

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2019-2020)

(Budget Report for Fiscal Year 2020-2021)

District: YUBA

District Code: 290

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

District Chief Business Officer

Date

District Superintendent

Date

Contact: Kuldeep Kaur

(530) 741-6723

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2020. Please submit the report to :

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 290

Name: YUBA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	8,972,020	8,972,020		8,972,020
Other	1300	8,903,536	8,903,536		8,903,536
Total Instructional Salaries		17,875,556	17,875,556	0	17,875,556
Non-Instructional Salaries					
Contract or Regular	1200		4,286,804	216,206	4,503,010
Other	1400		356,073		356,073
Total Non-Instructional Salaries		0	4,642,877	216,206	4,859,083
Total Academic Salaries		17,875,556	22,518,433	216,206	22,734,639
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		7,290,574	547,557	7,838,131
Other	2300		671,348	15,020	686,368
Total Non-Instructional Salaries		0	7,961,922	562,577	8,524,499
Instructional Aides					
Regular Status	2200	607,900	607,900		607,900
Other	2400	262,820	264,158	3,165	267,323
Total Instructional Aides		870,720	872,058	3,165	875,223
Total Classified Salaries		870,720	8,833,980	565,742	9,399,722
Employee Benefits	3000	6,773,395	13,742,245	399,222	14,141,467
Supplies and Materials	4000		496,513	265	496,778
Other Operating Expenses	5000	131,015	6,315,037	128,288	6,443,325
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		25,650,686	51,906,208	1,309,723	53,215,931

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 290

Name: YUBA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441		32,500		32,500
Student Transportation	6491		2,157		2,157
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		610		610
Objects to Exclude	Object Code				
Rents and Leases	5060		554,297		554,297
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		1,112,982		1,112,982

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 290

Name: YUBA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	1,702,546	0	1,702,546
Total for ECS 84362, 50% Law		25,650,686	50,203,662	1,309,723	51,513,385
Percent of CEE (Instructional Salary Cost / Total CEE)		51.09%	100.00%		
50% of Current Expense of Education			25,101,831		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		25,650,686	50,203,662	1,309,723	51,513,385
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		25,650,686	51,906,208	1,309,723	53,215,931
Capital Expenditures	6000	102,729	565,321		565,321
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		25,753,415	52,471,529	1,309,723	53,781,252

For Year Ended June 30, 2020

District ID: 290

Name: YUBA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	128,210		128,210
In County Treasury	9112	11,349,094	5,367,807	16,716,901
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	10,000		10,000
Investments (at cost)	9120			0
Accounts Receivable	9130	4,352,664	4,779,591	9,132,255
Due from Other Funds	9140	51,188	215,550	266,738
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	415,673		415,673
TOTAL ASSETS		16,306,829	10,362,948	26,669,777
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,421,413	1,282,423	3,703,836
Accrued Salaries and Wages Payable	9520	316,127		316,127
Compensated Absences Payable Current	9530	1,394,656		1,394,656
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	886,388	9,080,525	9,966,913
TOTAL LIABILITIES		5,018,584	10,362,948	15,381,532

For Year Ended June 30, 2020

District ID: 290

Name: YUBA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752	11,288,245		11,288,245
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		11,288,245	0	11,288,245
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		11,288,245	0	11,288,245
TOTAL LIABILITIES AND FUND EQUITY		16,306,829	10,362,948	26,669,777

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 290

Name: YUBA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	23,437,028		171
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	461,822		51,045
Due from Other Funds	9140			
TOTAL ASSETS		23,898,850	0	51,216
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			51,189
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	51,189

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 290

Name: YUBA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	23,898,850		27
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		23,898,850	0	27
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		23,898,850	0	27
TOTAL LIABILITIES AND FUND EQUITY		23,898,850	0	51,216

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 290

Name: YUBA

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

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 290

Name: YUBA

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 290

Name: YUBA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	1,912,195	56,288,950	
Cash With Fiscal Agents	9113	1,287,083	9,335	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130		64,628	
Due from Other Funds	9140	82,668		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		3,281,946	56,362,913	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	37,141	427,940	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	29,063		
TOTAL LIABILITIES		66,204	427,940	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 290

Name: YUBA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	3,215,742	55,934,973	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		3,215,742	55,934,973	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		3,215,742	55,934,973	0
TOTAL LIABILITIES AND FUND EQUITY		3,281,946	56,362,913	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 290

