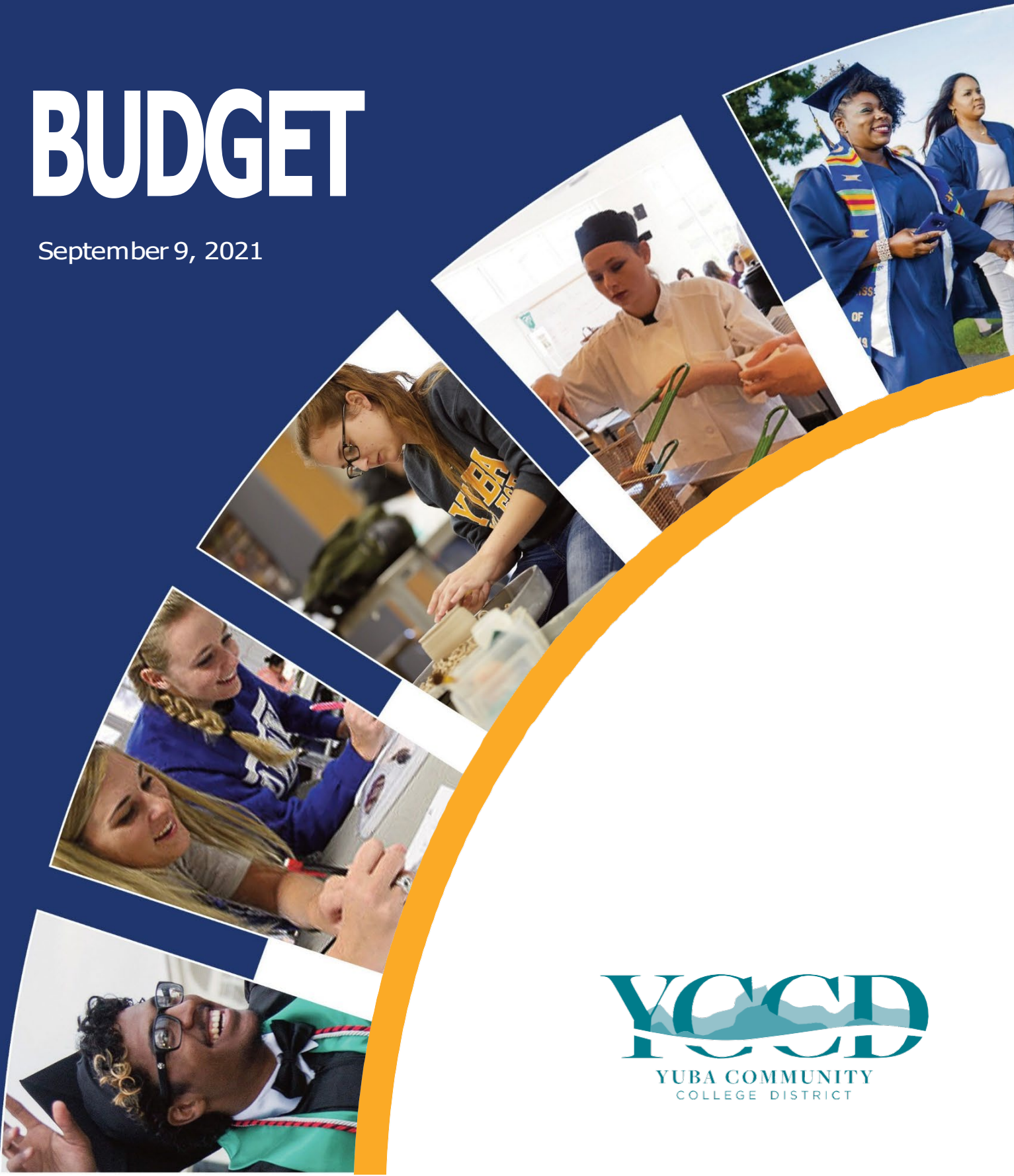


Fiscal Year 2021-2022

BUDGET

September 9, 2021



YCCCD
YUBA COMMUNITY
COLLEGE DISTRICT

Yuba Community College District

2021-2022

Governing Board

Richard Teagarden, Area 1-

Dennise Burbank, Vice President-Area 2

David Wheeler, Area 3

Juan Delgado, Area 4

Jesse Ortiz, Clerk – Area 5

Susan Alves, President – Area 6

Bill Roderick, Area 7

Maria Ornelas, Student Trustee-Yuba College

Donovan Hutchins, Student Trustee-Woodland Community College

Administration

James Houpis – Interim Chancellor

Kuldeep Kaur – Vice Chancellor, Administrative Services

Sonja Lolland – Vice Chancellor, Educational and Planning and Services

Artemio Pimentel – President, Woodland Community College

Tawny Dotson – President, Yuba College

This report is available from the district website at: yccd.edu

Chancellor's Message



Governor Gavin Newsom signed on June 28th, 2021, the Budget Bill Act of 2021 and various pieces of related legislation that were passed by the Legislature to implement the budget for Fiscal Year 2021-22. The Governor also signed several educational trailer bills as part of the budget package for 2021-22. The enacted budget for 2021-22 authorized \$262.5 billion in expenditures for the total state funds, consisting of approximately \$196.4 billion from the General Fund, \$61.2 billion from special funds, and \$4.9 billion from bond funds. The enacted budget relied on the Department of Finance (DOF) revenue estimates, which were somewhat lower than estimates made by the Legislative Analyst's Office (LAO). If revenues continue to outperform expectations, Proposition 98 funding requirements for F2021-22 could increase and would be reflected in later budget measures. However, even with the lower estimates, California

