<b>-34.32%</b>

\* Assumptions:

0 % COLA and 0% Growth for 20-21, 21-22, 22-23, 23-24

8% SCFF reduction effective 21-22

1 % Step/Column Increase on Salaries 21-22, 22-23, 23-24

2% Increase on Benefits FY 21-22, 22-23, 23-24

FY 20-21 One Time Increase to Supplies for COVID, then 1% Increase for FY 22-23, 23-24

FY 20-21 One-time Increase to Other Operating, then 1% Increase for 22-23, 23-24

FY 20-21 One Time -Increase to Equipment (USDA-IT), then 1% Increase for 22-23-, 23-24

Other Outgo = Annual OPEB and Debt Service Payments

13 % Enrollment Decline in 21-22, LCC Stabilization Funding Decline in 21-22

# GENERAL FUND-RESTRICTED – FUND 12

The Restricted General Fund is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Restricted monies are generally from an external source that requires the monies be used for specific purposes, such as grants and state categorical funding.

## GENERAL FUND - RESTRICTED FUND 12

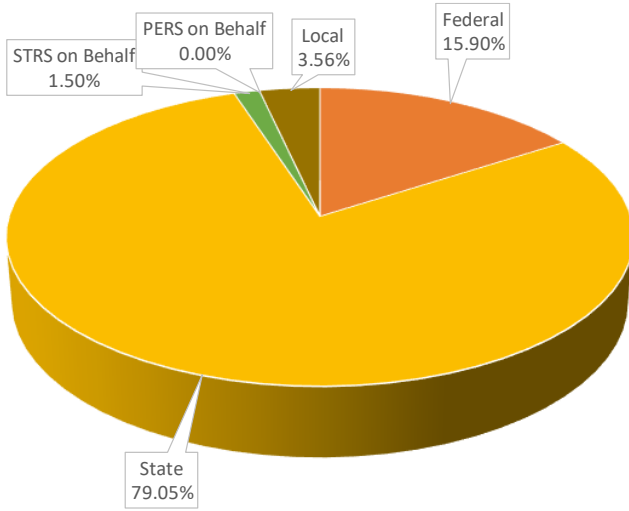
### Summary Revenues, Expenditures and Fund Balance

	Adopted Budget 2019-20	*Unaudited Actuals 2019-20	Adopted Budget 2020-21
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -
<b>Revenues</b>			
Federal	2,929,862	3,528,942	5,662,900
State	21,695,199	17,549,704	22,802,751
State - STRS On-Behalf	427,632	333,600	429,033
State - PERS On-Behalf	258,279	-	
Local	1,393,086	789,283	1,097,727
<b>Total Revenue</b>	\$ 26,704,058	\$ 22,201,529	\$ 29,992,411
<b>Expenditures</b>			
Academic Salaries	3,906,243	3,559,598	3,963,518
Classified Salaries	4,683,010	5,535,633	6,553,182
Benefits	2,831,998	3,245,218	3,369,583
State - STRS On-Behalf	427,632	333,600	429,033
State - PERS On-Behalf	258,279	-	
Supplies and Materials	1,211,601	665,535	1,477,027
Other Operating Expenses & Services	8,042,874	2,284,721	6,887,134
Capital Outlay	861,705	1,556,384	2,514,954
Other Outgo	4,480,716	5,020,838	4,797,980
<b>Total Expenditures</b>	\$ 26,704,058	\$ 22,201,529	\$ 29,992,411
<b>Net Increase (Decrease) in Fund Balance</b>	\$ -	\$ -	\$ -
<b>Estimated Ending Fund Balance</b>	\$ -	\$ -	\$ -

# GENERAL FUND - RESTRICTED REVENUES - FUND 12

## "Where the Money Comes From"

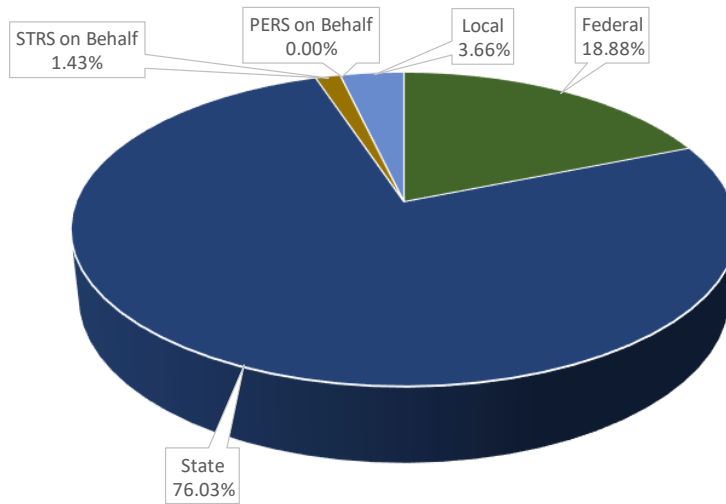
Fiscal Year 2019-2020 Actuals



Total Revenues for Fiscal Year 2019-20 Actuals:

Federal	\$	3,528,942
State	\$	17,549,704
STRS on Behalf	\$	333,600
PERS on Behalf	\$	-
Local	\$	789,283

Fiscal Year 2020-2021 Adopted Budget



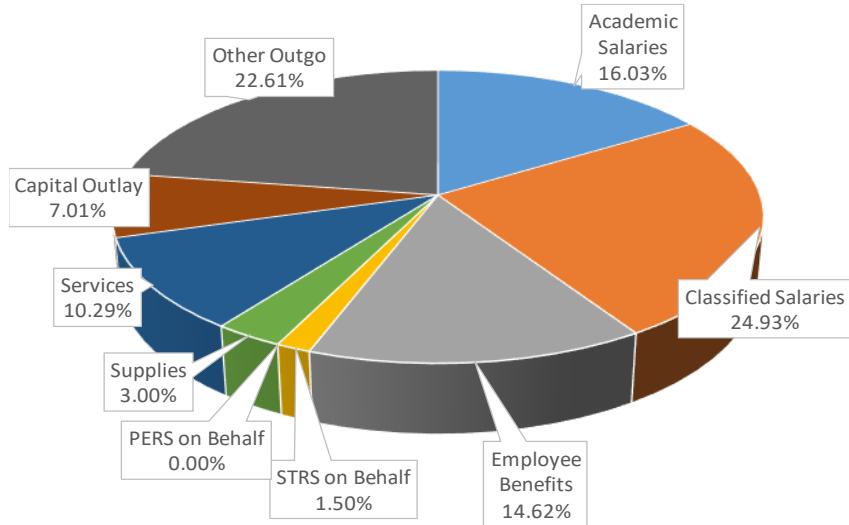
Total Revenues for Fiscal Year 2020-21 Adopted Budget:

Federal	\$	5,662,900
State	\$	22,802,751
STRS on Behalf	\$	429,033
PERS on Behalf	\$	-
Local	\$	1,097,727

# GENERAL FUND-RESTRICTED EXPENDITURES-FUND 12

## GENERAL FUND - RESTRICTED EXPENDITURES - FUND 12 "How the Money is Spent"

Fiscal Year 2019-2020 Actuals



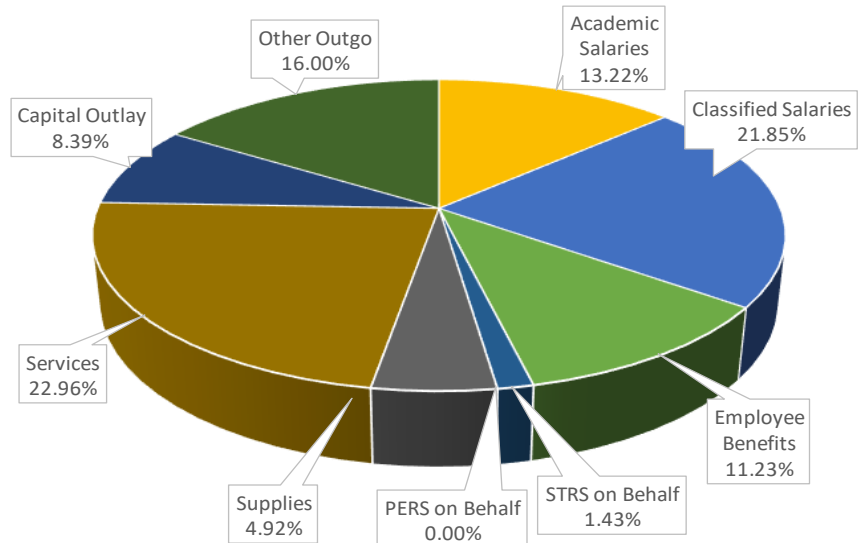
Major Object Summary for the Fiscal Year 2019-20 Actuals:

Academic Salaries	\$	3,559,598
Classified Salaries	\$	5,535,633
Employee Benefits	\$	3,245,218
STRS on Behalf	\$	333,600
PERS on Behalf	\$	-
Supplies	\$	665,535
Services	\$	2,284,721
Capital Outlay	\$	1,556,384
Other Outgo	\$	5,020,838

Fiscal Year 2020-2021 Adopted Budget

Major Object Summary for the Fiscal Year 2020-2021 Adopted Budget:

Academic Salaries	\$	3,963,518
Classified Salaries	\$	6,553,182
Employee Benefits	\$	3,369,583
STRS on Behalf	\$	429,033
PERS on Behalf	\$	-
Supplies	\$	1,477,027
Services	\$	6,887,134
Capital Outlay	\$	2,514,954
Other Outgo	\$	4,797,980