Name: YUBA

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 290

Name: YUBA

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 290

Name: YUBA

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 290

Name: YUBA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		3,345,909
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		0	3,345,909

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 290

Name: YUBA

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 290

Name: YUBA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		3,345,910
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	3,345,910
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	3,345,910
TOTAL LIABILITIES AND FUND EQUITY		0	3,345,910

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 290

Name: YUBA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	99,286			42,034				
In County Treasury	9112		7,730						
Cash With Fiscal Agents	9113								3,340,790
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	1,057			379,593				
Due from Other Funds	9140	45	106						
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		100,388	7,836	0	421,627	0	0	0	3,340,790

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 290

Name: YUBA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	3,242	1,762		328,170				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				89,050				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		4,312		4,407				
Total Current Liabilities and Deferred Revenue		3,242	6,074	0	421,627	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	3,242	6,074	0	421,627	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 290

Name: YUBA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	97,146	1,762						3,340,790
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		97,146	1,762	0	0	0	0	0	3,340,790
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		97,146	1,762	0	0	0	0	0	3,340,790
TOTAL LIABILITIES AND FUND EQUITY		100,388	7,836	0	421,627	0	0	0	3,340,790

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 290

Name: YUBA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	8,671		8,671
Higher Education Act	8120		1,635,351	1,635,351
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		95,549	95,549
Student Financial Aid	8150			0
Veterans Education	8160	2,670		2,670
Vocational and Technical Education Act (VATEA)	8170		370,412	370,412
Other Federal Revenues	8190		1,427,630	1,427,630
Total Federal Revenues	8100	11,341	3,528,942	3,540,283
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	23,157,988		23,157,988
Other General Apportionment	8613	730,281		730,281
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,714,094	1,714,094
Disabled Students Programs and Services(DSPS)	8623		853,580	853,580
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		479,799	479,799
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		8,781,439	8,781,439

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 290

Name: YUBA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	3,766,191		3,766,191
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,347,383	3,347,383
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	245,147		245,147
Timber Yield Tax	8672	8,714		8,714
Other State Tax Subventions	8673	40,952		40,952
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,112,982	413,171	1,526,153
State Mandated Costs	8685	225,835		225,835
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,195,780	2,472,247	4,668,027
Total State Revenues	8600	31,483,870	18,061,713	49,545,583

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 290

Name: YUBA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	26,731,293		26,731,293
Tax Allocation, Supplemental Roll	8812	587,007		587,007
Tax Allocation, Unsecured Roll	8813	1,557,548		1,557,548
Prior Years Taxes	8816	37,626		37,626
Education Revenues Augmentation Fund (ERAF)	8817	590,298		590,298
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	118,057		118,057
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		2,709	2,709
Other Contranct Services	8832	135,299		135,299
Sales and Commissions	8840	54,256		54,256
Rentals and Leases	8850	18,669		18,669
Interest and Investment Income	8860	323,112		323,112
Student Fees and Charges	8870			
Community Services Classes	8872	17,032		17,032
Dormitory	8873			0
Enrollment	8874	1,571,038		1,571,038
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7	-17382		-17382
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		42,524	42,524
Instructional Materials Fees and Sales of Materials	8877	10,729		10,729
Insurance	8878			0
Student Records	8879	43,821		43,821
Nonresident Tuition	8880	253,771		253,771
Parking Services and Public Transportation	8881		329,408	329,408
Other Student Fees and Charges	8885	12,551	44,047	56,598
Other Local Revenues	8890	99,146	192,185	291,331
Total Local Revenues	8800	32,143,871	610,873	32,754,744
Total Revenues		63,639,082	22,201,528	85,840,610

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 290

Name: YUBA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#			0
Total Other Financing Sources	8900	0	0	0
Total Revenues and Other Financing Sources		63,639,082	22,201,528	85,840,610