Community Colleges continue to receive a fair amount of increase in the budget act with an overall funding increase of more than \$3.5 billion over 2020-21 levels through a combination of ongoing and one-time funds. The increase to Proposition 98 funding occurred due to one-time windfall from 2020-21 as state's actual revenues receipts were higher than the budget projections.

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

- Paying down cash deferrals of \$1.5B (one-time funding)
- COLA of 5.07% for the Student-Centered Funding Formula
- Extension of hold harmless provision for one additional year
- 0.5% Growth funding
- COLA for select categorical programs
- Support for Faculty
- Basic Needs & Affordability
- Deferred Maintenance
- Guided Pathways
- Online infrastructure

The Yuba Community College District board's Finance Committee adopted revised [Fiscal Planning Principles](#) on September 4, 2019, that were utilized in building the 2021-22 proposed budget. The budget assumptions are listed below:

- Revenues based on COLA of 5.07%, lottery revenue projections based on enrollment declines, and a deficit factor applied for higher than optimal property tax increases
- Expenditures based on COLA applied to salary schedules, step and column adjustments, CalPERS/CalSTRS increases associated with COLA and step and column adjustments, unemployment benefits increase as well as software licensing cost increases

Dr. James L. Houpis



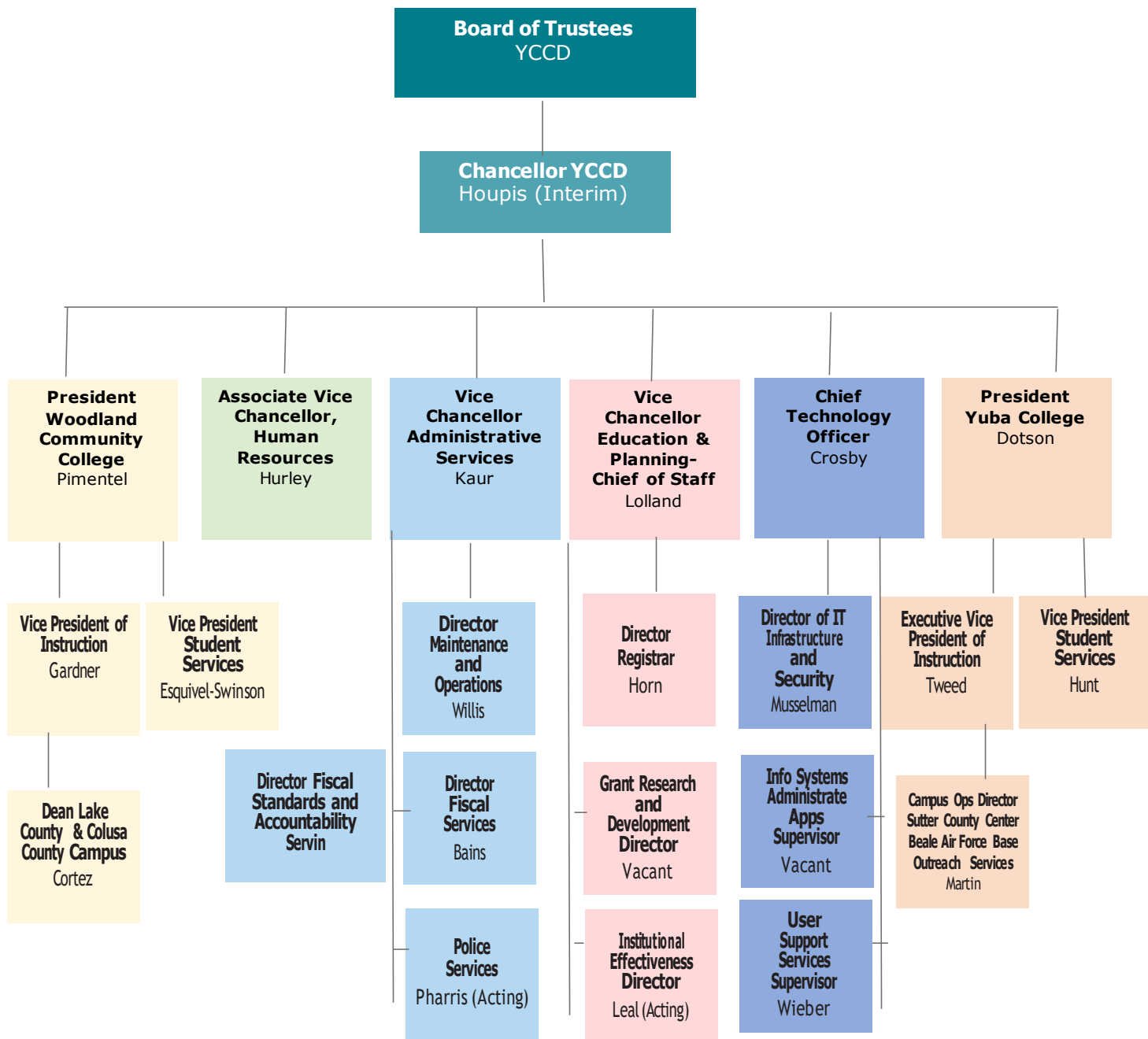
YUBA COMMUNITY
COLLEGE DISTRICT

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District Organizational Chart



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

Mission Statement

Yuba Community College District (YCCD) provides all individuals in our diverse communities access to high-quality, affordable higher education that is responsive to student needs. Our mission is to inspire and advocate for student success through our passion and commitment to teaching, learning, and social justice.

Strategic Goals (Drafts)

- 1 Increase student success and maximize the student experience through andragogy, curriculum and well-aligned student services programs designed to enhance student learning and completion by 2023.
 - Increase by at least 20 percent the number of students annually who acquire associate’s degrees, credentials, certificates, or specific skill sets that prepare them for an in-demand job;
 - Increase by 35 percent the number of students transferring annually to a UCor CSU;
 - Decrease the average number of units accumulated by students earning associate’s degrees to 79 units;
 - Increase to 76% the percentage of CTE students who report being employed in their field of study;
 - Reduce by 40% the equity gaps across all the above measures through faster improvements among traditionally underrepresented student groups; fully closing those achievement gaps within 10 years;
 - Over five years, reduce achievement gaps across all of the above measures through faster improvements in our service area, focused on campuses with the lowest educational attainment for adult learners.
- 2 We will foster diversity, equity, and inclusion by providing support structures, access, as well as reviewing our current processes to ensure equitable outcomes.
