

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2023-2024)

(Budget Report for Fiscal Year 2024-2025)

District: YUBA

District Code: 290

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer:

Divinder Bains

Electronic Certification Date:

Thursday, October 10, 2024

Contact: Divinder Bains Director of Fiscal Services

(530) 741-6769 Ext: dbains@yccd.edu

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	9,468,545	9,468,545		9,468,545
Other	1300	9,089,834	9,089,834		9,089,834
Total Instructional Salaries		18,558,379	18,558,379	0	18,558,379
Non-Instructional Salaries					
Contract or Regular	1200		4,483,175	417,792	4,900,967
Other	1400		427,175		427,175
Total Non-Instructional Salaries		0	4,910,350	417,792	5,328,142
Total Academic Salaries		18,558,379	23,468,729	417,792	23,886,521
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		8,150,335	1,516,324	9,666,659
Other	2300		779,928	23,508	803,436
Total Non-Instructional Salaries		0	8,930,263	1,539,832	10,470,095
Instructional Aides					
Regular Status	2200	660,582	660,582		660,582
Other	2400	404,448	404,448		404,448
Total Instructional Aides		1,065,030	1,065,030	0	1,065,030
Total Classified Salaries		1,065,030	9,995,293	1,539,832	11,535,125
Employee Benefits	3000	6,352,182	13,814,232	1,024,924	14,839,156
Supplies and Materials	4000		608,114	271	608,385
Other Operating Expenses	5000	106,538	6,369,832	177,211	6,547,043
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		26,082,129	54,256,200	3,160,030	57,416,230

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		24,481		24,481
Student Transportation	6491		8,531		8,531
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		284,958		284,958
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		1,668,080		1,668,080

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		(72)		(72)
Equipment	6400				
Equipment - Additional	6410		227,890	22,113	250,003
Equipment - Replacement	6420				0
Total Equipment		0	227,890	22,113	250,003
Total Capital Outlay		0	227,818	22,113	249,931
Other Outgo	7000			17,107,026	17,107,026
Total Exclusions		0	2,213,868	17,129,139	19,343,007
Total for ECS 84362, 50% Law		26,082,129	52,042,332	(13,969,109)	38,073,223
Percent of CEE (Instructional Salary Cost / Total CEE)		50.12%	100.00%		
50% of Current Expense of Education			26,021,166		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		26,082,129	52,042,332	(13,969,109)	38,073,223
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		26,082,129	54,256,200	3,160,030	57,416,230
Capital Expenditures	6000	50,103	227,819	22,113	249,932
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		26,132,232	54,484,019	3,182,143	57,666,162

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2024

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	30,832,725	35,011,328	65,844,053
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	10,000		10,000
Investments (at cost)	9120			0
Accounts Receivable	9130	8,741,009	3,821,749	12,562,758
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	555,004		555,004
TOTAL ASSETS		40,138,738	38,833,077	78,971,815
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,201,793	1,337,673	7,539,466
Accrued Salaries and Wages Payable	9520	459,925		459,925
Compensated Absences Payable Current	9530	1,549,294		1,549,294
Due to Other Funds	9540			0
Temporary Loans	9550	2,657,998		2,657,998
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570		37,495,404	37,495,404
TOTAL LIABILITIES		10,869,010	38,833,077	49,702,087

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2024

District ID: 290

Name: YUBA

		11	12	10
Description	CA (Object)	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			0
Committed Fund Balance	9753	29,269,728		29,269,728
Assigned Fund Balance	9754			0
Total Designated Fund Balance		29,269,728	0	29,269,728
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		29,269,728	0	29,269,728
TOTAL LIABILITIES AND FUND EQUITY		40,138,738	38,833,077	78,971,815

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	36,627,600		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		36,627,600	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, 2024

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	36,627,600		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		36,627,600	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		36,627,600	0	0
TOTAL LIABILITIES AND FUND EQUITY		36,627,600	0	0