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	751,110	143,313	134,561	48,799		1,077,783
Architecture and Environmental Design	0200	30,688					30,688
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,217,522	318	14,503	75,290		2,307,633
Business and Management	0500	1,440,348		1,036	1,120		1,442,504
Communications	0600	172,736					172,736
Computer and Information Science	0700	211,144					211,144
Education	0800	1,280,002	270,310	68,572	81,298		1,700,182
Engineering and Related Industrial Technology	0900	762,618	10,066	52,274	166,225		991,183
Fine and Applied Arts	1000	1,316,838	7,615	10,324	6,413		1,341,190
Foreign language	1100	237,770					237,770
Health	1200	2,145,382		45,909	119,603		2,310,894
Consumer Education And Home Economics	1300	1,361,557	131	44,031	53,603		1,459,322
Law	1400						0
Humanities(Letters)	1500	3,257,467		4,114	31,515		3,293,096
Library Science	1600	37					37
Mathematics	1700	2,724,465					2,724,465
Military Studies	1800						0
Physical Sciences	1900	1,549,568		40,886	1,900		1,592,354
Psychology	2000	628,100					628,100
Public Affairs and Services	2100	981,298	75,593	48,648	65,694		1,171,233
Social Sciences	2200	1,740,073					1,740,073
Commercial Services	3000			57,991			57,991
Interdisciplinary Studies	4900	3,773,813	259,450	156,082	46,800		4,236,145
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		26,582,536	766,796	678,931	698,260		28,726,523
Total Expenditures for GF Activities*		26,587,835	32,362,042	9,890,359	2,121,705	12,991,151	83,953,092

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		3,895,421	624,275	174,017		4,693,713
Course and Curriculum Development	6020		833,325	161,943			995,268
Academic / Faculty Senate	6030		527,535	43,010			570,545
Other Instructional Administration & Governance	6090		33,690				33,690
Total Instructional Admin. & Governance		0	5,289,971	829,228	174,017	0	6,293,216
Instructional Support Services	6100						
Learning Center	6110		68,354				68,354
Library	6120		739,310	6,559	8,788		754,657
Media	6130		15,089	1,200			16,289
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	822,753	7,759	8,788	0	839,300
Admissions and Records	6200		892,857	8,664	1,005		902,526
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,188,296	134,272	90,198		2,412,766
Matriculation and Student Assessment	6320			702			702
Transfer Programs	6330			4,635			4,635
Career Guidance	6340			278			278
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	2,188,296	139,887	90,198	0	2,418,381

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410		562,458	5,894	2,612		570,964
Disabled Student Programs and Services (DSPS)	6420		983,178	163,728	12,592		1,159,498
Extended Opportunity Programs and Services (EOPS)	6430		1,481,716	24,937	3,202		1,509,855
Health Services	6440			141,963			141,963
Student Personnel Administration	6450		534,426	27,353			561,779
Financial Aid Administration	6460		1,181,334	53,198	879		1,235,411
Job Placement Services	6470						0
Veterans Services	6480		151,185	33,337	14,631		199,153
Miscellaneous Student Services	6490		4,477,138	627,769	38,400	109,700	5,253,007
Total Other Student Services		0	9,371,435	1,078,179	72,316	109,700	10,631,630
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		661,568	403,154	97,314		1,162,036
Custodial Services	6530		1,392,596	220,968	14,952		1,628,516
Grounds Maintenance and Repairs	6550		400,710	78,376			479,086
Utilities	6570			1,067,621			1,067,621
Other Operations and Maintenance of Plant	6590		2	147,276			147,278
Total Operation and Maintenance of Plant	6500	0	2,454,876	1,917,395	112,266	0	4,484,537
Planning, Policymaking and Coordinations	6600		3,141,092	2,151,193	20,877		5,313,162

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		149,552	67,312			216,864
Fiscal Operations	6720		846,565	517,382	15,076		1,379,023
Human Resources Management	6730		812,346	117,176	9,595		939,117
Noninstruct Staff Retirees' Benefits & Retirement *	6740		610				610
Staff Development	6750		103,361	27,402			130,763
Staff Diversity	6760			15,271			15,271
Logistical Services	6770		424,850	154,644	15,059		594,553
Management Information Systems	6780		2,035,871	934,274	872,554		3,842,699
Other General Institutional Support Services	6790		58,310	624,972			683,282
Total General Institutional Support Services	6700	0	4,431,465	2,458,433	912,284	0	7,802,182
Community Services & Economic Development	6800						
Community Recreation	6810			32,500			32,500
Community Service Classes	6820	3,277		7,172			10,449
Community Use of Facilities	6830		148,429	8,213			156,642
Economic Development	6840						0
Other Community Services & Economic Development	6890		695,291	108,837	2,398		806,526
Total Community Services	6800	3,277	843,720	156,722	2,398	0	1,006,117

