

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2020-2021)

(Budget Report for Fiscal Year 2021-2022)

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, 2021. 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: 2020-2021

Budget Year: 2021-2022

District ID: 290

Name: YUBA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	9,500,387	9,500,387		9,500,387
Other	1300	7,644,683	7,644,683		7,644,683
Total Instructional Salaries		17,145,070	17,145,070	0	17,145,070
Non-Instructional Salaries					
Contract or Regular	1200		4,660,387	338,369	4,998,756
Other	1400		288,358	12,231	300,589
Total Non-Instructional Salaries		0	4,948,745	350,600	5,299,345
Total Academic Salaries		17,145,070	22,093,815	350,600	22,444,415
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		7,126,215	686,918	7,813,133
Other	2300		599,241		599,241
Total Non-Instructional Salaries		0	7,725,456	686,918	8,412,374
Instructional Aides					
Regular Status	2200	538,962	538,962		538,962
Other	2400	391,306	391,730	1,116	392,846
Total Instructional Aides		930,268	930,692	1,116	931,808
Total Classified Salaries		930,268	8,656,148	688,034	9,344,182
Employee Benefits	3000	6,968,835	14,016,003	514,238	14,530,241
Supplies and Materials	4000		374,139	834	374,973
Other Operating Expenses	5000	62,244	5,375,946	48,201	5,424,147
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		25,106,417	50,516,051	1,601,907	52,117,958

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

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				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		405,945		405,945
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		1,387,225		1,387,225

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			4,663,686	4,663,686
Total Exclusions		0	1,793,170	4,663,686	6,456,856
Total for ECS 84362, 50% Law		25,106,417	48,722,881	(3,061,779)	45,661,102
Percent of CEE (Instructional Salary Cost / Total CEE)		51.53%	100.00%		
50% of Current Expense of Education			24,361,440		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		25,106,417	48,722,881	(3,061,779)	45,661,102
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		25,106,417	50,516,051	1,601,907	52,117,958
Capital Expenditures	6000	215,686	573,791		573,791
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		25,322,103	51,089,842	1,601,907	52,691,749

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2021

District ID: 290

Name: YUBA

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	16,955,400	6,493,020	23,448,420
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	10,000		10,000
Investments (at cost)	9120			0
Accounts Receivable	9130	6,736,810	7,336,350	14,073,160
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	423,881		423,881
TOTAL ASSETS		24,126,091	13,829,370	37,955,461
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,452,754	1,299,394	4,752,148
Accrued Salaries and Wages Payable	9520	368,533		368,533
Compensated Absences Payable Current	9530	1,576,401		1,576,401
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	874,700	12,529,976	13,404,676
TOTAL LIABILITIES		6,272,388	13,829,370	20,101,758

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2021

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	17,853,703		17,853,703
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		17,853,703	0	17,853,703
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		17,853,703	0	17,853,703
TOTAL LIABILITIES AND FUND EQUITY		24,126,091	13,829,370	37,955,461

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 290

Name: YUBA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	26,073,580		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	423,256		
Due from Other Funds	9140			
TOTAL ASSETS		26,496,836	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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 290

Name: YUBA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
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	26,496,836		
Committed Fund Balance	9753			27
Assigned Fund Balance	9754			
Total Designated Fund Balance		26,496,836	0	27
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		26,496,836	0	27
TOTAL LIABILITIES AND FUND EQUITY		26,496,836	0	27

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2021

District ID: 290

Name: YUBA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 290

Name: YUBA

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 290

Name: YUBA

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	1,700,189	53,192,608	
Cash With Fiscal Agents	9113	1,282,261	9,335	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	278,162		
Due from Other Funds	9140	63,913	9,121	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		3,324,525	53,211,064	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	43,018	318,930	
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	500		
TOTAL LIABILITIES		43,518	318,930	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 290

Name: YUBA

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	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	3,281,007		
Committed Fund Balance	9753		52,892,134	
Assigned Fund Balance	9754			
Total Designated Fund Balance		3,281,007	52,892,134	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		3,281,007	52,892,134	0
TOTAL LIABILITIES AND FUND EQUITY		3,324,525	53,211,064	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 290

Name: YUBA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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, 2021

District ID: 290

Name: YUBA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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, 2021

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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		921
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	921

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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, 2021

District ID: 290

Name: YUBA

Description	CA (Object)	61 Self-Insurance Fund	69 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		921
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	921
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	921
TOTAL LIABILITIES AND FUND EQUITY		0	921