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, 2024

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, 2024

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

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, 2024

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	15,211,366	21,385,572	
Cash With Fiscal Agents	9113		9,335	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,107,381		
Due from Other Funds	9140	1,676,397		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		17,995,144	21,394,907	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	480,677	618,499	
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	15,576,815		
TOTAL LIABILITIES		16,057,492	618,499	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	1,937,652		
Committed Fund Balance	9753		20,776,408	
Assigned Fund Balance	9754			
Total Designated Fund Balance		1,937,652	20,776,408	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		1,937,652	20,776,408	0
TOTAL LIABILITIES AND FUND EQUITY		17,995,144	21,394,907	0

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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

COMBINED BALANCE SHEET

- 51

Bookstore Fund
- 53

Farm Operations Fund
- 52

Cafeteria Fund
- 59

Other Enterprise Fund

For Year Ended June 30, 2024

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, 2024

District ID: 290

Name: YUBA

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
		Fund	Fund	Fund	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, 2024

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		121,817
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	121,817

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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, 2024

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		121,817
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	121,817
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	121,817
TOTAL LIABILITIES AND FUND EQUITY		0	121,817

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	100,953							
In County Treasury	9112		32,018						
Cash With Fiscal Agents	9113								26,679,905
Revolving Cash Accounts	9114				151,159				
Investments (at cost)	9120								
Accounts Receivable	9130				97,796				
Due from Other Funds	9140		4,089		(232,605)				
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		100,953	36,107	0	16,350	0	0	0	26,679,905

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	644			14,975				
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	100,309	6,010		1,375				
Total Current Liabilities and Deferred Revenue		100,953	6,010	0	16,350	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	100,953	6,010	0	16,350	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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		30,097						26,679,905
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	30,097	0	0	0	0	0	26,679,905
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		0	30,097	0	0	0	0	0	26,679,905
TOTAL LIABILITIES AND FUND EQUITY		100,953	36,107	0	16,350	0	0	0	26,679,905

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	1,533		1,533
Higher Education Act	8120		2,801,181	2,801,181
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		75,395	75,395
Student Financial Aid	8150			0
Veterans Education	8160	2,608		2,608
Vocational and Technical Education Act (VATEA)	8170		321,857	321,857
Other Federal Revenues	8190		134,663	134,663
Total Federal Revenues	8100	4,141	3,333,096	3,337,237
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	26,710,414		26,710,414
Other General Apportionment	8613	(1,904,205)		(1,904,205)
General Categorical Programs	8620			
Child Development	8621		1,277,101	1,277,101
Extended Opportunity Programs and Services(EOPS)	8622		2,085,352	2,085,352
Disabled Students Programs and Services(DSPS)	8623		1,245,682	1,245,682
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		381,018	381,018
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		14,721,063	14,721,063

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	6,358,365		6,358,365
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		573,128	573,128
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	201,644		201,644
Timber Yield Tax	8672	2,978		2,978
Other State Tax Subventions	8673	151,916		151,916
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,668,080	383,342	2,051,422
State Mandated Costs	8685	266,138		266,138
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	1,161,810	2,528,972	3,690,782
Total State Revenues	8600	34,617,140	23,195,658	57,812,798

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 290

Name: YUBA

Details of General Fund Revenue

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	33,225,485		33,225,485
Tax Allocation, Supplemental Roll	8812	715,429		715,429
Tax Allocation, Unsecured Roll	8813	1,704,336		1,704,336
Prior Years Taxes	8816	1,724,088		1,724,088
Education Revenues Augmentation Fund (ERAF)	8817	1,291,004		1,291,004
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	132,005		132,005
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contranct Services	8832	18,995		18,995
Sales and Commissions	8840	44,475		44,475
Rentals and Leases	8850	5,366		5,366
Interest and Investment Income	8860	1,627,162		1,627,162
Student Fees and Charges	8870			
Community Services Classes	8872	15,608		15,608
Dormitory	8873			0
Enrollment	8874	6,504,895		6,504,895
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(4,695,036)		(4,695,036)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		102,315	102,315
Instructional Materials Fees and Sales of Materials	8877	8,154		8,154
Insurance	8878			0
Student Records	8879	45,577		45,577
Nonresident Tuition	8880	334,325		334,325
Parking Services and Public Transportation	8881		2,111	2,111
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	8,410		8,410
Other Local Revenues	8890	154,908	(21,140)	133,768
Total Local Revenues	8800	42,865,186	83,286	42,948,472
Total Revenues		77,486,467	26,612,040	104,098,507