# GENERAL FUND - RESTRICTED FUND 12

## Revenues Detail

	Adopted Budget 2019-20	* Unaudited Actuals 2019-20	Adopted Budget 2020-21
<b>Federal Revenue:</b>			
8120 Higher Ed Act	1,787,901	1,347,803	2,077,499
8120 Federal Work Study	327,548	287,549	425,476
8140 TANF	95,190	95,549	85,994
8170 VTEA	419,974	370,412	339,896
8190 CARES Act	-	554,955	2,583,996
8190 Child Care	-	235,230	109,592
8190 COVID Block Grant	-	362,595	
8190 WIOA	252,612	274,850	
8190 MAA Medi-Cal	46,637	-	40,447
<b>Total Federal Revenue</b>	<b>\$ 2,929,862</b>	<b>\$ 3,528,942</b>	<b>\$ 5,662,900</b>
<b>State Revenue:</b>			
8615 Basic Skills	233,899	233,899	
8621 EOPS/CARE	1,927,513	1,971,396	2,031,402
8622 DSPS	1,102,075	853,580	1,184,014
8625 CalWORKs	520,185	479,799	543,958
8623 Hunger Free Campus	67,239	41,295	60,418
8623 Mental Health	66,939	66,939	44,000
8623 Veteran Resource Center	189,223	120,464	112,284
8623 Staff Diversity	110,899	13,611	197,287
8623 BFAP	412,486	374,720	419,983
8623 Full-Time Supplemental Grant	1,589,924	1,552,511	1,680,367
8623 Promise	375,640	182,483	521,216
8623 Financial Aid Technology	226,710	28,414	246,026
8623 Child Care	-	186,771	159,592
8623 Independent Living	-	151,879	150,587
8623 Pre-School	-	824,272	1,304,501
8623 SSSP	71,755	71,755	-
8623 Full-Time Faculty Comp			338,733
8623 Part-Time Faculty Comp			208,588
8623 SEP	890,815	848,611	-
8623 MESA	134,127	98,835	176,567
8623 Nursing Program	205,878	205,878	205,878
8623 Foster Youth	466,056	364,321	408,403
8623 Strong Workforce	3,113,121	1,359,932	3,315,715
8623 Student Equity and Achievement	3,657,828	2,153,677	3,907,828
8623 Instructional Equipment	192,915	192,915	
8623 DSN Ag/Global Trade/Culinary	263,626	492,411	376,026
8623 Adult Education	427,003	408,639	209,644
8623 Guided Pathways	809,394	236,144	721,972
8623 Technical Apprenticeship	807,160	576,775	312,000
8623 Child Development Training	2,391	24,266	25,000
8623 Staff Development	9,434	-	9,434
8623 Classified Professional Development	27,175	-	21,175
8623 Campus Safety	28,887	19,286	9,601
8654 Adelante	12,000	5,242	6,758
8654 CalFresh	111,060	42,147	68,913
8654 CTE Data Unlock	30,226	19,496	10,730
8654 CVC - Online Ed Initiative	703,200	392,923	402,360
8654 IEPI	400,000	119,037	485,962
8654 ISPIC	10,000	34,238	
8654 Konocti Middle College	100,000	99,840	
8654 STEM Pathways	438,596	149,485	316,680
8654 WCC Textbook Program	12,320	-	12,320

## GENERAL FUND - RESTRICTED FUND 12

### Revenues Detail continued

	Adopted Budget 2019-20	* Unaudited Actuals 2019-20	Adopted Budget 2020-21
8695 PERS On-Behalf	258,279	-	
8699 Puente	1,500	1,500	1,500
8699 Umoja	16,000	16,000	16,188
8699 Cal Grant	1,440,000	2,121,147	2,150,253
<b>Total State Revenue</b>	<b>\$ 22,381,110</b>	<b>\$ 17,883,304</b>	<b>\$ 23,231,784</b>
<b>Local/Other Revenue:</b>			
8831 Contract Instructional Services	106,337	44,202	103,200
8881 Parking Services	522,547	273,124	522,547
8871 Child Care Private Pay	-	222,450	
8876 Health Fees	110,000	42,524	124,844
8899 Brandman University Lease	59,221	48,399	47,980
8899 LCC MPIC Lease	32,833	-	
8899 IEPI	205,000	-	
8899 Yocha Dehe Nation	22,859	6,672	16,187
8899 Prometric Testing Funds	131,369	-	131,369
8899 Sutter/Yuba County Testing	110,222	11,793	50,395
8899 FRHG Nursing/Local Nursing	92,698	83,835	101,205
8891 Interfund Transfer (Parking/Health Fees)	-	56,283	
<b>Total Local/Other Revenue</b>	<b>\$ 1,393,086</b>	<b>\$ 789,283</b>	<b>\$ 1,097,727</b>
<b>Total Restricted Revenue</b>	<b>\$ 26,704,058</b>	<b>\$ 22,201,529</b>	<b>\$ 29,992,411</b>

## GENERAL FUND - RESTRICTED FUND 12

### Expenditures Detail

	Adopted Budget 2019-20	* Unaudited Actuals 2019-20	Adopted Budget 2020-21
<b>Certificated Salaries:</b>			
1100 Instructional Salaries, Contract or Regular Status	1,017,528	492,926	715,340
1200 Noninstructional Salaries, Contract or Regular Stat	2,002,989	2,154,719	2,371,438
1300 Instructional Salaries, Non-Regular	119,874	253,694	148,864
1400 Noninstructional Salaries, Non-Regular	765,852	658,260	727,876
<b>Total Certificated Salaries</b>	<b>\$ 3,906,243</b>	<b>\$ 3,559,598</b>	<b>\$ 3,963,518</b>
<b>Classified Salaries:</b>			
2100 Noninstructional Salaries, Regular Status	2,636,902	3,036,967	3,461,262
2200 Instructional Aides, Regular Status	247,708	236,715	200,200
2300 Noninstructional Salaries, Other	1,154,215	1,735,584	1,857,749
2400 Instructional Aides's Salaries, Other	644,185	526,367	1,033,971
<b>Total Classified Salaries</b>	<b>\$ 4,683,010</b>	<b>\$ 5,535,633</b>	<b>\$ 6,553,182</b>
<b>Benefits:</b>			
3100 STRS	395,061	460,252	489,313
3100 STRS On-Behalf	427,632	333,600	437,652
3200 PERS	516,154	693,016	618,679
3200 PERS On-Behalf	258,279	-	-
3300 Social Security and Medicare	262,719	336,142	325,901
3400 Health and Welfare	1,503,526	1,574,158	1,737,625
3500 State Unemployment Insurance	18,912	4,012	7,053
3600 Workers Compensation	130,996	166,371	175,600
3700 Alternative Retirement	4,630	11,267	6,793
3900 Other Benefits	-	-	-
<b>Total Benefits</b>	<b>\$ 3,517,909</b>	<b>\$ 3,578,818</b>	<b>\$ 3,798,616</b>
<b>Supplies and Materials:</b>			
4100 Duplicating and Copy Machine Usage	75,225	11,146	98,326
4200 Operating Supplies - Duplicating	-	-	-
4300 Instructional Supplies	737,689	343,138	604,270
4400 Software (less than \$200)	42,321	1,590	51,491
4500 Non-instructional Supplies	326,626	283,622	693,415
4600 Fuel	4,250	1,433	4,150
4700 Books, Magazines/Subscriptions	25,490	24,606	25,375
<b>Total Supplies and Materials</b>	<b>\$ 1,211,601</b>	<b>\$ 665,535</b>	<b>\$ 1,477,027</b>
<b>Operating Expenses:</b>			
5100 Personal and Consultant Services	1,817,928	1,181,519	1,377,188
5200 Travel and conferences	956,516	430,723	937,989
5300 Due and Membership	16,168	15,448	31,833
5400 Insurance	-	-	-
5500 Utilities and Housekeeping Services	-	6,136	405
5600 Rents, Leases, and Repairs	426,310	267,455	374,428
5700 Postage	6,669	82	9,519
5800 Legal, Election, and Audit Expenses	-	1,936	5,497
5900 Other Services and Expenses	4,819,283	381,423	4,150,275
<b>Total Operating Expenses</b>	<b>\$ 8,042,874</b>	<b>\$ 2,284,721</b>	<b>\$ 6,887,134</b>
<b>Capital Outlay:</b>			
6100 Sites and Improvement of Sites	6,730	-	30,000
6200 Buildings	1,549	-	-
6300 Library Books	10,000	149,197	156,000
6400 Equipment	843,426	1,407,187	2,328,954
<b>Total Capital Outlay</b>	<b>\$ 861,705</b>	<b>\$ 1,556,384</b>	<b>\$ 2,514,954</b>
<b>Other Outgo:</b>			
7300 Interfund Transfers	3,822,592	4,579,142	3,995,006
7400 Other Payments	77,232	109,700	37,000
7500 Student Financial Aid	375,640	182,483	497,202
7600 Other Payments to Students	205,252	149,514	268,772
<b>Total Other Outgo</b>	<b>\$ 4,480,716</b>	<b>\$ 5,020,838</b>	<b>\$ 4,797,980</b>
<b>Total Unrestricted Expenditures</b>	<b>\$ 26,704,058</b>	<b>\$ 22,201,529</b>	<b>\$ 29,992,411</b>

# Capital Outlay Projects Fund 41

The Capital Outlay Projects Fund is used to account for the accumulation and expenditure of monies for the construction of Scheduled Maintenance and Special Repairs (SMSR) projects, California Clean Energy Jobs Act of 2012 (Proposition 39) projects, and state funding match for capital projects including the WCC Performing Arts Facility and Yuba College Fire Alarm Project, and other significant capital outlay projects. Monies in this fund come from state categorical funding, redevelopment agency fees, utility rebates, parking fines, and interfund transfers, and can only be used for capital outlay expenses.