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 290

Name: YUBA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	101,453			249,434				
In County Treasury	9112		21,272						
Cash With Fiscal Agents	9113								7,171,531
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				(32,579)				
Due from Other Funds	9140		148						
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		101,453	21,420	0	216,855	0	0	0	7,171,531

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 290

Name: YUBA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	16,172			216,855				
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		6,178						
Total Current Liabilities and Deferred Revenue		16,172	6,178	0	216,855	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	16,172	6,178	0	216,855	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 290

Name: YUBA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	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	85,281	15,242						7,171,531
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		85,281	15,242	0	0	0	0	0	7,171,531
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		85,281	15,242	0	0	0	0	0	7,171,531
TOTAL LIABILITIES AND FUND EQUITY		101,453	21,420	0	216,855	0	0	0	7,171,531

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	4,742		4,742
Higher Education Act	8120		1,729,427	1,729,427
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		98,311	98,311
Student Financial Aid	8150			0
Veterans Education	8160	2,976		2,976
Vocational and Technical Education Act (VATEA)	8170		324,441	324,441
Other Federal Revenues	8190		3,949,687	3,949,687
Total Federal Revenues	8100	7,718	6,101,866	6,109,584
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	13,276,087		13,276,087
Other General Apportionment	8613	733,321		733,321
General Categorical Programs	8620			
Child Development	8621		1,099,986	1,099,986
Extended Opportunity Programs and Services(EOPS)	8622		1,402,786	1,402,786
Disabled Students Programs and Services(DSPS)	8623		844,321	844,321
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		434,014	434,014
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		8,160,358	8,160,358

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	12,156,494		12,156,494
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,182,420	2,182,420
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	169,233		169,233
Timber Yield Tax	8672	20,272		20,272
Other State Tax Subventions	8673	24,799		24,799
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,387,225	215,913	1,603,138
State Mandated Costs	8685	227,398		227,398
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	2,633,947	2,068,837	4,702,784
Total State Revenues	8600	30,628,776	16,408,635	47,037,411

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 290

Name: YUBA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	28,323,053		28,323,053
Tax Allocation, Supplemental Roll	8812	554,090		554,090
Tax Allocation, Unsecured Roll	8813	1,496,011		1,496,011
Prior Years Taxes	8816	96,743		96,743
Education Revenues Augmentation Fund (ERAF)	8817	610,626		610,626
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	99,136		99,136
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		12,054	12,054
Other Contranct Services	8832	85,760		85,760
Sales and Commissions	8840	20,640		20,640
Rentals and Leases	8850	18,616		18,616
Interest and Investment Income	8860	219,407		219,407
Student Fees and Charges	8870			
Community Services Classes	8872	7,387		7,387
Dormitory	8873			0
Enrollment	8874	6,575,007		6,575,007
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(5,273,719)		(5,273,719)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		77,481	77,481
Instructional Materials Fees and Sales of Materials	8877	6,401		6,401
Insurance	8878			0
Student Records	8879	48,355		48,355
Nonresident Tuition	8880	243,792		243,792
Parking Services and Public Transportation	8881		6,404	6,404
Other Student Fees and Charges	8885	10,461		10,461
Other Local Revenues	8890	141,287	403,215	544,502
Total Local Revenues	8800	33,283,053	499,154	33,782,207
Total Revenues		63,919,547	23,009,655	86,929,202

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 290

Name: YUBA

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	1,346		1,346
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#			0
Total Other Financing Sources	8900	1,346	0	1,346
Total Revenues and Other Financing Sources		63,920,893	23,009,655	86,930,548