 - Ensuring all students have access to technology to be successful in their studies.
 - Including being competitive in an online environment.
 - Providing equitable access for students in all circumstances.
 - Create opportunities for professional development that promotes anti-racism, equity and the elimination of bias.
 - Adopt practices that focus on improving the diversity of faculty and staff to better reflect the students and communities we serve.

- 3 Continuously improve integrated planning and institutional effectiveness processes within a collaborative culture of evidence.
 - Analyze internal and external data to inform decision making.
 - Enhance collaborative planning and programming between the colleges to improve outcomes for students and our communities.
 - Increase professional development opportunities to better utilize available data tools.
 - Improve enrollment management through accountability and use of resources, available tools and strategic foresight.
 - Ensure that the colleges meet or exceed all accreditation standards.
- 4 Refine standards, processes, roles and responsibilities to be a more collaborative and efficient multi-college district while allowing individual colleges to embrace their unique places in our diverse communities.
 - Develop a resource allocation model that is equitable and reflects the needs of a multi-college district.
 - Create and/or refine service level agreements to better define the relationships between Colleges and all district service's departments.
 - Become an employer of choice in our region by developing practices to recruit and retain employees by offering professional development, fostering employee innovation, and competitive compensation.
- 5 Integrate strategic foresight into our planning to better anticipate the future needs of our students and communities through innovation and technology.
 - Embrace innovation and provide the latest technology that increases student learning, enrollment, retention, persistence, graduation and transfer rates.
 - Provide facility spaces that are adaptable to the changing needs of instruction and student services.
 - Provide technology solutions to ensure accessibility and equity for everyone.
- 6 Offer safe, reliable and welcoming environments and provide services that contribute to a safety net for students and the college communities.
 - Address the basic needs of students through partnerships and advocacy in regard to health services and food and housing insecurities.
 - Provide modern and safe facilities that are conducive to learn and work.
 - Update and maintain on-campus emergency action plans that include interjurisdictional agency collaboration and are inclusive of natural disasters.
 - Provide regular training and drills on emergency action plans for employees at all district locations.
- 7 Commit to community partnerships and relationships and being actively involved in the local communities we serve.
 - Build partnerships with local businesses and focus programs and services on advancing the well-being of our communities.
 - Support essential collaboration across education systems between the K-12 sector and community colleges, or intersegmental partnerships, with involvement from industry businesses and organizations in strengthening CTE programs and pathways aligned with regional workforce needs.