## CAPITAL OUTLAY - FUND 41 Summary Revenues, Expenditures and Fund Balance

	Adopted Budget 2019-20	*Unaudited Actuals 2019-20	Adopted Budget 2020-21
<b>Beginning Fund Balance</b>	\$ 3,620,750	\$ 3,620,750	\$ 3,215,740
<b>Revenues</b>			
Federal			
State	1,427,000	769,465	1,530,327
Local	80,629	59,489	50,000
Other		75,000	75,000
<b>Total Revenue</b>	\$ 1,507,629	\$ 903,954	\$ 1,655,327
<b>Expenditures</b>			
Academic Salaries			
Classified Salaries			
Benefits			
Supplies and Materials			
Other Operating Expenses & Services	35,000	117,513	49,063
Capital Outlay	3,480,075	1,191,451	1,501,264
Other Outgo			
<b>Total Expenditures</b>	\$ 3,515,075	\$ 1,308,964	\$ 1,550,327
<b>Net Increase (Decrease) in Fund Balance</b>	\$ (2,007,446)	\$ (405,010)	\$ 105,000
<b>Estimated Ending Fund Balance</b>	\$ 1,613,304	\$ 3,215,740	\$ 3,320,740

## CAPITAL OUTLAY - FUND 41

### Detail Revenues, Expenditures, and Fund Balance

	Adopted Budget 2019-20	* Unaudited Actuals 2019-20	Adopted Budget 2020-21
<b>Beginning Fund Balance</b>	\$ 3,620,751	\$ 3,620,751	\$ 3,215,740
<b>State Revenue:</b>			
8651 Community College Construction	1,427,000	705,736	1,501,264
8699 Prop 39			
8652 Scheduled Maintenance		63,728	29,063
<b>Total State Revenue</b>	<u>\$ 1,427,000</u>	<u>\$ 769,464</u>	<u>\$ 1,530,327</u>
<b>Local/Other Revenue:</b>			
8860 Interest	80,629	59,489	50,000
8899 PGE Rebate			
8899 Virginia School Project			
8899 Portable Relocation			
8899 Advanced Manufacturing			
8941 Sale of Bonds			
8981 Interfund Transfer		75,000	75,000
<b>Total Local/Other Revenue</b>	<u>\$ 80,629</u>	<u>\$ 134,489</u>	<u>\$ 125,000</u>
<b>Total Revenue</b>	\$ 1,507,629	\$ 903,953	\$ 1,655,327
<b>Supplies and Materials:</b>			
4500 Non-instructional Supplies			
4700 Books, magazines/subscriptions			
<b>Total Supplies and Materials</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Operating Expenses:</b>			
5600 Rents, Leases, and Repairs		66,746	
5800 Legal, Election, and Audit Expenses		32,516	
5900 Other Services and Expenses	35,000	18,251	20,000
<b>Total Operating Expenses</b>	<u>\$ 35,000</u>	<u>\$ 117,513</u>	<u>\$ 20,000</u>
<b>Capital Outlay:</b>			
6100 Sites and Improvement of Sites	3,480,075	375,489	1,530,327
6200 Buildings		815,962	
6400 Equipment			
<b>Total Capital Outlay</b>	<u>\$ 3,480,075</u>	<u>\$ 1,191,451</u>	<u>\$ 1,530,327</u>
<b>Total Expenditures</b>	<u>\$ 3,515,075</u>	<u>\$ 1,308,964</u>	<u>\$ 1,550,327</u>
<b>Net Increase (Decrease) in Fund Balance</b>	<u>\$ (2,007,446)</u>	<u>\$ (405,011)</u>	<u>\$ 105,000</u>
<b>Estimated Ending Fund Balance</b>	<u>\$ 1,613,304</u>	<u>\$ 3,215,740</u>	<u>\$ 3,320,740</u>

## GENERAL OBLIGATION BOND - FUND 42

The General Obligation Bond Fund is designated to account for the proceeds from the sale of bonds under the Strict Accountability in Local School Construction Bonds Act of 2000 (Proposition 39), and the expenditures related to construction of projects voted and approved by local property owners. This district uses this fund to account for the Measure F bond revenue and expenditures.

## DEBT SERVICE – FUND 29

The Debt Service Fund is used to account for the accumulation of resources and the payment of general long-term debt principal and interest. Although Fund 21 and Fund 22 are both used for debt service payment, they differ in that the resources for Fund 22 are derived from interfund transfers.

## BOND INTREST AND REDEMPTION – FUND 21

The Bond Interest and Redemption Fund is referred to in Education Code as the interest and sinking fund. This fund is only used to record transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of principal and interest on outstanding bonds of the district. The district currently uses this fund for the debt service payments on the Measure F General Obligation Bond, passed in November 2014. Revenues for this fund come from premiums paid on the bond sale and property tax levied specifically for the debt service payments.



# GENERAL OBLIGATION BOND - FUND 42, DEBT SERVICE - FUND 29, BOND INTEREST AND REDEMPTION - FUND 21

## Summary Revenues, Expenditures and Fund Balance Fiscal Year 2020-21

	Governmental Funds			Proprietary Funds
	General Obligation Bond Fund	Debt Service Other Debt Service	Bond Interest and Redemption	Internal Service Retiree Benefits
<b>*Beginning Fund Balance</b>	\$ 55,934,973	\$ 27	\$ 23,898,851	\$ 3,345,909
<b>Revenues</b>				
Federal		537,453		
State				
Local	750,000	1,945,641	7,057,369	3,059,400
<b>Total Revenue</b>	<u>\$ 750,000</u>	<u>\$ 2,483,094</u>	<u>\$ 7,057,369</u>	<u>\$ 3,059,400</u>
<b>Expenditures</b>				
Classified Salaries				
Benefits				3,004,400
Supplies and Materials				
Other Operating Expenses & Services				
Capital Outlay	3,291,014			
Scholarships				
Debt Retirement		2,483,121	7,057,369	
Other Outgo				
<b>Total Expenditures</b>	<u>\$ 3,291,014</u>	<u>\$ 2,483,121</u>	<u>\$ 7,057,369</u>	<u>\$ 3,004,400</u>
<b>Net Increase (Decrease) in Fund Balance</b>	\$ (2,541,014)	\$ (27)	\$ -	
<b>Estimated Ending Fund Balance</b>	\$ 53,393,959	\$ -	\$ 23,898,851	\$ 3,400,909

# GENERAL OBLIGATION BOND - FUND 42

## Detail Revenues, Expenditures and Fund Balance

	Adopted Budget 2019-20	* Unaudited Actuals 2019-20	Adopted Budget 2020-21
<b>Beginning Fund Balance</b>	\$ 23,534,088	\$ 23,534,088	\$ 55,934,973
<b>Local/Other Revenue:</b>			
8860 Interest	625,000	773,323	750,000
8941 Sale of Bonds		33,565,000	
<b>Total Local/Other Revenue</b>	\$ 625,000	\$ 34,338,323	\$ 750,000
<b>Total Revenue</b>	\$ 625,000	\$ 34,338,323	\$ 750,000
<b>Supplies and Materials:</b>			
4500 Non-instructional Supplies			
4700 Books, magazines/subscriptions			
<b>Total Supplies and Materials</b>	\$ -	\$ -	\$ -
<b>Operating Expenses:</b>			
5600 Rents, Leases, and Repairs			
5800 Legal, Election, and Audit Expenses			
5900 Other Services and Expenses		225,665	
<b>Total Operating Expenses</b>	\$ -	\$ 225,665	\$ -
<b>Capital Outlay:</b>			
6100 Sites and Improvement of Sites	1,575,000	906,533	3,291,014
6200 Buildings		805,240	
6300 Library Books			
6400 Equipment			
<b>Total Capital Outlay</b>	\$ 1,575,000	\$ 1,711,773	\$ 3,291,014
<b>Total Expenditures</b>	\$ 1,575,000	\$ 1,937,438	\$ 3,291,014
<b>Net Increase (Decrease) in Fund Balance</b>	\$ (950,000)	\$ 32,400,885	\$ (2,541,014)
<b>Estimated Ending Fund Balance</b>	\$ 22,584,088	\$ 55,934,973	\$ 53,393,959

## DEBT SERVICE - FUND 29

### Detail Revenues, Expenditures and Fund Balance

	Adopted Budget 2019-20	* Unaudited Actuals 2019-20	Adopted Budget 2020-21
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ 27
<b>Federal Revenue:</b>			
8190 Federal Subsidy	521,744	543,892	537,426
<b>Total Federal Revenue</b>	\$ 521,744	\$ 543,892	\$ 537,426
<b>Local/Other Revenue:</b>			
8860 Interest	-	1,826	-
8981 Interfund Transfer	1,951,446	1,927,497	1,945,668
<b>Total Local/Other Revenue</b>	\$ 1,951,446	\$ 1,929,323	\$ 1,945,668
<b>Total Revenue</b>	\$ 2,473,190	\$ 2,473,216	\$ 2,483,094
<b>Other Outgo:</b>			
7100 Debt Retirement	2,473,190	2,473,188	2,483,121
<b>Total Other Outgo</b>	\$ 2,473,190	\$ 2,473,188	\$ 2,483,121
<b>Total Expenditures</b>	\$ 2,473,190	\$ 2,473,188	\$ 2,483,121
<b>Net Increase (Decrease) in Fund Balance</b>	\$ -	\$ 27	\$ (27)
<b>Estimated Ending Fund Balance</b>	\$ -	\$ 27	\$ 0