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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#		700,000	700,000
Total Other Financing Sources	8900	0	700,000	700,000
Total Revenues and Other Financing Sources		77,486,467	27,312,040	104,798,507

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: 2023-2024

Budget Year: 2024-2025

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	914,266	10,011	80,969	86,643		1,091,889
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,395,854		59,687	22,600		2,478,141
Business and Management	0500	1,462,040	10,512	4,785			1,477,337
Media and Communications	0600	150,817		1,273	4,660		156,750
Information Technology	0700	226,776					226,776
Education	0800	1,179,712	158,698	148,901	12,146		1,499,457
Engineering and Industrial Technologies	0900	680,507	8,934	67,158	280,864		1,037,463
Fine and Applied Arts	1000	1,368,513	6,987	30,986	5,919		1,412,405
Foreign language	1100	406,417					406,417
Health	1200	1,655,020	789,560	82,404	25,036		2,552,020
Family and Consumer Sciences	1300	1,414,505	6,679	174,653	347,105		1,942,942
Law	1400						0
Humanities(Letters)	1500	3,669,155		3,337			3,672,492
Library Science	1600	2,558	15,402	19,712	20,254		57,926
Mathematics	1700	2,648,904		1,345			2,650,249
Military Studies	1800						0
Physical Sciences	1900	1,686,645		58,260	7,600		1,752,505
Psychology	2000	757,457					757,457
Public and Protective Services	2100	1,493,603	94,731	159,220	209,815		1,957,369
Social Sciences	2200	2,086,214		144			2,086,358
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,051,666	71,496	121,417	868		3,245,447
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	(700,406)					(700,406)
Sub-Total Instructional Activites		26,550,223	1,173,010	1,014,251	1,023,510		29,760,994
Total Expenditures for GF Activities*		26,761,343	38,024,596	11,406,859	2,364,291	23,528,140	102,085,229

*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: 2023-2024

Budget Year: 2024-2025

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		4,105,390	342,638	4,720		4,452,748
Course and Curriculum Development	6020		803,479	44,582	2,103		850,164
Academic / Faculty Senate	6030		595,045	22,587			617,632
Other Instructional Administration & Governance	6090		85,704				85,704
Total Instructional Admin. & Governance		0	5,589,618	409,807	6,823	0	6,006,248
Instructional Support Services	6100						
Learning Center	6110	6,522	59,439	451			66,412
Library	6120		759,486	12,830	181,541		953,857
Media	6130		110,409				110,409
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		6,522	929,334	13,281	181,541	0	1,130,678
Admissions and Records	6200		1,211,286	28,624	261		1,240,171
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,765,220	1,586	314		1,767,120
Matriculation and Student Assessment	6320						0
Transfer Programs	6330			1,604			1,604
Career Guidance	6340		101,025	11,851			112,876
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	1,866,245	15,041	314	0	1,881,600

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: 2023-2024

Budget Year: 2024-2025

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	32,793	299,581	24,059			356,433
Disabled Student Programs and Services (DSPS)	6420		1,262,571	355,274	59,088	500	1,677,433
Extended Opportunity Programs and Services (EOPS)	6430		1,070,628	84,931	16,851		1,172,410
Health Services	6440			126,796			126,796
Student Personnel Administration	6450		602,962	37,350			640,312
Financial Aid Administration	6460		1,379,032	74,266			1,453,298
Job Placement Services	6470		203				203
Veterans Services	6480		200,808	1,749	240		202,797
Miscellaneous Student Services	6490		6,842,088	1,773,521	370,728	41,933	9,028,270
Total Other Student Services		32,793	11,657,873	2,477,946	446,907	42,433	14,657,952
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		910,660	526,801	23,737		1,461,198
Custodial Services	6530		1,863,571	178,219			2,041,790
Grounds Maintenance and Repairs	6550		318,106	193,488	11,809		523,403
Utilities	6570			1,774,749			1,774,749
Other Operations and Maintenance of Plant	6590			165,484			165,484
Total Operation and Maintenance of Plant	6500	0	3,092,337	2,838,741	35,546	0	5,966,624
Planning, Policymaking and Coordinations	6600		3,068,492	1,460,050	112,938		4,641,480