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	752,216	13,868	31,720	105,744		903,548
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,198,750		26,410	11,207		2,236,367
Business and Management	0500	1,310,871	1,307	28,922	1,338		1,342,438
Communications	0600	142,254					142,254
Computer and Information Science	0700	199,942					199,942
Education	0800	1,081,863	70,891	77,245	86,308		1,316,307
Engineering and Related Industrial Technology	0900	639,439	14,794	31,781	179,924		865,938
Fine and Applied Arts	1000	1,133,210	6,965	6,787	3,283		1,150,245
Foreign language	1100	276,993					276,993
Health	1200	2,240,521	104,669	94,377	213,287		2,652,854
Consumer Education And Home Economics	1300	1,267,869		20,990	44,234		1,333,093
Law	1400						0
Humanities(Letters)	1500	3,138,194			29,254		3,167,448
Library Science	1600			5,667	15,938		21,605
Mathematics	1700	2,726,083			1,245		2,727,328
Military Studies	1800						0
Physical Sciences	1900	1,380,745		4,357	76,728		1,461,830
Psychology	2000	597,934			1,136		599,070
Public Affairs and Services	2100	1,339,023	66,894	203,740	197,543		1,807,200
Social Sciences	2200	1,616,825	298				1,617,123
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,692,602	137,668	281,688	12,440		4,124,398
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,738					3,738
Sub-Total Instructional Activites		25,739,072	417,354	813,684	979,609		27,949,719
Total Expenditures for GF Activities*		26,047,672	33,001,374	9,566,934	3,208,242	8,540,868	80,365,090

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

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: 2020-2021

Budget Year: 2021-2022

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		3,907,540	234,112	78,490		4,220,142
Course and Curriculum Development	6020	2,312	822,044	165,724			990,080
Academic / Faculty Senate	6030		466,850	38,568			505,418
Other Instructional Administration & Governance	6090		67,757				67,757
Total Instructional Admin. & Governance		2,312	5,264,191	438,404	78,490	0	5,783,397
Instructional Support Services	6100						
Learning Center	6110	13,887	10,089				23,976
Library	6120		609,185	4,289	189,552		803,026
Media	6130		84,252				84,252
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	202	8,062	9,800			18,064
Total Instructional Support Services		14,089	711,588	14,089	189,552	0	929,318
Admissions and Records	6200		869,451	6,640			876,091
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	921	1,706,984	1,515			1,709,420
Matriculation and Student Assessment	6320			464			464
Transfer Programs	6330						0
Career Guidance	6340		24,510				24,510
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		921	1,731,494	1,979	0	0	1,734,394

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: 2020-2021

Budget Year: 2021-2022

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	2,702	345,248	3,755			351,705
Disabled Student Programs and Services (DSPS)	6420	114,051	969,984	101,625	29,992		1,215,652
Extended Opportunity Programs and Services (EOPS)	6430	733	1,302,803	31,181	34,835	39	1,369,591
Health Services	6440			77,481			77,481
Student Personnel Administration	6450		591,590	21,021			612,611
Financial Aid Administration	6460		1,192,917	234,087	26,892		1,453,896
Job Placement Services	6470		17,576				17,576
Veterans Services	6480		68,782	1,344	9,594		79,720
Miscellaneous Student Services	6490	139,727	5,208,206	699,710	281,124	1,420	6,330,187
Total Other Student Services		257,213	9,697,106	1,170,204	382,437	1,459	11,508,419
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		760,966	387,573	59,820		1,208,359
Custodial Services	6530		1,356,984	191,284	69,947		1,618,215
Grounds Maintenance and Repairs	6550		257,387	115,550			372,937
Utilities	6570			935,827			935,827
Other Operations and Maintenance of Plant	6590			208,213			208,213
Total Operation and Maintenance of Plant	6500	0	2,375,337	1,838,447	129,767	0	4,343,551
Planning, Policymaking and Coordinations	6600		3,573,810	2,082,772	29,011		5,685,593

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

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: 2020-2021

Budget Year: 2021-2022

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		73,427	81,794			155,221
Fiscal Operations	6720		1,553,837	877,178	2,620		2,433,635
Human Resources Management	6730		695,198	114,164	845		810,207
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		61,607	60,815			122,422
Staff Diversity	6760			4,869			4,869
Logistical Services	6770		444,097	117,933	18,729		580,759
Management Information Systems	6780		2,011,629	1,067,909	1,320,023		4,399,561
Other General Institutional Support Services	6790	1,576	140,066	210,667	42,276		394,585
Total General Institutional Support Services	6700	1,576	4,979,861	2,535,329	1,384,493	0	8,901,259
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	1,325					1,325
Community Use of Facilities	6830		90,841	27,985			118,826
Economic Development	6840						0
Other Community Services & Economic Development	6890	31,164	984,906	86,670	1,500		1,104,240
Total Community Services	6800	32,489	1,075,747	114,655	1,500	0	1,224,391

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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: 2020-2021