# BOND INTEREST AND REDEMPTION - FUND 21

## Detail Revenues, Expenditures and Fund Balance

	Adopted Budget 2019-20	* Unaudited Actuals 2019-20	Adopted Budget 2020-21
<b>Beginning Fund Balance</b>	\$ 17,753,614	\$ 17,753,614	\$ 23,898,851
<b>Local/Other Revenue:</b>			
8814 Voted Indebtedness	8,553,193	11,379,453	7,057,369
8860 Interest		318,992	-
8941 Sale of Bonds		3,319,534	
<b>Total Local/Other Revenue</b>	\$ 8,553,193	\$ 15,017,979	\$ 7,057,369
<b>Total Revenue</b>	\$ 8,553,193	\$ 15,017,979	\$ 7,057,369
<b>Other Outgo:</b>			
7100 Debt Retirement	8,553,193	8,872,743	7,057,369
<b>Total Other Outgo</b>	\$ 8,553,193	\$ 8,872,743	\$ 7,057,369
<b>Total Expenditures</b>	\$ 8,553,193	\$ 8,872,743	\$ 7,057,369
<b>Net Increase (Decrease) in Fund Balance</b>	\$ -	\$ 6,145,236	\$ -
<b>Estimated Ending Fund Balance</b>	\$ 17,753,614	\$ 23,898,851	\$ 23,898,851

# Measure J – Series D and Measure Q

In March 2016, the District issued Series D, Measure J bond funds in the amount of \$26.5 million in order to leverage state dollars and meet matching fund requirements for the Woodland Community College Performing Arts project. In November 2016, local voters passed Measure Q, which re-authorized the District to issue the remaining balance of Measure J bond funds of \$33.56 million.

The 2014 Facilities Master Plan (FMP) was updated as the 2018 Facilities Master Plan Update and adopted by the Board of Trustees at the Board meeting on December 20, 2018. The 2018 FMP Update focuses on project work that may be completed during the next 5 years. A second phase of the 2018 FMP Updates will follow and focus on longer-term capital projects strategies, initiatives, trending, resource leveraging, and community partnership opportunities that support and align with the Colleges Educational Master Plans, Accreditation ISERS, Board of Trustees Strategic Adopted Goals, and the Mission of the District.

There are four (4) projects funded by Measure J and Measure Q currently in process at this time:

1. **Woodland Community College, Performing Arts Facility; Architectural Services:** On October 10, 2019, the Board of Trustees authorized the District to award the architectural services that include planning, design, and contract administration to tBP Architecture for a total cost of \$2,507,000. The preliminary planning phase documents were all completed in March. The Board of Trustees approved the Preliminary Planning documents and the associated estimated costs of the project at the regularly scheduled March 12, 2020 Board meeting. The estimated cost of the project of \$43,309,290 and a total local match of \$24,436,391. There are also several other potential future site improvements that were identified and discussed. These other “optional” future improvements include an outdoor Amphitheater, new paved roadway drop-off access, additional close parking areas, and various landscape improvement areas.

At the May 14, 2020 regularly scheduled Board meeting, the Board of Trustees authorized the District to award tBP Architecture \$554,938 to cover the additional design and planning costs associated with \$6,027,391 in additional scope of work estimated costs included in the Preliminary Planning Phase of the project. The additional scope included an enclosed lobby space that is required to connect the instructional program spaces.

The District is working closely with tBP Architecture to “value engineer” and create “best value” during the planning process. Through this process, the estimated cost of the project is now expected to be over \$4,000,000 lower than estimated in May. Construction costs are also now trending lower due to the Covid-19 crisis. These recent developments will help to reduce the costs of the project.

The Preliminary Planning Phase documents were submitted and approved by the State Chancellor’s Office and the State Department of Finance. The District expects the State to authorize and release funding for the “Working Drawings Phase” of the project sometime in July. The “Working Drawings Phase” of the project includes the development of the detailed design drawings and specifications. After the Working Drawings are completed, they will be submitted to the Division of the State Architect (DSA) for review and approval. Once approved, the drawings and specifications will be published as part of a formal “Request for Proposal” to qualified contractors to solicit construction proposals. The District will utilize Measure J (Series D) funding for the local funding match. This project is scheduled for completion August 1, 2023.

**2. Roof Replacements Project: On March 14, 2019, the Board of Trustees authorized the District to award the Architectural Design services for the following projects:**

- a. Woodland Community College, Building 600 Roof
- b. Lake County Campus, Building 400 Roof and Retaining Wall
- c. Yuba College Campus, Building 600 and 1000 Structural Roof Repairs and the Building 900 Concrete Stair Replacement

On April 25, 2019, STRATA Architects, Inc., was awarded the design and contract administration of this group of three projects for \$173,989. The Design drawings and specifications were approved by the Division of the State Architect (DSA) in March 2020. Three separate formal "Requests for Proposals" documents (one for each of the three projects listed below) were published and advertised. Proposals were received during March, April, and May of 2020.

- a. At the April 9, 2020 regularly scheduled Board meeting, the Board of Trustees authorized the District to award Clark Roofing, Inc., to replace the Woodland Community College, building 600 roof for \$713,500. This project bid \$455,066 lower than the Architect's (STRATA) estimated cost. Clark Roofing has removed the existing roof and will complete construction of the new roof system by the end of August 2020.
- b. At the May 14, 2020 regularly scheduled Board meeting, the Board of Trustees authorized the District to award Pro-Builders, Inc., the Yuba College Campus Building 600 and 1000 Structural Roof Repairs and the Building 900 Concrete Stair replacement project for \$610,000. This project bid \$199,600 below the Architect's (STRATA) estimated cost. Pro-Builders has replaced the concrete stairs at building 900 and is in the process of making needed structural roof repairs. All work is scheduled to be completed by the end of August 2020.
- c. At the June 11, 2020 regularly scheduled Board meeting, the Board of Trustees authorized the District to award Pro-Builders, Inc., the Lake County Campus Building 400 Roof and Retaining Wall Replacement project for \$289,400. This project bid \$122,001 lower than the Architect's (STRATA) estimated cost. Pro-Builders Inc., has removed the existing building 400 roof and retaining wall. The new roof and retaining wall are expected to be completed by the end of August 2020.

3. **Woodland Community College, Building 800 Boiler Replacement Project:** On July 9th, 2020, the Board of Trustees authorized the District to award the purchase and installation of the building 800 replacement boiler to Kendrick Boiler for \$62,126. The total project budget is expected to be \$76,782.30. The hot water boiler provides heating to building 800 had a catastrophic failure in early March 2020. This boiler will be replaced before the next heating season.

4. **Woodland Community College, Lake County Campus, Building 200 Roof Repair Project:** Woodland Community College, Lake County Campus Building 200 building construction was completed in 2012. In December 2015, roof leaks were reported to the roofing manufacturer and requested to be repaired under warranty. The roofing manufacturer did not respond to the requests by the District to repair the roof. Due to the immediate sense of urgency regarding the leaks, Tremco was contacted to make the repairs. Since 2016, Tremco has been making small roof repairs to address leaks. In December 2019, a wind driven rain event led to numerous substantial roof leaks. This significant rain-driven rainstorm led to a thorough study and research of the options to address the systemic leaks of the roof. On the July 9, 2020 regularly scheduled Board meeting, the Board of Trustees authorized the District to award STRATA (Architect) \$11,300 to design repair solutions for the repair of building 200 roof. The total estimated cost of the project is \$109,780. The costs of these repairs have been submitted for possible Statewide Educational Wrap-Up Program (SEWUP) insurance claim as a contractor construction defect. If these repairs are not covered by the SEWUP insurance program, they are planned to be funded with obligation bond funding.



## Other Capital Improvement Projects – Non Measure J Or Q

### **Solar Photovoltaic Panel Carport Structure Project Woodland Community College and Yuba College**

The Board of Trustees authorized the District to award a Solar Photovoltaic System project for both Yuba College and Woodland Community College at the December 14, 2017 Board meeting. This project was awarded to Borrego Solar. The design was completed and submitted to the "Division of the State Architect" (DSA) for review in January 2017 and was approved April 12, 2017. Construction work began May 2018 and was completed in May of 2020. The Solar Systems component of the projects were funded using Clean Renewable Energy Bond funding (CREBS). All systems are fully operational and expected to produce 100% of the electricity needed for the District, rendering the District as "Net Zero" with respect to its electricity use and needs. The Solar Photovoltaic Systems Projects demonstrate the District's strong commitment to environmental sustainability.

## RETIREE BENEFITS – FUND 69

The Retiree Benefits Fund is used to account for “pay as you go” retiree benefits. This includes health benefits for current retirees as well as retiree incentives.

## ASSOCIATED STUDENTS TRUST – FUND 71

The Student Representative Fee Trust Fund is a trust fund used to account for assets held on behalf of the student body. The district has some discretionary authority for decision-making or responsibility for approving expenditures from this fund. The fund is used to account for monies collected as student representation fees. The fee is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments, and before offices and agencies of the state government.

## STUDENT REPRESENTATION FEES FUND 72

In accordance with Assembly Bill 1504, all students who register on or after January 1, 2020 are charged the \$2 Student Representation Fee. Each fee collected supports student representation before city, county, state and/or federal government. The Student Representation Fee cannot be used to support individual candidates or campaigns.

## STUDENT FINANCIAL AID TRUST FUND 74

The Student Financial Aid Trust Fund is a trust fund used to account for the deposit and direct payment of government-funded student financial aid, including grants and loans.

## STUDENT TRUST – FUND 79

The Student Trust Fund is a trust fund used to account for the deposit and direct payment of private-funded student loans.