* 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: 2023-2024

Budget Year: 2024-2025

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		130,746	105,718			236,464
Fiscal Operations	6720		946,923	208,357	429		1,155,709
Human Resources Management	6730		1,336,727	318,276	810		1,655,813
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		68,994	57,646	8,553		135,193
Staff Diversity	6760		(3,010)	6,005			2,995
Logistical Services	6770		417,880	210,222	8,134		636,236
Management Information Systems	6780		1,698,763	1,314,018	394,787		3,407,568
Other General Institutional Support Services	6790		15,861	110,870			126,731
Total General Institutional Support Services	6700	0	4,612,884	2,331,112	412,713	0	7,356,709
Community Services & Economic Development	6800						
Community Recreation	6810			24,481			24,481
Community Service Classes	6820						0
Community Use of Facilities	6830	169,865	273,630	3,691			447,186
Economic Development	6840						0
Other Community Services & Economic Development	6890		682,769	178,396	3,616		864,781
Total Community Services	6800	169,865	956,399	206,568	3,616	0	1,336,448

* 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: 2023-2024 Budget Year: 2024-2025 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		22,411				22,411
Child Development Centers	6920		1,402,808	115,186	57,758		1,575,752
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		603,160	412,852	60,251		1,076,263
Student and Co-Curricular Activities	6960		403,319	53,165			456,484
Student Housing	6970						0
Other Ancillary Services	6990		103,030				103,030
Total Ancillary Services	6900	0	2,534,728	581,203	118,009	0	3,233,940
Auxiliary Operations	7000						
Contract Education	7010	1,940	5,937	25,589			33,466
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	1,940	5,937	25,589	0	0	33,466

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: 2023-2024 Budget Year: 2024-2025 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		1,326,453	4,646	22,113		1,353,212
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					22,609,407	22,609,407
Student Aid	7320					876,300	876,300
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	23,485,707	23,485,707
Sub-Total Non-Instructional Activites		211,120	36,851,586	10,392,608	1,340,781	23,528,140	72,324,235
Total Expenditures General Fund: activities *		26,761,343	38,024,596	11,406,859	2,364,291	23,528,140	102,085,229

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: YUBA

I.	2024-2025 Appropriations Limit:			
A.	2023-2024 Appropriations Limit:			\$72,635,238
B.	2024-2025 Price Factor:	1.0362		
C.	Population factor:			
	1. 2022-2023 Second Period Actual FTES	6,300.00		
	2. 2023-2024 Second Period Actual FTES	6,400.00		
	3. 2023-2024 Population change factor (C2/C1)	1.0159		
D.	2023-2024 Limit adjusted by inflation and population factors (A * B * C.3)			\$76,461,341
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)			\$76,461,341
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.	2024-2025 Appropriations Limit (D + E.3 - F.3)			\$76,461,341
II.	2024-2025 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			32,914,266
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			168,223
C.	Local Property taxes			40,097,735
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2024-2025 Appropriations Subject to Limit			\$73,180,224