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		1,344,908	193,078	13,273		1,551,259
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		540,330	233,127	16,023		789,480
Student and Co-Curricular Activities	6960		7,593	37,763			45,356
Student Housing	6970						0
Other Ancillary Services	6990		77,598				77,598
Total Ancillary Services	6900	0	1,970,429	463,968	29,296	0	2,463,693
Auxiliary Operations	7000						
Contract Education	7010	2,022	687				2,709
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	2,022	687	0	0	0	2,709

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		187,665				187,665
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					12,549,454	12,549,454
Student Aid	7320					331,997	331,997
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	12,881,451	12,881,451
Sub-Total Non-Instructional Activites		5,299	31,595,246	9,211,428	1,423,445	12,991,151	55,226,569
Total Expenditures General Fund: activities *		26,587,835	32,362,042	9,890,359	2,121,705	12,991,151	83,953,092

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: YUBA

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$103,324,172
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	7,626.00		
	2. 2019-2020 Second Period Actual FTES	7,626.00		
	3. 2019-2020 Population change factor (C2/C1)	1.0000		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$107,178,164
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$107,178,164
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$107,178,164
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			25,781,021
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			295,000
C.	Local Property taxes			29,654,327
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			76,707
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2020-2021 Appropriations Subject to Limit			\$55,807,055

For Actual Year: 2019-2020

Budget Year: 2020-2021

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	11,341	5,900	3,528,942	5,662,900	3,540,283	5,668,800
State Revenues	8600	31,483,870	32,098,067	18,061,713	23,231,784	49,545,583	55,329,851
Local Revenues	8800	32,143,871	29,534,925	610,873	1,097,727	32,754,744	30,632,652
Total Revenues		63,639,082	61,638,892	22,201,528	29,992,411	85,840,610	91,631,303
EXPENDITURES:							
Academic Salaries	1000	22,734,638	22,531,943	3,559,598	3,963,518	26,294,236	26,495,461
Classified Salaries	2000	9,399,723	10,261,955	5,535,633	6,553,182	14,935,356	16,815,137
Employee Benefits	3000	14,141,467	15,462,436	3,578,818	3,798,616	17,720,285	19,261,052
Supplies and Materials	4000	496,778	661,231	665,535	1,477,027	1,162,313	2,138,258
Other Operating Expenses and Services	5000	6,443,325	6,855,327	2,284,721	6,887,134	8,728,046	13,742,461
Capital Outlay	6000	565,321	559,745	1,556,384	2,514,954	2,121,705	3,074,699
Total Expenditures		53,781,252	56,332,637	17,180,689	25,194,431	70,961,941	81,527,068
Excess /(Deficiency) of Revenues over Expenditures		9,857,830	5,306,255	5,020,839	4,797,980	14,878,669	10,104,235
Other Financing Sources	8900					0	0
Other Outgo	7000	7,970,312	4,989,400	5,020,839	4,797,980	12,991,151	9,787,380
Net Increase/(Decrease) in Fund Balance		1,887,518	316,855	0	0	1,887,518	316,855
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	9,400,727	11,288,245	0	0	9,400,727	11,288,245
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	9,400,727		0		9,400,727	
Ending Fund Balance, June 30		11,288,245	11,605,100	0	0	11,288,245	11,605,100