Vision

Our vision is to empower our students and strengthen our communities by providing equitable, student-centered learning opportunities

Values

- **Equity-Minded:** Yuba Community College District champions' diversity, equity and inclusion through purposeful acts to ensure all students achieve equitable outcomes. We are committed to cultivating a safe environment that treats all people with dignity and respect.
- **Holistic Support:** Yuba Community College District is committed to providing support that addresses all the needs of students beyond academic support to include personal and basic needs.
- **Data-Informed Decision Making:** Yuba Community College District is committed to developing a data informed decision-making culture within our district and establishing institutional procedures of accountability that are guided by data and research.
- **Workforce and Economic Development:** Yuba Community College District strives to improve the quality of life of students, communities, and local businesses by providing clear pathways and opportunities for staff, faculty, and students to grow their skills and develop the tools they need for success in the workplace and in life.
- **Accountability:** Yuba Community College District is accountable for stewarding resources effectively to meet the diverse needs of our communities and region.
- **Community Oriented:** Yuba Community College District values community engagement and collaborates with local community leadership, local businesses, and high schools.
- **Communication:** Yuba Community College District embraces transparency and clear, honest communication. We welcome feedback and ideas from all members of the district, colleges, and the members of the communities we serve.
- **Social Justice:** Based on the acknowledgement that underrepresented groups have been historically marginalized, Yuba Community College District is committed to the practice of allyship and coalition work in order to promote equality, equity, respect, and the assurance of rights within and between communities and social groups.
- **Intellectual Diversity:** In order to achieve meaningful inquiry and intellectual debate, Yuba Community College District is committed to critical thinking, encouraging new ideas and sharing a variety of perspectives.





Our Campuses

Woodland Community College

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



Colusa County Campus (CCC)

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



Our Campuses Continued

Lake County Campus

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



Yuba College

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



Sutter County Center

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



Executive Summary

Annual Budget 2021-22

This executive summary highlights significant components in the Governor’s state adopted budget for fiscal year 2021-22, provides an overview of major budget decisions, addresses statewide challenges, identifies future opportunities for community colleges and specifically addresses the impacts of these decisions for the Yuba Community College District.

State Budget Overview

On June 28, 2021, Governor Newsom signed the 2021-22 Budget Act. The Budget Act provides total additional resources of \$3.5 billion to California Community Colleges in apportionment and categorical programs, including full payment of the \$1.5 billion in deferrals of system funding from 2020-21.

Below is a complete list of Appropriations for CCC’s is found on Table 5 (source: Joint Analysis).

Program	2020-21 Revised	2021-22 Enacted	Change from 2020-21	Percent Change	Explanation of Change
Student Centered Funding Formula	\$7,502.5	\$7,927.0	\$424.5	5.7%	COLA, growth, and base adjustments
Deferrals--Student Centered Funding Formula and Student Equity and Achievement	-1,453.2	1,453.2	1,453.2	100.0%	Pay off the 2020-21 deferral
Deferred maintenance (one-time)	0.0	511.0	511.0	-	Adds one-time funding
Student Equity and Achievement Program	475.2	499.0	23.8	5.0%	Base adjustment
Strong Workforce Program	248.0	290.4	42.4	17.1%	Base adjustment
Student Success Completion Grant	159.0	162.6	3.6	2.3%	Adjust for revised estimate of recipients
Emergency financial assistance grants (one-time) ^b	100.0	150.0	50.0	50.0%	Adds one-time funding (from federal ARP funds)
Full-time faculty hiring	50.0	150.0	100.0	200.0%	Adds ongoing funding
Extended Opportunity Programs and Services (EOPS)	115.9	135.9	20.0	17.3%	Adds ongoing funding and 1.7% COLA
Disabled Students Programs and Services (DSPS)	124.3	126.4	2.1	1.7%	1.7% COLA
Support zero-textbook-cost degrees (one-time)	0.0	115.0	115.0	-	Adds one-time funding
Part-time faculty office hours	12.2	112.2	100.0	819.7%	Adds ongoing funding of \$10 million (and \$90 million one-time in 2021-22)
Retention and enrollment (one-time) ^b	20.0	100.0	80.0	400.0%	Adds one-time funding
Basic needs for food insecurity (one-time)	0.0	100.0	100.0	-	Adds one-time funding

Program	2020-21 Revised	2021-22 Enacted	Change from 2020-21	Percent Change	Explanation of Change
Financial aid administration ^b	78.7	74.3	-4.4	-5.6%	Adjust for revised estimates of fee waivers and removal of one-time funding. Includes \$3.1 million one-time to support CalFresh application that was part of SB 85 Immediate Action Budget
California College Promise (AB 19)	81.4	72.5	-8.9	-10.9%	Adjust for revised estimates of first-time, full-time students
College-specific allocations ^o	0.0	67.9	67.9	-	Adds one-time funding
Integrated technology	41.9	65.5	23.6	56.3%	Augmentation for CENIC, online education infrastructure, CCC Registry, and library services platform
Adult Education Program – Community College Districts ^c	62.0	65.0	3.0	4.8%	COLA
Apprenticeship (community college districts)	43.6	60.1	16.5	37.8%	Adjusts for revised estimate of related supplemental instruction hours and adds ongoing funding
Guided Pathways implementation (one-time)	0.0	50.0	50.0	-	Adds one-time funding
CalWORKs student services	46.9	47.7	0.8	1.7%	1.7% COLA
Mandates Block Grant and reimbursements	33.4	33.7	0.3	0.9%	Revised enrollment estimates and 1.7% COLA; funded at \$30.67
Student mental health services	0.0	30.0	30.0	-	Adds ongoing funding
Basic needs centers	0.0	30.0	30.0	-	Adds ongoing funding
Institutional effectiveness initiative	27.5	27.5	0.0	-	
Part-time faculty compensation	24.9	24.9	0.0	-	
Online education initiative	23.0	23.0	0.0	-	
Economic and Workforce Development	22.9	22.9	0.0	-	
NextUp (foster youth program)	20.0	20.0	0.0	-	
EEO best practices (one-time)	0.0	20.0	20.0	-	Adds one-time funding
Workforce investment initiatives with CWDB (one-time)	0.0	20.0	20.0	-	Adds one-time funding