# FUND 69 - INTERNAL SERVICE RETIREE BENEFITS

## Detail Revenues, Expenditures and Fund Balance

	Adopted Budget 2019-20	* Unaudited Actuals 2019-20	Adopted Budget 2020-21
<b>Beginning Fund Balance</b>	<u>\$ 3,195,860</u>	<u>\$ 3,195,860</u>	<u>\$ 3,345,909</u>
<b>Local/Other Revenue:</b>			
8860 Interest	80,400	50,049	55,000
8942 Other Financing Sources		(3,000,000)	-
8981 Transfers In	<u>2,954,400</u>	<u>5,967,816</u>	<u>3,004,400</u>
<b>Total Local/Other Revenue</b>	<u>\$ 2,954,400</u>	<u>\$ 3,017,864</u>	<u>\$ 3,059,400</u>
<b>Total Revenue</b>	<u>\$ 2,954,400</u>	<u>\$ 3,017,864</u>	<u>\$ 3,059,400</u>
<b>Benefits Expenses:</b>			
3400 Health Benefits	<u>2,954,400</u>	<u>2,867,816</u>	<u>3,004,400</u>
<b>Total Operating Expenses</b>	<u>\$ 2,954,400</u>	<u>\$ 2,867,816</u>	<u>\$ 3,004,400</u>
<b>Total Expenditures</b>	<u>\$ 2,954,400</u>	<u>\$ 2,867,816</u>	<u>\$ 3,004,400</u>
<b>Net Increase (Decrease) in Fund Balance</b>	<u>\$ -</u>	<u>\$ 150,049</u>	<u>\$ 55,000</u>
<b>Estimated Ending Fund Balance</b>	<u>\$ 3,195,860</u>	<u>\$ 3,345,909</u>	<u>\$ 3,400,909</u>

**TRUST FUNDS**  
**FUND 71 ASSOCIATED STUDENTS**  
**FUND 72 STUDENT REPRESENTATION FEES**  
**FUND 74 STUDENT FINANCIAL AID**  
**FUND 79 OTHER POST RETIREE BENEFITS**

Fiscal Year 2020-21  
Fiduciary Funds

	Trust Fund Associated Students	Trust Fund Student Representation	Trust Fund Financial Aid	Trust Fund Other - OPEB Trust
<b>*Beginning Fund Balance</b>	\$ 97,146	\$ 1,762	-	\$ 3,340,790
<b>Revenues</b>				
Federal			17,000,000	
State			4,900,000	-
Local	40,000	13,982	280,000	368,366
<b>Total Revenue</b>	\$ 40,000	\$ 13,982	22,180,000	\$ 368,366
<b>Expenditures</b>				
Classified Salaries				
Benefits	-			
Supplies and Materials	20,000			
Other Operating Expenses	20,000	6,990		
Capital Outlay				
Scholarships			22,180,000	
Debt Retirement				
Other Outgo				-
<b>Total Expenditures</b>	\$ 40,000	\$ 6,990	22,180,000	\$ -
<b>Net Increase (Decrease) in Fun</b>	\$ -	\$ 6,992	\$ -	\$ 368,366
<b>Estimated Ending Fund Balanc</b>	<u>\$ 97,146</u>	<u>\$ 8,754</u>	<u>\$ -</u>	<u>\$ 3,709,156</u>

\* Unaudited beginning fund balance

# ASSOCIATED STUDENTS TRUST - FUND 71

## Detail Revenues, Expenditures and Fund Balance

	Adopted Budget 2019-20	* Unaudited Actuals 2019-20	Adopted Budget 2020-21
<b>Beginning Fund Balance</b>	\$ 86,529	\$ 86,529	\$ 97,146
<b>Local/Other Revenue:</b>			
8821 Donations	21,000	4,396	20,000
8822 Commissions		6,648	
8823 Contributions and Gifts	21,000	1,988	20,000
8840 Sales and Commissions		3,139	
8899 Other local Revenue		19,766	
<b>Total Local/Other Revenue</b>	\$ 42,000	\$ 35,937	\$ 40,000
<b>Total Revenue</b>	\$ 42,000	\$ 35,937	\$ 40,000
<b>Supplies and Materials:</b>			
4100 Duplicating		192	
4500 Non-instructional Supplies	21,000	14,963	20,000
<b>Total Supplies and Materials</b>	\$ 21,000	\$ 15,155	\$ 20,000
<b>Operating Expenses:</b>			
5100 Rents, Leases, and Repairs		-	
5200 Conferences and Travel		3,776	
5900 Other Services and Expenses	21,000	5,589	20,000
<b>Total Operating Expenses</b>	\$ 21,000	\$ 9,365	\$ 20,000
<b>Equipment</b>			
6410 Additional Equipment over \$ 1,000			
<b>Total Equipment</b>			
<b>Other Outgo:</b>			
7500 Student Financial Aid		800	
<b>Total Other Outgo</b>	-	800	-
<b>Total Expenditures</b>	\$ 42,000	\$ 25,320	\$ 40,000
<b>Net Increase (Decrease) in Fund Balance</b>	\$ -	\$ 10,617	\$ -
<b>Estimated Ending Fund Balance</b>	\$ 86,529	\$ 97,146	\$ 97,146

# FUND 72 - STUDENT REPRESENTATION FEE TRUST

## Detail Revenues, Expenditures and Fund Balance

	Adopted Budget 2019-20	* Unaudited Actuals 2019-20	Adopted Budget 2020-21
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ 1,762
<b>Local/Other Revenue:</b>			
8884 Student Representation Fees	<u>          </u>	<u>3,524</u>	<u>13,982</u>
<b>Total Local/Other Revenue</b>	\$ -	\$ 3,524	\$ 13,982
<b>Total Revenue</b>	<u>          </u>	<u>3,524</u>	<u>13,982</u>
<b>Operating Expenses:</b>			
5300 Memership Fees	<u>          </u>	<u>1,762</u>	<u>6,990</u>
<b>Total Operating Expenses</b>	\$ -	\$ 1,762	\$ 6,990
<b>Total Expenditures</b>	<u>          </u>	<u>1,762</u>	<u>6,990</u>
<b>Net Increase (Decrease) in Fund Balance</b>	<u>          </u>	<u>1,762</u>	<u>6,992</u>
<b>Estimated Ending Fund Balance</b>	<u>          </u>	<u>1,762</u>	<u>8,754</u>

# FUND 74 -STUDENT FINANCIAL AID TRUST

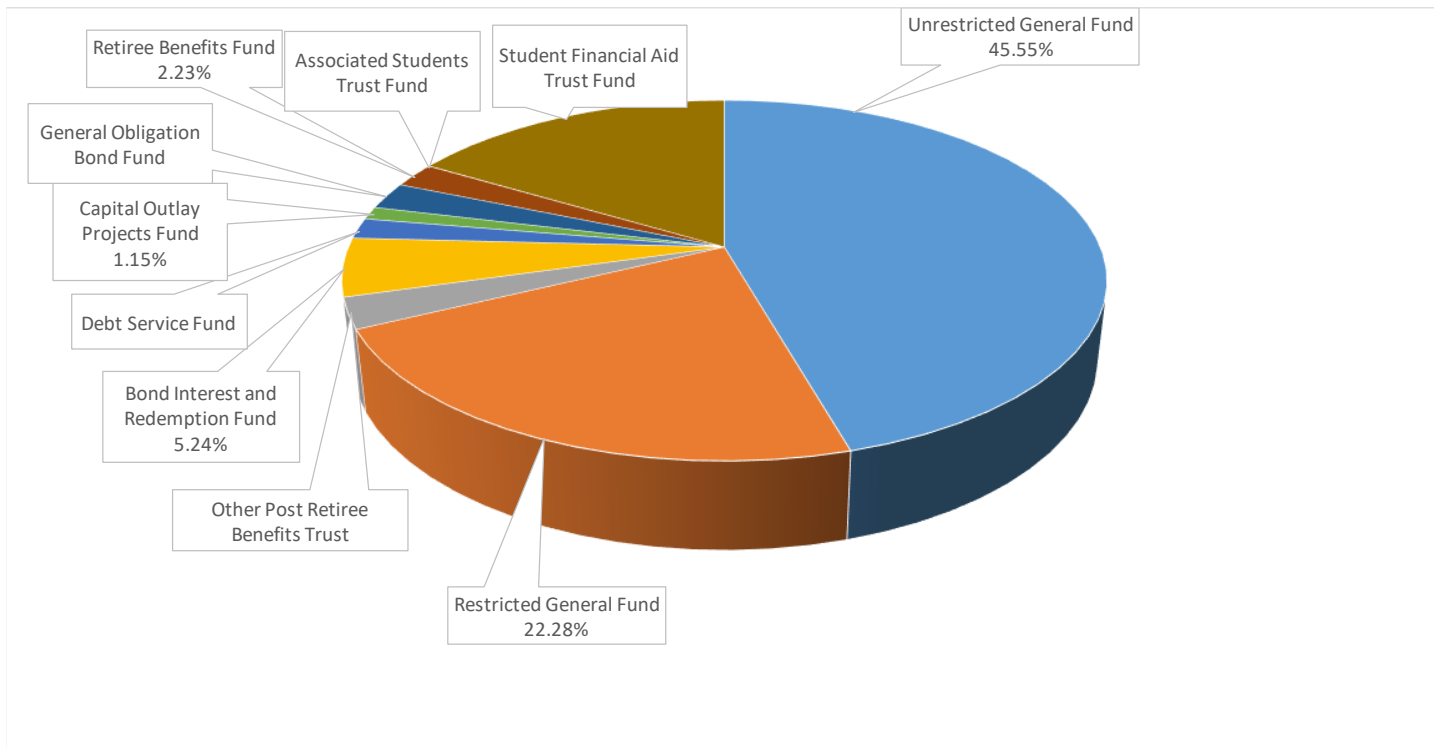
## Detail Revenues, Expenditures and Fund Balance