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	4,141	4,544	3,333,096	5,027,314	3,337,237	5,031,858
State Revenues	8600	34,617,140	36,552,914	23,195,658	57,610,485	57,812,798	94,163,399
Local Revenues	8800	42,865,186	43,268,177	83,286	6,034,722	42,948,472	49,302,899
Total Revenues		77,486,467	79,825,635	26,612,040	68,672,521	104,098,507	148,498,156
EXPENDITURES:							
Academic Salaries	1000	23,886,522	32,121,555	4,299,063	6,033,417	28,185,585	38,154,972
Classified Salaries	2000	11,535,125	14,729,744	5,825,142	7,977,470	17,360,267	22,707,214
Employee Benefits	3000	14,839,156	18,207,800	4,400,931	5,677,840	19,240,087	23,885,640
Supplies and Materials	4000	608,384	852,540	1,142,470	4,961,339	1,750,854	5,813,879
Other Operating Expenses and Services	5000	6,547,044	9,164,706	3,108,961	26,601,345	9,656,005	35,766,051
Capital Outlay	6000	249,932	456,770	2,114,359	8,232,615	2,364,291	8,689,385
Total Expenditures		57,666,163	75,533,115	20,890,926	59,484,026	78,557,089	135,017,141
Excess /(Deficiency) of Revenues over Expenditures		19,820,304	4,292,520	5,721,114	9,188,495	25,541,418	13,481,015
Other Financing Sources	8900		0	700,000	0	700,000	0
Other Outgo	7000	17,107,026	11,992,140	6,421,114	9,188,495	23,528,140	21,180,635
Net Increase/(Decrease) in Fund Balance		2,713,278	(7,699,620)	0	0	2,713,278	(7,699,620)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	26,556,450	29,269,728	0	0	26,556,450	29,269,728
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	26,556,450		0		26,556,450	
Ending Fund Balance, June 30		29,269,728	21,570,108	0	0	29,269,728	21,570,108

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2023-2024

Budget Year: 2024-2025

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					49,883	252,021
State Revenues	8600						
Local Revenues	8800	17,026,645	12,655,394			33,905	
Total Revenues		17,026,645	12,655,394	0	0	83,788	252,021
Other Financing Sources	8900						
Interfund Transfers In	8981					2,252,653	1,833,802
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	2,252,653	1,833,802
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	12,339,769	12,655,394			2,336,441	2,085,823
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	12,339,769	12,655,394	0	0	2,336,441	2,085,823
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(12,339,769)	(12,655,394)	0	0	(83,788)	(252,021)
Net Increase/Decrease in Fund Balance		4,686,876	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	31,940,724	36,627,600		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	31,940,724		0		0	
Ending Fund Balance, June 30		36,627,600	36,627,600	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Special Revenue Funds

	Object	FUND: 31		FUND 32		FUND 33	
Description	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 Adjutments	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: 2023-2024

Budget Year: 2024-2025

Special Revenue Funds

	Object	FUND: 34		FUND 35		FUND 39	
Description	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 Adjutments	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: 2023-2024

Budget Year: 2024-2025

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	7,621,708	5,784,977				
Local Revenues	8800		383,750	1,879,462	1,175,000		
Total Income		7,621,708	6,168,727	1,879,462	1,175,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	388					
Other Operating Expenses and Services	5000	921,749	60,000	73,644			
Capital Outlay	6000	9,740,326	17,775,392	13,069,151	5,450,000		
Total Expenditures		10,662,463	17,835,392	13,142,795	5,450,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(3,040,755)	(11,666,665)	(11,263,333)	(4,275,000)	0	0
Other Financing Sources	8900	3,015,518	11,906,665				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(25,237)	240,000	(11,263,333)	(4,275,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,962,889	1,937,652	32,039,741	20,776,408		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	1,962,889		32,039,741		0	
Ending Fund Balance, June 30		1,937,652	2,177,652	20,776,408	16,501,408	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
Description		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 Adjutments	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: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

	Object	FUND: 59					
Description	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 Adjutments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Internal Service Funds

	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800			198	17,500		
Other Financing Sources	8900	695,442		572,164	3,369,872		
Total Income		695,442	0	572,362	3,387,372		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			3,572,165	3,369,872		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	695,442					
Capital Outlay	6000						
Total Expenditures		695,442	0	3,572,165	3,369,872		
Net Profit or Loss		0	0	(2,999,803)	17,500		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(2,999,803)	17,500		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	3,121,620	121,817		
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0		3,121,620			
Ending Fund Balance, June 30		0	0	121,817	139,317		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