Program	2020-21 Revised	2021-22 Enacted	Change from 2020-21	Percent Change	Explanation of Change
Culturally competent professional development (one-time)	0.0	20.0	20.0	-	Adds one-time funding
Cooperative Agencies Resources for Education (CARE)	16.8	19.0	2.2	13.2%	Adds ongoing funding and 1.7% COLA
California Online Community College (Calbright College) ^d	15.0	15.0	0.0	-	
Nursing grants	13.4	13.4	0.0	-	
Lease revenue bond payments	12.8	12.8	0.0	-	
Dreamer Resource Liaisons	5.8	11.6	5.8	100.0%	Adds ongoing funding
Mathematics, Engineering, Science Achievement (MESA)	2.5	10.7	8.2	323.0%	Adds ongoing funding
Rising Scholars Network	0.0	10.0	10.0	-	Adds ongoing funding
Competency-based education (one-time)	0.0	10.0	10.0	-	Adds one-time funding
LGBTQ+ support (one-time)	0.0	10.0	10.0	-	Adds one-time funding
Common course numbering (one-time)	0.0	10.0	10.0	-	Adds one-time funding
Immigrant legal services through CDSS	10.0	10.0	0.0	-	
Veterans Resource Centers	10.0	10.0	0.0	-	
Puente Project	2.0	9.3	7.3	369.0%	Adds ongoing funding
Student Housing Program	9.0	9.0	0.0	-	
Umoja	2.6	7.5	4.9	190.0%	Adds ongoing funding
Foster Parent Education Program	5.7	5.7	0.0	-	
AB 1460 implementation (one-time)	0.0	5.6	5.6	-	Adds one-time funding
Community college law school initiative	0.0	5.0	5.0	-	Adds one-time funding
Childcare tax bailout	3.6	3.7	0.1	1.7%	1.7% COLA
Equal Employment Opportunity Program	2.8	2.8	0.0	-	
Instructional Materials for Dual Enrollment (one-time)	0.0	2.5	2.5	-	Adds one-time funding
Middle College High School Program	1.8	1.8	0.0	-	
Academic Senate for Community Colleges	1.7	1.7	0.0	-	
Historically Black Colleges and Universities (HBCU) Transfer Pathway project	0.1	1.4	1.3	1300.0%	Adds ongoing funding
Transfer education & articulation projects	0.7	0.7	0.0	-	

Program	2020-21 Revised	2021-22 Enacted	Change from 2020-21	Percent Change	Explanation of Change
Fiscal Crisis and Management Assistance Team (FCMAT)	0.6	0.6	0.0	-	
Part-time faculty health insurance	0.5	0.5	0.0	-	
COVID-19 Response Block Grant (one-time)	120.0	0.0	-120.0	-100.0%	Removes one-time funding
Total	\$8,097.5	\$12,808.0	\$4,710.5	58.2%	

The following excerpt is from the joint analysis for 2021-22 enacted budget issued by the California Community Colleges Chancellor's Office, Association of California Community Colleges Administrators (ACCCA), Association of Chief Business Officials (ACBO), and Community College League of California (League).

Immediate Action Package:

Senate Bill 85, passed in February 2021, amended the Budget Act of 2020 by adding \$121.1 million in one-time local assistance funds to provide funding for immediate COVID-19 response and relief efforts, while making investments for an equitable, inclusive and broad-based economic recovery. Specifically, the package included:

- \$100 million for emergency student financial assistance grants;
- \$3.1 million for outreach and application assistance to students applying for CalFresh; and
- \$20 million to support efforts to bolster student retention rates and enrollment (\$18 million for colleges and \$2 million for statewide efforts through the Chancellor's Office).

The funds were allocated at the district level, with districts encouraged to use a data - driven approach to disbursing the funds to colleges in alignment with the needs of their low-income student populations. While no spending deadline was specified, districts were encouraged to disburse and spend the funds quickly to meet the immediate needs of students.

The Budget Act of 2021 includes additional funding for COVID-19 relief, including more funds to provide emergency financial assistance grants to students and to support student retention efforts. The allocation of the additional funds will be done in the same manner used for the SB 85 funds, with similar stipulations about their allowable uses.