	Adopted Budget 2019-20	* Unaudited Actuals 2019-20	Adopted Budget 2020-21
<b>Federal Revenue:</b>			
8150 Pell Grant	13,650,000	13,976,588	15,340,000
8150 Support Ed Opportunity	250,000	358,650	360,000
8150 Direct Student Loans	100,000	375,685	378,000
8190 CARES Act	-	1,877,300	922,000
<b>Total Federal Revenue</b>	<b>\$ 14,000,000</b>	<b>\$ 16,588,223</b>	<b>\$ 17,000,000</b>
<b>State Revenue:</b>			
8623 College Completion	-	-	-
8623 Dreamer Students	-	-	-
8623 CARE	-	-	-
8699 COGB	-	-	-
<b>Total State Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Local/Other Revenue:</b>			
8820 Transfer Scholar	15,000	4,400	5,000
8820 Financial Aid Foundation	45,000	93,138	75,000
8820 AmeriCorp	30,000	30,879	30,000
8820 Sawtell	25,000	18,002	20,000
8820 Hayter Scholarship	-	-	-
8820 Other Scholarships	-	102,167	100,000
8981 Transfers In - COBG	-	2,121,147	2,200,000
8981 Transfers In - TANF	-	39,850	400,000
8981 Transfers In - EOPS/CARE	705,000	865,634	850,000
8981 Transfers In - Student Success	1,450,000	1,552,511	1,500,000
<b>Total Local/Other Revenue</b>	<b>\$ 2,270,000</b>	<b>\$ 4,827,728</b>	<b>\$ 5,180,000</b>
<b>Total Revenue</b>	<b>\$ 16,270,000</b>	<b>\$ 21,415,951</b>	<b>\$ 22,180,000</b>
<b>Other Outgo:</b>			
7500 Student Financial Aid	17,200,000	21,413,557	22,180,000
<b>Total Other Outgo</b>	<b>\$ 17,200,000</b>	<b>\$ 21,413,557</b>	<b>\$ 22,180,000</b>
<b>Total Expenditures</b>	<b>\$ 17,200,000</b>	<b>\$ 21,413,557</b>	<b>\$ 22,180,000</b>

# ADOPTED BUDGET SUMMARY - ALL FUNDS

Fund	2020-21 Budget	% of Total
Unrestricted General Fund	\$ 61,322,037.00	45.55%
Restricted General Fund	\$ 29,992,411.00	22.28%
Other Post Retiree Benefits Trust	\$ 3,709,366.00	2.76%
Bond Interest and Redemption Fund	\$ 7,057,369.00	5.24%
Debt Service Fund	\$ 2,483,121.00	1.84%
Capital Outlay Projects Fund	\$ 1,550,327.00	1.15%
General Obligation Bond Fund	\$ 3,291,041.00	2.44%
Retiree Benefits Fund	\$ 3,004,400.00	2.23%
Associated Students Trust Fund	\$ 40,000.00	0.03%
Student Financial Aid Trust Fund	\$ 22,180,000.00	16.47%
TOTAL	\$ 134,630,072.00	100.00%

The 2020-21 budgets for each fund include, for the most part, expenditure budgets. For fund balance information, please refer to the summary page. The relationship of each fund to the total Adopted Budget is illustrated in the table above.



# Gann Report

**CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
Fiscal Year 2020-21**

DISTRICT: Yuba Community College District  
DATE: September 15, 2020

<b>I. 2020-21 Appropriations Limit:</b>			
A.	2019-20 Appropriations Limit		\$ 103,324,172
B.	2020-21 Price Factor:	1.0373	
C.	Population factor:		
	1 2018-19 Second Period Actual FTES	7,626.0000	
	2 2019-20 Second Period Actual FTES	7,626.0000	
	3 2020-21 Population change factor	1.0000	
	(line C.2. divided by line C.1.)		
D.	2019-20 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		\$ 107,178,164
E.	Adjustments to increase limit:		
	1 Transfers in of financial responsibility		
	2 Temporary voter approved increases		
	3 Total adjustments - increase		-
F.	Adjustments to decrease limit:		
	1 Transfers out of financial responsibility		
	2 Temporary voter approved increases		
	3 Total adjustments - decrease		-
G.	2020-21 Appropriations Limit		\$ 107,178,164
<b>II. 2020-21 Appropriations Subject to Limit:</b>			
A.	State Aid <sup>1</sup>		\$ 25,781,021
B.	State Subventions <sup>2</sup>		295,000
C.	Local Property taxes		29,654,327
D.	Estimated excess Debt Service taxes		
E.	Estimated Parcel taxes, Square Foot taxes, etc.		
F.	Interest on proceeds of taxes		76,707
G.	Less: Costs for Unreimbursed Mandates <sup>3</sup>		
H.	2020-21 Appropriations Subject to Limit		\$ 55,807,055

<sup>1</sup> General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue

<sup>2</sup> Home Owners Property Tax Relief, Timber Yield Tax, etc...

<sup>3</sup> Local Appropriations for Unreimbursed State, Court, and Federal Mandates

# Yuba Community College District 2019-20 General Fund Budget Fifty Percent (50%) Law Trends

	FY17-18 Actuals	FY18-19 Actuals	FY19-20 Actuals*
Total Instructional Costs	\$23,821,425	\$25,058,728	\$25,650,686
Total Current Expense of Education (CEE)	\$46,547,488	\$47,974,332	\$50,203,663
Percent of CEE	51.21%	52.23%	51.09%

The contracted district audit manual contains the following definitions:

1. Education Code Section 84362, commonly known as the 50 percent law (50% Law), requires that a minimum of 50% of the district's current expense of education (CEE) be expended during each fiscal year for "salaries of classroom instructors."
2. Salaries of classroom instructors, as prescribed in California Code of Regulations (CCR), Title 5, Section 59204, means (1) "that portion of salaries paid for purposes of instruction of students by full-time and part-time instructors employed by a district; and (2) all salaries paid to classified district employees who are (a) assigned the basic title of "Instructional Aide" or other appropriate title designated by the governing board that denotes that the employees' duties include instructional tasks, and (b) employed to assist instructors in the performance of their duties, in the supervision of students, and in the performance of instructional tasks."

Yuba Community College District has remained compliant with the 50% law from FY17-18 through FY19-20. This is in part due to a consistent consideration of the 50% law during budgeting practices, expense allocation, and before making ongoing resource commitments. The FY19-20 budget is projected to maintain compliance with the 50% law.



# Glossary

## A

**ACADEMIC EMPLOYEE:** A district employee who is required to meet minimum academic standards as a condition of employment. Also referred to as Certificated employee.

**ACCOUNT CODE:** A sequence of numbers and/or letters assigned to ledger accounts for ease of reference (see section on Chart of Accounts).

**ACCOUNTING:** The process of identifying, measuring, and communicating financial information to permit informed judgments and decisions by users of the information.

**ACCOUNTS PAYABLE:** Amounts due and owed to private persons, business firms, governmental units, or others for goods received and services rendered prior to the end of the fiscal year. Includes amounts billed but not paid.

**ACCOUNTS RECEIVABLE:** Amounts due and owed to district from private persons, business firms, governmental units, or others for goods received and services provided by the district prior to the end of the fiscal year. Includes amounts invoiced but not received.

**ACCRUAL BASIS:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. That is, income is recorded when earned, even though not collected, and expenses are recorded when a liability is incurred, even though not paid. This contrasts with the Cash Basis.

**ACTIVITY:** A set of institutional functions or operations related to an academic discipline or a grouping of services. Academic disciplines are classified by controlling accounts 0100 \_\_ through 4900 \_\_ \_\_; Support Service, administrative, and other expense categories are classified by controlling accounts 6000 \_\_ \_\_, 7000 \_\_ \_\_. These are also known as TOPS numbers as they are determined by the Taxonomy of Programs manual. Examples of TOPS codes are: 040110 = biology; 677000 = campus security. (See Chart of Accounts.)

**ACTUALS:** (See Unaudited Actuals)

**ACTUARIAL BASIS:** The basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions, plus the compounded earnings, will equal the required payments to be made out of the fund. Factors include length of time over which contributions are held and rate of return on that contribution over its life. Example— Pension trust funds (retirement system) would use actuarial data.

**ADMINISTRATOR:** Any employee in a position having significant responsibilities for formulating district policies or administering district programs.

**ALLOCATION:** The distribution or division of resources according to a predetermined plan.

**APPORTIONMENT:** Allocation of state or federal aid, district taxes, or other moneys among community college districts or other governmental units.

**APPROPRIATION:** Funds set aside or budgeted by the state or local school districts for a specific time period and specific purpose.

**APPROPRIATION FOR CONTINGENCY:** An official budget category established by the state for schools to budget contingency funds. Expenditures are not be made from this category. Rather, transfers are made as required to the appropriate expenditure categories.

**ASSESSED VALUATION:** A value of land, residential or business property set by the county assessor for property tax purposes. The value is the cost of any newly built or purchased property, or the value on March 1, 1975 of continuously owned property plus an annual increase of 2% (see Proposition 13).

The assessed value is not equivalent to the market value due to limitations of annual increase.

**ASSETS:** Anything owned that has value -- tangible or intangible (see also Current Assets and Fixed Assets).

**ASSOCIATED STUDENTS FUNDS:** These funds are designated to account for monies held in trust by the district for organized student body associations established pursuant to Chapter 1, Division 7, Part 47, of the Education Code (commencing with section 76060).

**AUDIT:** An examination of records and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether all transactions are recorded properly; and (3) determining whether statements drawn from accounts reflect an accurate picture of financial operations and financial status.

## B

**BALANCE SHEET:** A basic financial statement that shows assets, liabilities, and fund balance by fund of an as of a specific date.