	Object	FUND: 71		FUND 72		FUND 73	
Description	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	16,935	21,500	15,428	15,700		
Total Income		16,935	21,500	15,428	15,700	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	16,877	18,000				
Other Operating Expenses and Services	5000	2,265	3,500	7,462	7,850		
Capital Outlay	6000						
Total Expenditures		19,142	21,500	7,462	7,850	0	0
Excess /(Deficiency) of Revenues over Expenditures		(2,207)	0	7,966	7,850	0	0
Other Financing Sources	8900	2,207					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	7,966	7,850	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	22,131	30,097		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		22,131		0	
Ending Fund Balance, June 30		0	0	30,097	37,947	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	15,055,293	15,375,000				
State Revenues	8600						
Local Revenues	8800	519,803	525,000				
Total Income		15,575,096	15,900,000	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		15,575,096	15,900,000	0	0	0	0
Other Financing Sources	8900	6,288,003	6,450,000				
Other Outgo	7000	21,863,099	22,350,000				
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: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
Description		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			2,051,145	2,300,000
Total Income		0	0	2,051,145	2,300,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			26,978	39,897
Capital Outlay	6000				
Total Expenditures		0	0	26,978	39,897
Excess /(Deficiency) of Revenues over Expenditures		0	0	2,024,167	2,260,103
Other Financing Sources	8900			7,944,252	3,334,233
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	9,968,419	5,594,336
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	16,711,486	26,679,905
Prior Years Adjutments	9020				
Adjusted Beginning Balance	9030	0		16,711,486	
Ending Fund Balance, June 30		0	0	26,679,905	32,274,241

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 290

Name: YUBA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	700,000
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	2,252,653
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	4,942,014
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	695,442
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	8,516,417
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	500

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: 2023-2024

Budget Year: 2024-2025

District ID: 290

Name: YUBA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0		1,087,932			
Adjustments	9020		0		0			
Adjusted Beginning Balance	9030		0		1,087,932			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		1,668,080		383,342			
		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	190,913		190,913
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	190,913		190,913
Other Operating Expenses and Services	5000		1,668,080		1,668,080	6,560		1,674,640
Capital Outlay	6000							
Library Books	6300				0	179,950		179,950
Equipment	6400							
Equipment - Additional	6410				0	5,919		5,919
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	185,869		185,869
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	1,668,080	0	1,668,080	383,342		2,051,422
Ending Balance					0	1,087,932		1,087,932

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: 2023-2024

Budget Year: 2024-2025

District ID: 290

Name: YUBA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			1,087,932		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			1,087,932		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		1,402,704			602,208		
		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			0
Noninstructional Supplies & Mtrls	4400				0	1155140		1,155,140
Total Supplies and Materials		0	0	0	0	1,155,140		1,155,140
Other Operating Expenses and Services	5000		1,402,704		1,402,704			1,402,704
Capital Outlay	6000							
Library Books	6300				0	210,000		210,000
Equipment	6400							
Equipment - Additional	6410				0	175,000		175,000
Equipment - Replacement	6420				0	150,000		150,000
Total Capital Outlay		0	0	0	0	535,000		535,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	1,402,704	0	1,402,704	1,690,140		3,092,844
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2023-2024

District ID: 290

Name: YUBA

EPA Revenue	6,358,365
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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	1,104,609	0	0	1,104,609
TOTAL		1,104,609	0	0	1,104,609

Annual Financial and Budget Report

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 290

Name: YUBA

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2023-2024	5,303,540	3,989,730	9,293,270	N/A	N/A
2024-2025	6,532,434	4,622,276	11,154,710	1,861,440	20.03%
2025-2026	6,698,368	4,920,561	11,618,929	464,219	4.16%
2026-2027	6,765,352	5,037,817	11,803,169	184,240	1.59%
2027-2028	6,912,535	5,325,869	12,238,404	435,235	3.69%
2028-2029	7,016,223	5,405,757	12,421,980	183,576	1.50%

Does the district have a plan to fund these expenses through 2028-29?

Yes

Explain Yes or No

YCCD uses multi-year projections for revenue and expenses. YCCD takes into account trends, projected STRS/PERS rates, employee step and column increases as well as anticipated labor negotiated increases when budgeting for STRS/PERS.

Does the district have an irrevocable trust?

Yes