Proposition 98 Estimates:

Minimum Guarantee. Each year the state calculates a "minimum guarantee" for school and community college funding based on a set of formulas established in Proposition 98 and related statutes. To determine which formulas to use for a given year, Proposition 98 lays out three main tests that depend upon several inputs including K-12 attendance, per capita personal income and per capital General Fund revenue. Depending on the value of these inputs, one of the three tests becomes "operative" and determines the minimum guarantee for that year. The state very rarely provides funding above the estimated minimum guarantee for a budget year. As a result, the minimum guarantee determines the total amount of funding for schools and community colleges. Though these formulas determine total funding, they do not prescribe the distribution of funding.

The enacted budget relied on the Department of Finance (DOF) revenue estimates, which were somewhat lower than estimates made by the Legislative Analyst's Office (LAO). If revenues continue to outperform expectations, Proposition 98 funding requirements for 2021-22 could increase, and would be reflected in later budget measures.

Table 1 shows the budget's estimates of the minimum guarantee for the prior, current, and budget years. For each year, the operative test is Test 1, which links the minimum guarantee to a share of state General Fund revenue (about 40%).

TABLE 1: Estimate of the Proposition 98 Minimum Guarantee (in Millions)

Minimum Guarantee	2019-20	2020-21	2021-22	Change from 2020-21	Percent Change
General Fund	\$54,483	\$67,685	\$66,374	-\$1,311	-1.9%
Local property tax	24,846	25,745	\$27,365	\$1,620	6.3%
Totals	\$79,329	\$93,430	\$93,738	\$309	0.3%

The minimum guarantee for 2021-22 is only marginally higher than the minimum guarantee for 2020-21, but the revised guarantee for 2020-21 was 17% higher than in 2019-20. The increase is largely due to substantially higher state General Fund revenues for 2020-21 than had been expected at the start of the pandemic. If revenues for 2021-22 continue to come in higher than expected, the increase to the minimum guarantee in 2021-22 would be greater.

California Community Colleges Funding Levels:

Table 2 shows Proposition 98 funding for the California Community Colleges for 2019-20, 2020-21, and 2021-22. Proposition 98 funding for the California Community Colleges decreases about half a percent in 2021-22, but funding from the substantial upward adjustment to 2020-21 funding carries forward into the current year. The share of Proposition 98 funding for the system is at or above the traditional share of 10.93% in each of these years. Prior to calculating the system's share, funding for the Adult Education, Adults in Correctional Facilities, and K-12 Strong Workforce programs, as well as any transfers to the Public School System Stabilization Account, are excluded from the total.

TABLE 2: California Community Colleges Proposition 98 Funding By Source (in Millions)

Source	2019-20	2020-21	2021-22	Change from 2020-21	Percent Change
General Fund	\$5,357	\$6,588	\$6,333	-\$255	-3.9%
Local property tax	3,226	3,327	\$3,535	\$208	6.3%
Totals*	\$8,583	\$9,915	\$9,868	-\$47	-0.5%

Apportionments: Student Centered Funding Formula

The budget continues implementation of the Student-Centered Funding Formula, providing over \$23 million for enrollment growth and a 5.07% cost-of-living adjustment (COLA) for apportionments. The budget extends the formula's existing hold harmless (minimum revenue) provision by one year, through 2024-25. Under this provision, districts will earn at least their 2017-18 total computational revenue, adjusted by COLA each year, in years without base reductions. The budget also extends hold harmless provisions for the San Francisco and Compton Community College Districts by two years to 2025-26.

Table 4 reflects the final rates for 2020-21 (which were the same as for 2019-20 since no COLA was provided), along with the projected rates for 2021-22, as modified by COLA and other base adjustments. The distribution of funds across the three allocations (base, supplemental, and student success) is determined by changes in the underlying factors.

TABLE 4: 2021-22 Student Centered Funding Formula Rates

Allocations	2020-21 Rates	2021-22 Rates	Change From 2020-21	Percent Change
Base Credit ^a	\$4,009	\$4,212	\$203	5.07%
Supplemental Point Value	948	996	48	5.07%
Student Success Main Point Value	559	587	28	5.07%
Student Success Equity Point Value	141	148	7	5.07%
Incarcerated Credit ^a	5,622	5,907	285	5.07%
Special Admit Credit ^a	5,622	5,907	285	5.07%
CDCP	5,622	5,907	285	5.07%
Noncredit	3,381	3,552	171	5.07%

Elimination of Budget Deferrals: The enacted budget uses one-time funds of \$1.45 billion to eliminate the budget deferrals from 2020-21. The deferrals will be paid back in July (\$900 million) and August (\$553.2 million) 2021.

Capital Outlay

Bond Funding for Continuing and New Projects: The Budget Act includes \$577.9 million in capital outlay funding from Proposition 51, approved by voters in 2016, and \$3.5 million in funding from Proposition 55, approved by voters in 2004. The funding is to support the construction phase for 32 continuing projects (\$573.2 million) and the preliminary plans and working drawings phases for 9 new projects (\$8.2 million).