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2019-2020

Budget Year: 2020-2021

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					543,892	537,453
State Revenues	8600						
Local Revenues	8800	15,017,979	7,057,369			1,826	
Total Revenues		15,017,979	7,057,369	0	0	545,718	537,453
Other Financing Sources	8900						
Interfund Transfers In	8981					1,927,497	1,945,641
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	1,927,497	1,945,641
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	2,650,000	7,057,369			1,538,639	2,483,121
Debt Interest and Other Service Charges	7120	6,222,743				934,549	
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	8,872,743	7,057,369	0	0	2,473,188	2,483,121
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(8,872,743)	(7,057,369)	0	0	(545,691)	(537,480)
Net Increase/Decrease in Fund Balance		6,145,236	0	0	0	27	(27)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	17,753,613	23,898,850		0	0	27
Prior Years Adjustments	9020	1					
Adjusted Beginning Balance	9030	17,753,614		0		0	
Ending Fund Balance, June 30		23,898,850	23,898,850	0	0	27	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	769,464	1,530,327				
Local Revenues	8800	59,490	50,000	773,323	750,000		
Total Income		828,954	1,580,327	773,323	750,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	117,513	49,063	225,665			
Capital Outlay	6000	1,191,451	1,501,264	1,711,773	3,291,014		
Total Expenditures		1,308,964	1,550,327	1,937,438	3,291,014	0	0
Excess /(Deficiency) of Revenues over Expenditures		(480,010)	30,000	(1,164,115)	(2,541,014)	0	0
Other Financing Sources	8900	75,000	75,000	33,565,000			
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(405,010)	105,000	32,400,885	(2,541,014)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,620,751	3,215,742	23,534,088	55,934,973		0
Prior Years Adustments	9020	1					
Adjusted Beginning Balance	9030	3,620,752		23,534,088		0	
Ending Fund Balance, June 30		3,215,742	3,320,742	55,934,973	53,393,959	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800			50,049	55,000		
Other Financing Sources	8900			2,967,816	3,004,400		
Total Income		0	0	3,017,865	3,059,400		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			2,867,816	3,004,400		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	2,867,816	3,004,400		
Net Profit or Loss		0	0	150,049	55,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	150,049	55,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	3,195,861	3,345,910		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		3,195,861			
Ending Fund Balance, June 30		0	0	3,345,910	3,400,910		

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	35,937	40,000	3,524	13,982		
Total Income		35,937	40,000	3,524	13,982	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	15,155	20,000				
Other Operating Expenses and Services	5000	9,365	20,000	1,762	6,990		
Capital Outlay	6000						
Total Expenditures		24,520	40,000	1,762	6,990	0	0
Excess /(Deficiency) of Revenues over Expenditures		11,417	0	1,762	6,992	0	0
Other Financing Sources	8900						
Other Outgo	7000	800					
Net Increase/(Decrease) in Fund Balance		10,617	0	1,762	6,992	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	86,528	97,146		1,762		0
Prior Years Adjustments	9020	1					
Adjusted Beginning Balance	9030	86,529		0		0	
Ending Fund Balance, June 30		97,146	97,146	1,762	8,754	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	16,585,478	17,000,000				
State Revenues	8600						
Local Revenues	8800	252,037	100,000				
Total Income		16,837,515	17,100,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		16,837,515	17,100,000	0	0	0	0
Other Financing Sources	8900	4,579,142	5,080,000				
Other Outgo	7000	21,416,657	22,180,000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			341,571	368,366
Total Income		0	0	341,571	368,366
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			780	
Capital Outlay	6000				
Total Expenditures		0	0	780	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	340,791	368,366
Other Financing Sources	8900			3,000,000	
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	3,340,791	368,366
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	0	3,340,791
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	3,340,791	3,709,157

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 290

Name: YUBA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	1,927,497
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	75,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	5,967,816
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	4,579,142

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					89,439	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			89,439	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,112,982			398,720	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	266,199	266,199
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	266,199	266,199
Other Operating Expenses and Services	5000		1,112,982		1,112,982		1,112,982
Capital Outlay							
Library Books	6300				0	146,972	146,972
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	146,972	146,972
Other Outgo	7000				0		0
Total Expenditures		0	1,112,982	0	1,112,982	413,171	1,526,153
Ending Balance					0	74,988	74,988

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					74,988	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			74,988	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,065,000			350,000	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	350,000	350,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	350,000	350,000
Other Operating Expenses and Services	5000	1,065,000			1,065,000		1,065,000
Capital Outlay							
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		1,065,000	0	0	1,065,000	350,000	1,415,000
Ending Balance					0	74,988	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 290

Name: YUBA

EPA Revenue	3,766,191
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	3,766,191	0	0	3,766,191
TOTAL		3,766,191	0	0	3,766,191

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 290

Name: YUBA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	1,792,993	1,044,396	2,837,389	N/A	N/A
2016-17	2,047,527	1,235,780	3,283,307	445,918	15.72%
2017-18	2,455,595	1,345,735	3,801,330	518,023	15.78%
2018-19	2,731,997	1,604,860	4,336,857	535,527	14.09%
2019-20	2,901,621	1,884,082	4,785,703	448,846	10.35%
2020-21	2,563,327	2,060,417	4,623,744	-161,959	-3.38%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The final budget for 20-21 fully covers the pension costs.