Budget Year: 2021-2022

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		1,318,070	153,820	14,986		1,486,876
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		484,755	355,198	18,397		858,350
Student and Co-Curricular Activities	6960		235,982	3,530			239,512
Student Housing	6970						0
Other Ancillary Services	6990		78,141				78,141
Total Ancillary Services	6900	0	2,116,948	512,548	33,383	0	2,662,879
Auxiliary Operations	7000						
Contract Education	7010			33,863			33,863
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	33,863	0	0	33,863

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: 2020-2021

Budget Year: 2021-2022

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		188,487	4,320			192,807
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					8,062,006	8,062,006
Student Aid	7320					477,403	477,403
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	8,539,409	8,539,409
Sub-Total Non-Instructional Activites		308,600	32,584,020	8,753,250	2,228,633	8,540,868	52,415,371
Total Expenditures General Fund: activities *		26,047,672	33,001,374	9,566,934	3,208,242	8,540,868	80,365,090

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: YUBA

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$107,178,164
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	7,626.00		
	2. 2020-2021 Second Period Actual FTES	6,500.00		
	3. 2020-2021 Population change factor (C2/C1)	0.8523		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$96,582,187
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)			\$96,582,187
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$96,582,187
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			27,043,125
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			173,327
C.	Local Property taxes			32,043,379
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			25,100
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			5,844
H.	2021-2022 Appropriations Subject to Limit			\$59,279,087

For Actual Year: 2020-2021

Budget Year: 2021-2022

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	7,718	6,600	6,101,866	20,569,648	6,109,584	20,576,248
State Revenues	8600	30,628,776	30,648,224	16,408,635	22,504,215	47,037,411	53,152,439
Local Revenues	8800	33,283,053	34,199,510	499,154	2,391,862	33,782,207	36,591,372
Total Revenues		63,919,547	64,854,334	23,009,655	45,465,725	86,929,202	110,320,059
EXPENDITURES:							
Academic Salaries	1000	22,444,415	23,225,812	4,078,250	4,030,011	26,522,665	27,255,823
Classified Salaries	2000	9,344,182	10,754,451	5,065,513	5,787,668	14,409,695	16,542,119
Employee Benefits	3000	14,530,240	16,445,612	3,586,446	3,824,731	18,116,686	20,270,343
Supplies and Materials	4000	374,973	501,600	798,605	1,887,727	1,173,578	2,389,327
Other Operating Expenses and Services	5000	5,424,148	6,962,741	2,969,208	13,669,318	8,393,356	20,632,059
Capital Outlay	6000	573,791	226,223	2,634,451	11,182,607	3,208,242	11,408,830
Total Expenditures		52,691,749	58,116,439	19,132,473	40,382,062	71,824,222	98,498,501
Excess /(Deficiency) of Revenues over Expenditures		11,227,798	6,737,895	3,877,182	5,083,663	15,104,980	11,821,558
Other Financing Sources	8900	1,346				1,346	0
Other Outgo	7000	4,663,686	14,729,729	3,877,182	5,083,663	8,540,868	19,813,392
Net Increase/(Decrease) in Fund Balance		6,565,458	(7,991,834)	0	0	6,565,458	(7,991,834)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	11,288,245	17,853,703	0	0	11,288,245	17,853,703
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	11,288,245		0		11,288,245	
Ending Fund Balance, June 30		17,853,703	9,861,869	0	0	17,853,703	9,861,869

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2020-2021

Budget Year: 2021-2022

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					385,743	441,939
State Revenues	8600						
Local Revenues	8800	12,425,354	9,838,288			256,391	
Total Revenues		12,425,354	9,838,288	0	0	642,134	441,939
Other Financing Sources	8900						
Interfund Transfers In	8981					1,841,009	2,007,923
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	1,841,009	2,007,923
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	2,770,000	9,838,288			1,627,439	1,678,283
Debt Interest and Other Service Charges	7120	7,057,368				855,731	771,579
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	9,827,368	9,838,288	0	0	2,483,170	2,449,862
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(9,827,368)	(9,838,288)	0	0	(642,161)	(441,939)
Net Increase/Decrease in Fund Balance		2,597,986	0	0	0	(27)	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	23,898,850	26,496,836		0	27	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	23,898,850		0		27	
Ending Fund Balance, June 30		26,496,836	26,496,836	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	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: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	937,700	1,285,583				
Local Revenues	8800	177,007	40,000	57,834	65,000		
Total Income		1,114,707	1,325,583	57,834	65,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			1,201			
Other Operating Expenses and Services	5000	196,458	60,000	97,241			
Capital Outlay	6000	927,984	1,785,583	3,002,231	4,743,674		
Total Expenditures		1,124,442	1,845,583	3,100,673	4,743,674	0	0
Excess /(Deficiency) of Revenues over Expenditures		(9,735)	(520,000)	(3,042,839)	(4,678,674)	0	0
Other Financing Sources	8900	75,000	575,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		65,265	55,000	(3,042,839)	(4,678,674)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,215,742	3,281,007	55,934,973	52,892,134		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,215,742		55,934,973		0	
Ending Fund Balance, June 30		3,281,007	3,336,007	52,892,134	48,213,460	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	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: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object	FUND: 59					
	Code	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: 2020-2021