**BFAP / BOARD FINANCIAL ASSISTANCE PROGRAM:** A categorical allowance to assist with the administration of financial aid programs.

**BLOCK GRANT:** A state-funded "one-time" budget allocation with specific expenditure guidelines restricted for instructional equipment, technology, library materials, and scheduled maintenance. "One-time" means the funding level is determined annually and is not part of the budget funding base.

**BOND:** A written promise to pay a specified sum of money (called the face value) at a fixed time in the future (date of maturity) and specified interest at a fix rate (usually payable periodically).

**BUDGET:** A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

**BUDGET ASSUMPTIONS:** A summary of the major revenue and expenditure variables affecting the adopted budget.

**BUDGET DOCUMENT:** The instrument used by the budget-making authority to present a comprehensive financial program. It includes a balanced statement of revenues and expenditures, as well as other exhibits to report (1) the financial condition of the several funds of the district at the end of the preceding, completed fiscal period; (2) the estimated condition of the funds at the end of the fiscal period in progress; and (3) the estimated condition of the funds at the close of the ensuing fiscal period based on the financial proposals contained in the budget document. (For California community colleges this is the CCFS-311.)

**BUDGETING:** The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

## C

**CAFETERIA PLAN:** Denotes an individual's choice in selecting among various health plans and options. Not currently available through Yuba College's TCSIG insurance.

**CalWORKS / CALIFORNIA WORK OPPORTUNITIES AND RESPONSIBILITIES TO KIDS:** State funded program to meet federal welfare reform guidelines effective January 1998.

**CAPITAL OUTLAY:** The acquisition of fixed assets or additions to fixed assets, including land, buildings, improvements of grounds, construction of buildings, additions or remodeling of buildings, or equipment.

**CAPITAL PROJECT FUNDS:** Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of capital outlay items.

**C.A.R.E. / COOPERATIVE AGENCY RESOURCES FOR EDUCATION:** Grant program available for eligible students through financial aid package.

**Cares Act:** The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress and signed into law on March 27, 2020. One aspect of the act was the creation of the Higher Education Emergency Relief Fund (HEERF). HEERF provides funds to institutions for emergency grants to students whose lives have been disrupted by the COVID-19 pandemic.

**CARRY-OVER:** Unspent budget allocations from one year that are reallocated to budgets in the subsequent year.

**CASH BASIS:** Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed.

**CASH IN COUNTY TREASURY:** Cash balances on deposit in the county treasury for the various funds of the college district.

**CATEGORICAL REVENUES AND EXPENDITURE:** A variety of funds are allocated at state, federal and local levels for particular categories of students and programs. These are restricted funds and must be used for the particular category or program for which they were apportioned. Federal and state laws and regulations govern the methods of delivery of restricted programs and the general allocation of funds.

**CERTIFICATED PERSONNEL:** (See Academic Employee)

**CERTIFICATE OF PARTICIPATION (COP):** A lease-purchase agreement to finance public facilities. Debt is sold in the conventional municipal bond market, allowing a lower interest rate and longer- term borrowing. The leasing agency holds title to the project, the district/lessee makes annual payments and at the end of the lease term, the leasing company transfers title to the district/lessee.

**CHART OF ACCOUNTS:** A list of accounts, systematically arranged, applicable to a specific purpose. Components are funds, sub-funds, revenue sources, locations, programs, activity classifications, and objects/expenditure categories.

**CLASSIFIED PERSONNEL:** A district employee who is not required to meet minimum academic standards as a condition of employment; although some positions may have degree requirements established by the district. Some management personnel may be included.

**CLEARING ACCOUNTS:** Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable or for recording the net differences under the proper account.

**CLOSED BOOKS:** A series of fiscal year-end financial accounting procedures resulting in the final unaudited actual revenue and expenditure account totals.

**COLLEAGUE:** An integrated administrative software system used by the district for Student Services, Instruction/Scheduling, Personnel/Payroll, and Accounting.

**COMMUNITY SERVICES/EDUCATION:** Educational, cultural, and recreational services that an educational institution may provide for its community in addition to regularly scheduled classes. Community college districts receive no direct state apportionment for community services.

**CONSUMER PRICE INDEX (CPI):** A measure of the cost-of-living inflation index compiled by the United States Bureau of Labor Statistics.

**CONTRACT EDUCATION:** Contract Education is when a community college district contracts with a public or private entity for the purposes of providing instruction or services or both with no financial support from general apportionment funds.

**CONTRACTED SERVICES:** An expense of services rendered under contract/agreement by personnel who are not on the payroll system of the district, including all related expenses covered by the contract (e.g., travel, supplies).

**COP:** (see Certificate of Participation)

**COST OF LIVING ALLOWANCE (COLA):** An annual adjustment to the revenue limit and designated categorical programs. Current law ties COLAs to various economic indicators.

**COVID-19 Block Grant:** The 2020-21 Budget Act provides California Community College districts (CCD) with federal and state relief funds in the form of a \$120 million COVID-19 Block Grant (block grant)..

**CREDIT:** The right side of a double-entry accounting entry. A credit reduces assets or expenditures and increases liabilities, income, or fund balance.

**CURRENT ASSETS:** Assets that are available or can be made readily available to pay for the cost of operations or to pay current liabilities.

**CURRENT EXPENSE OF EDUCATION:** Usually regarded as expenses rather than capital outlay, community services, and selected categorical funds.

**CURRENT LIABILITIES:** Amounts due and payable for goods and services received prior to the end of the fiscal year.

## D

**DEBIT:** The left side of a double-entry accounting entry. A debit increases assets or expenditures and reduces liabilities, income, or fund balance.

**DEBT SERVICE FUNDS:** Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

**DEFERRED REVENUE:** Revenue received in a given period, but unearned, which is set up as a liability to be included as revenue in subsequent periods.

**DEFICIT:** Excess of liabilities over assets.

**DEFICIT SPENDING:** The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

**DIRECT EXPENSES:** Expenses that can be separately identified and charged as a part of the cost of an activity, department, service or a product.

**DISBURSEMENTS:** Payments by currency, check, or warrant (not synonymous with expenditures).

**DSPS / DISABLED STUDENTS PROGRAMS AND SERVICES:** State funded program providing educational support services for disabled students.

**DUE FROM . . . FUND:** An asset account used to reflect amounts owed to a particular fund by another fund. This account is used by the lender fund to reflect short-term obligations due.

**DUE TO . . . FUND:** A liability account used by the borrowing fund to reflect short-term amounts owed to another fund.

## E

**EDUCATION CODE:** The body of law that regulates education in California. Additional requirements are contained in the California Administrative Code, Titles 5 and 8, the Government Code, and general statutes.

**EDUCATION PROTECTION ACCOUNT (EPA):** The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEA's total revenue limit or charter school general purpose entitlement.

**EMPLOYEE BENEFITS:** Employers' contributions to retirement plans, statutory benefits, and health and welfare benefits (see also Statutory Benefits).

**ENCROACHMENT:** Occurs when a program costs more to operate than the income received.

**ENCUMBRANCES:** Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which part of the appropriation is reserved.

**ENTITLEMENT:** The amount of payment to which a state or local government is entitled as determined by the federal government according to an allocation formula contained in applicable statutes.

**EOPS / EXTENDED OPPORTUNITY PROGRAM AND SERVICES:** State funded program providing financial assistance and educational support services for eligible students.

**EQUALIZATION:** Funds allocated by the state legislature to raise districts with lower revenue limits toward the statewide average.

**EXPENDITURES:** Amounts paid or liabilities incurred for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis will include only actual cash disbursements.

## F

**FIFTY PERCENT (50%) LAW:** Education Code Section 84362, commonly known as the 50% Law, requires that a minimum of 50 percent of the district's Current Expense of Education (CEE) be expended during each fiscal year for "Salaries of Classroom Instructors."

**FISCAL YEAR:** A period of one year, the beginning and ending dates of which are fixed by statute. In California, the period beginning on July 1 and ending on June 30 constitutes the fiscal year.

**FIXED ASSETS:** Assets of a permanent character having continuing value, such as land, buildings, machinery, furniture, and equipment; also known as capital assets.

**FTEF:** (see Full-time Equivalent Faculty)

**FTES TARGET:** The established goal on which apportionment revenue estimates are based. The district receives approximately \$4,564.83 for each credit FTES and \$2,744.96 for each non-credit FTES. (see also Full-Time Equivalent Students)

**FULL-TIME EQUIVALENT EMPLOYEES (FTE):** Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard workload of 40 hours per week. If several classified employees worked 380 hours in one week, the FTE conversion is 380/40 or 9.5 FTE.

**FULL-TIME EQUIVALENT FACULTY (FTEF):** See definition for full-time employee above. An FTEF is based on a 15-unit load per semester.

**FULL-TIME EQUIVALENT STUDENTS (FTES):** An FTES represents 525 class (contact) hours of student instruction/activity in credit and non-credit courses. Full-time equivalent students (FTES) is one of the workload measures used in the computation of state support for California Community Colleges (form CCFS-320, Apportionment Attendance Report).

**FUND:** An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record all assets and financial resources together with related encumbrances, reserves, and equities that are segregated for the purpose of carrying on specific activities or obtaining certain objectives in accordance with special regulations, restrictions or limitations. (See the section on Other Funds for a summary of the Yuba Community College District funds and Chart of Accounts.

**FUND BALANCE:** The fund equity of governmental funds and Trust Funds.

## G

**GANN LIMITATION:** A ceiling on each year's appropriations supported by tax dollars. The limit applies to all governmental entities, including school districts. The base year was 1978/79. The amount is adjusted each year, based on a price index and the growth of the student population.