District Budget Overview

Impact - Yuba Community College District

Governor Newsom signed the 2021-22 budget based on actual revenues exceeding state's budget projections from 2020-21. The public health emergency associated with the coronavirus disease 2019 (COVID-19) pandemic has resulted in enormous hardship for families, businesses, and governments at all levels. In addition to the massive impact on general health and health systems, the emergency has caused a seismic shift in the state's economic conditions. The enacted budget reflects a correction to the overestimated deficit of the prior year along with the substantial recovery to the state's finances in recent months, focusing investments on supporting California families and businesses that continue to struggle in the aftermath of the pandemic.

The budget outlook has greatly improved since the initial release of the Governor's Budget on January 8. The state's primary revenue sources – the personal income tax, sales tax, and corporate tax have been coming in ahead of projections bringing significantly more revenues than anticipated in the Governor's Budget. The enacted budget now projects total revenues of \$203.6 billion and total reserves of \$25.2 billion (equal to nearly 13% of General Fund expenditures). The budget includes overall state General Fund spending of \$196.4 billion, an increase of approximately 18% compared to 2020-21.

The unanticipated robust nature of the windfall also caused lawmakers to consider implications of the State Allocation Limit (SAL or Gann Limit), approved as constitutional amendment by the voters in 1979 to limit state spending. Since its passage, the State Allocation Limit had only been triggered once. Absent specific policy decisions to exempt spending from the SAL, half of the revenue above the limit must be returned to the taxpayers with the other half going to K-12 and community colleges.

Funding Methodology

Introduction

Reference: Education Code Section 84750.4 Student-Centered Funding Formula

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

Student Centered Funding Formula Model

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

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

Three Components of the Funding Model

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

The Supplemental Grant is made up of the number of District students that are qualified recipients of the Pell Grant, AB 540 grant, and the California Promise Grant, AB 19 at a set rate. This allocation represents 20% of the funding based on these metrics.

Many factors are given specific dollar values per student to get to the combined total for the Student Success Allocation. The greatest value is placed on Associate Degrees for Transfer. Additional funds are provided if the student is a Pell Student or a Promise Grant Student. This allocation represents 10% of the funding based on these metrics.

How It Works!

State General Apportionment

District's Total Computation Revenue (TCR)

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

= General Apportionment (by the state of California)