Budget Year: 2021-2022

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900			(597,313)	7,970,787		
Total Income		0	0	(597,313)	7,970,787		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			2,747,676	2,853,000		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	2,747,676	2,853,000		
Net Profit or Loss		0	0	(3,344,989)	5,117,787		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(3,344,989)	5,117,787		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	3,345,910	921		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		3,345,910			
Ending Fund Balance, June 30		0	0	921	5,118,708		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	11,912	11,900	13,480	15,410		
Total Income		11,912	11,900	13,480	15,410	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	13,460	12,000				
Other Operating Expenses and Services	5000	809	12,600		7,705		
Capital Outlay	6000	7,008					
Total Expenditures		21,277	24,600	0	7,705	0	0
Excess /(Deficiency) of Revenues over Expenditures		(9,365)	(12,700)	13,480	7,705	0	0
Other Financing Sources	8900						
Other Outgo	7000	2,500					
Net Increase/(Decrease) in Fund Balance		(11,865)	(12,700)	13,480	7,705	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	97,146	85,281	1,762	15,242		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	97,146		1,762		0	
Ending Fund Balance, June 30		85,281	72,581	15,242	22,947	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	15,174,273	15,504,000				
State Revenues	8600	(705)					
Local Revenues	8800	301,090					
Total Income		15,474,658	15,504,000	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		15,474,658	15,504,000	0	0	0	0
Other Financing Sources	8900	3,430,803	3,774,000				
Other Outgo	7000	18,905,461	19,278,000				
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: 2020-2021

Budget Year: 2021-2022

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			463,813	430,292
Total Income		0	0	463,813	430,292
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			3,073	3,200
Capital Outlay	6000				
Total Expenditures		0	0	3,073	3,200
Excess /(Deficiency) of Revenues over Expenditures		0	0	460,740	427,092
Other Financing Sources	8900			3,370,000	3,286,375
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	3,830,740	3,713,467
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	3,340,791	7,171,531
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,340,791	
Ending Fund Balance, June 30		0	0	7,171,531	10,884,998

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	1,841,009
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	75,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	2,747,676

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 290

Name: YUBA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010				74,988			
Adjustments	9020							
Adjusted Beginning Balance	9030		0		74,988			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		1,387,225		588,196			
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	196,103		196,103
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	196,103		196,103
Other Operating Expenses and Services	5000		1,387,225		1,387,225	19,810		1,407,035
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	1,387,225	0	1,387,225	215,913		1,603,138
Ending Balance					0	447,271		447,271

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: 2020-2021

Budget Year: 2021-2022

District ID: 290

Name: YUBA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010				447,271			
Adjustments	9020							
Adjusted Beginning Balance	9030		0		447,271			
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		820,414		350,000			
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	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	820,414			820,414			820,414
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		820,414	0	0	820,414	350,000		1,170,414
Ending Balance					0	447,271		

Annual Financial and Budget Report

For Actual Year: 2020-2021 District ID: 290 Name: YUBA

EPA Revenue	12,156,494
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	12,156,494	0	0	12,156,494
TOTAL		12,156,494	0	0	12,156,494

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 290

Name: YUBA

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2020-21	2,735,832	1,930,182	4,666,014	N/A	N/A
2021-22	2,799,307	2,424,785	5,224,092	558,078	11.96%
2022-23	3,104,431	2,689,087	5,793,518	569,426	10.90%
2023-24	3,442,814	2,982,197	6,425,011	631,493	10.90%
2024-25	3,818,081	3,307,256	7,125,337	700,326	10.90%
2025-26	4,234,252	3,667,747	7,901,999	776,662	10.90%

Does the district have a plan to fund these expenses through 2025-26?
Yes
Explain Yes or No
The final budget for 2021-22 fully covers the pension costs.