**GENERAL FUND:** The General Fund is the general operating fund of the district and accounts for all revenues and expenditures of the district not encompassed within other funds.

**GENERAL LEDGER:** A book, file, or other device which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal and, therefore, debit balances and credit balances are equal.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB):** The authoritative accounting and financial reporting standard-setting body for governmental entities.

**GOVERNMENTAL FUNDS:** Grouping of funds used to account for activities directly related to an institution's educational objectives.

**GRANTS:** Contributions or gifts of cash or other assets from another government agency/entity to be used or expended for a specified purpose, activity, or facility.

## H

**HEERF:** The Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress and signed into law on March 27, 2020. One aspect of the act was the creation of the Higher Education Emergency Relief Fund (HEERF). HEERF provides funds to institutions for emergency grants to students whose lives have been disrupted by the COVID-19 pandemic.

## I

**INCOME:** Revenue and non-revenue receipts. Revenue receipts are additions to assets for which no obligations are incurred. Non-revenue receipts are receipts of money in exchange for property of the district or for which the district incurs an obligation.

**INDIRECT EXPENSES OR COSTS:** Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily (e.g., utilities, supplies, management costs).

**INTER-FUND TRANSFER:** Money that is taken from one fund under the control of the Governing Board and added to another fund under the Board's control. Such transfers are not receipts or expenditures.

**INTRABUDGET TRANSFERS:** Amounts transferred from one appropriation account to another within the same fund.

**INTRAFUND TRANSFER:** The transfer of monies within a fund of the district.

**INTERNAL CONTROL:** A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. For example, an employee handling cash would not also post the accounts receivable records. Under such a system, the procedures to be followed are defined and require proper authorizations by designated officials for all actions to be taken.

## J

**JPA:** Joint powers agreement.

## L

**LEDGER:** A group of accounts in which the financial transactions of an entity are recorded.

**LIABILITIES:** Legal obligations that are unpaid. Debt or other legal obligation (exclusive of encumbrances) arising out of transactions in the past that must be liquidated, renewed, or re-funded at some future date.

## M

**MANDATED COSTS:** District expenditures that occur as a result of federal or state law, court decisions, administrative regulations, or initiative measures.

## N

**NON-RESIDENT TUTITION:** A student who is not a resident of California is required, under the uniform student residency requirements, to pay a tuition fee as prescribed by ECS 76140.

## O

**OBJECT (CODE):** An expenditure classification or category - - this term applies to the type of article purchased or the service obtained (e.g., consultant services, materials, and supplies). Examples of Object codes are: librarian's salary expense = 1240; instructional supplies = 4300; telephone = 5530. See Chart of Accounts.

## P

**P1:** First principal apportionment.

**P2:** Second principal apportionment.

**PROCUREMENT CARD:** Credit card issued to use in lieu of a blanket/open purchase order for incidental purchases.

**PROGRAM:** A group of related activities consisting of a unique combination of objects which operate together for common outputs and objectives. Academic divisions, Maintenance and Operations, and specific Student Service functions (e.g., Testing, Records, Job Placement) are examples of programs.

**PROGRAM BUDGET:** A budget under which expenditures are based primarily on programs of work and secondarily on Object or character type.

**PROPERTY TAX DEFICIT:** Funding short falls which occur whenever the state appropriations are insufficient to fund local district and county entitlements.

**PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS):** State law requires that classified employees, their district, and the state contribute to this retirement fund.

**PURCHASE ORDER:** A document issued to a vendor that authorizes the delivery of specified merchandise or the performance of certain services and authorizing the related cost/charge.

## R

**REGISTERS:** A listing of transactions of like kind that may be totaled and summarized for convenience in posting (e.g., payroll registers, warrant registers).

**REQUISITION:** A document submitted initiating a purchase order to secure specified articles or services.

**RESERVE:** Funds set aside in a district budget to provide operating cash in the succeeding fiscal year until taxes and state funds become available; funds set aside to provide for future expenditures, to offset future losses of working capital; or other legally segregated or designated set-aside funds for specific future use.

**RESTRICTED FUNDS:** Funds to be spent for a specific purpose and cannot be expended for any general purpose.

**REVENUE:** Addition to assets not accompanied by an obligation to perform a service or deliver a product.

**REVENUE SOURCE CODES:** Assigned numbers in the Account Code string that represent whether monies are from federal, state, or local sources. See Chart of Accounts

**REVOLVING CASH ACCOUNT:** A stated amount of money authorized by the district governing board to be used primarily for emergency or small sundry disbursements. The fund is reimbursed periodically through properly documented expenditures, which are summarized and charged to proper account classifications.

## S

**SALES AND USE TAX:** A tax imposed on the sale of goods and services. The use tax is paid in lieu of the sales tax on goods purchased outside the state but intended for use in the state. Sales tax applies to goods and services purchased within the state.

**SCHEDULED MAINTENANCE:** The scheduled maintenance program is used for major repairs of buildings and equipment within the district. Some matching state funds have historically been available to districts with an established scheduled maintenance program approved by the state.

**SECURED ROLL:** Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each county assessor, plus the value of the property of public utilities as determined by the State Board of Equalization.

**SHORTFALL:** An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

**STATE TEACHERS' RETIREMENT SYSTEM (STRS):** State law requires certificated/academic employees, districts, and the state to contribute to this retirement fund.

**STATUTORY BENEFITS:** District-paid premiums for mandatory benefits which are part of an employee's total compensation, including unemployment insurance, workers compensation insurance, social security, retirement systems (STRS, PERS), and Medicare coverage. Benefits vary based upon employment status and start date

**SUPPLANTING:** To use one type of funds to provide goods or services previously paid with another type of fund. Generally, this practice is prohibited when state or federal funds are used to replace local funds.

**SUPPLY:** A material item of an expendable nature that is consumed, wears out, or deteriorates with use.

## T

**TANF / TEMPORARY ASSISTANCE FOR NEEDY FAMILIES:** Block grant for state welfare-to-work program.

**TAX REVENUE ANTICIPATION NOTE (TRANS):** Notes issued in anticipation of collection of taxes, usually retrievable only from tax collections, and frequently only from the proceeds of the tax levy whose collection they anticipate.

**TCSIG/TRI-COUNTY SCHOOLS INSURANCE GROUP:** Approximately 40 school districts that joined together to form a non-profit, self-insured group for health coverage. Yuba College is one of the founding school districts.

**TOPS:** Taxonomy of Programs -- refers to account codes for specific instructional or other activities as specified in the Taxonomy of Programs manual (see ACTIVITY).

**TOTAL COMPUTATIONAL REVENUE (TCR):** Describes the calculation of a district's total entitlement base on full-time equivalent students (FTES), infrastructure factors, and the number of colleges and centers a district operates. The TCR provides the basis for general apportionment funding to be distributed throughout the community college system. It is from this number that the California Community Colleges Chancellor's Office distributes apportionment as per the allocation process described in Title 5 Section 58770.

**TRANSFER:** Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to income. Certain budget revisions are often referred to as transfers (e.g., moving allocated budget or expenditures from one-line item budget account to another).

**TRUST FUND:** A fund consisting of resources received and held by an entity as trustee to be expended or invested in accordance with the conditions of the trust.

## U

**UNAUDITED ACTUALS:** Revenue and expenditure totals by category for the prior fiscal year. These totals are final, subject to review of the financial statements by the district auditors.

**UNENCUMBERED BALANCE:** That portion of an appropriation or allotment not yet expended or obligated.

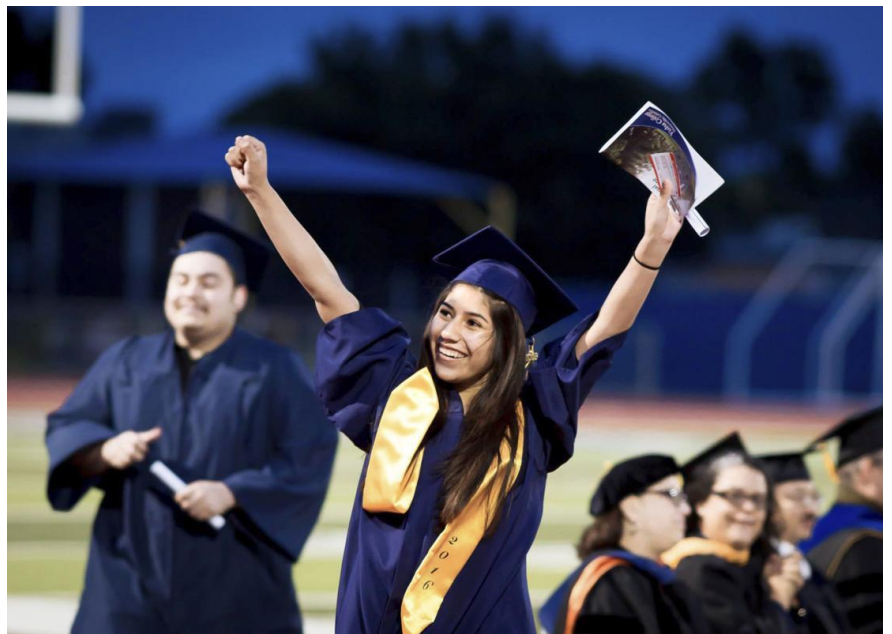
**UNRESTRICTED FUNDS:** Funds which may be expended for any general purpose within guidelines established for the fund.

**UNSECURED ROLL:** Assessed value of personal property other than secured property.

## W

**WARRANT:** A written order drawn to pay a specified amount to a designated payee.

**WIA (WORKFORCE INVESTMENT ACT):** (formerly JTPA) Program offering assistance to eligible students for vocational training.



Providing world-class learning in  
an innovative and trusting  
atmosphere within our  
communities.



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