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



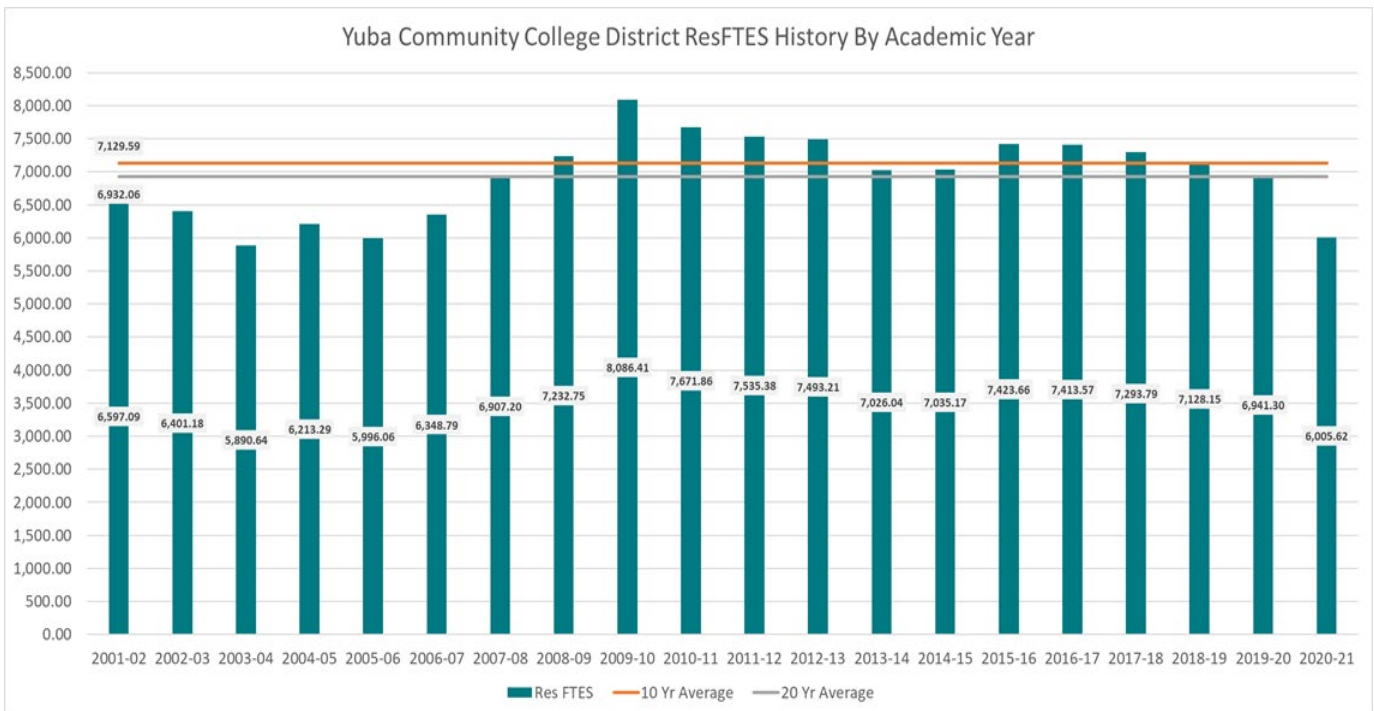


Student Enrollment Trends

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

With the adoption of the Student-Centered Funding Formula, FTES is no longer the single driver of apportionment resources. This funding was originally supposed to decrease to 60% and student success to increase to 30%; however, due to many factors, it has remained at 70%. Therefore, in 2021-22, the District will receive 70% funding for Credit FTES, and full funding for Non-credit and Special Admit FTES generated. In the past two fiscal years, the District's total FTES funding level has been flat at 7,626. This was accomplished with COVID-19 emergency protections which maintained the district's funding at pre-pandemic level while the enrollments declined to 6,005 FTES in 2020-21.

The district has experienced a decline in enrollments even prior to the pandemic and have averaged around 7,000 FTES.



Budget Assumptions

Revenues Unrestricted

Apportionment: The 2021-22 revenue budget for apportionment under the Student Centered Funding Formula uses three calculations (1) a Base Allocation, which primarily factors Credit FTES; (2) a Supplemental Allocation, which counts low income students, and (3) a Student Success Allocation, which counts outcomes related to the Vision for Success, with premiums for outcomes of low-income students. In addition, Non-Credit and Special Admit FTES are funded at the current rates.

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

The Advance apportionment provides an SCFF general apportionment certification that is based on the highest of the following:

- The 2021-22 revenue calculated under the SCFF.
- The hold harmless revenue based on 2020-21 SCFF revenue plus 2021-22 COLA of 5.07%.
- The hold harmless revenue based on 2017-18 TCR, with the 2018-19 COLA of 2.71%, 2019-20 COLA of 3.26%, 2020-21 COLA of 0.00%, and the 2021-22 COLA of 5.07%, compounded.

Yuba Community College District's total calculated TCR for 2021-22 Advance Apportionment is \$61,039,425. The hold harmless revenue based on 2020-21 SCFF revenue plus 2021-22 COLA of 5.07% is \$60,478,227. And the hold harmless with based on the 2017-18 TCR with all applicable COLAs is \$55,250,140. Based on the highest of the three is the calculated TCR at the Advance is \$61,039,425. Additionally, the state budget assumes a property tax estimate more than 7% of prior year property tax. Based on the district's local trends, the average property tax increase is approximately 4%. Since there is no backfill for the property taxes or the student enrollment fees, it's prudent for the district to factor in a deficit factor to reflect a more realistic expectation from the State apportionment. The district's TCR is budgeted at \$58,597,848 (including COLA of 5.07%).

Cost of Living Adjustment (COLA) for SCFF: The 2021-22 state budget provides Cost of Living Adjustment (COLA) of 5.07%. The COLA equates to an increase of approximately \$3 million. There is a factored COLA for anticipated declines in property tax receipts for which there is no automatic state backfill.

Mandated Block Grant: The Mandated Block Grant funding is being preserved by the State's budget. The funding formula will be the same as the past fiscal year (\$30.65 per FTES). The per FTES is based on the prior year P2 (second principal apportionment Funded FTES). Based on this information, the District is expecting revenue of \$231,225.

Full Time Faculty Hiring (FTFH): The district has been receiving \$388,733 for full-time Faculty hiring from 2015-16. The District filled 4 new positions using these funds in the past years. In the 2021-22, the district is allocated \$687,096 in addition to the allocation from 2015-16. The district's Faculty Obligation Number will increase by 7 because of this funding. There is no COLA applied to this funding source.

Lottery: The District will use a projected rate of \$163 per FTES unrestricted non-proposition 20 and \$65 restricted per FTES for Proposition 20. In 2021-22 the lottery proceeds projections are based on 6,005 reported FTES in FY2020-21. Any reduction to funded FTES, or a reduction in the rate per FTES, will result in an adverse impact on lottery proceed for both unrestricted and restricted funds.

Part-Time Faculty Office Hours (On-going): The 2021-22 State budget provides \$10 million increase to on-going funds for community colleges in support of part-time faculty office hours. The allocation of this funding occurs in June 2022. We have based our estimates on past receipts and included in the budget \$75,000. This is subject to change once the official distribution of funds is made.

Enrollment Growth: The District has not identified any expected growth funds in the 2021-22 budget as the district has experienced enrollment declines for at least a decade.

Revenues Restricted

Deferred Maintenance and Instructional Support: There is an allocation for Deferred Maintenance and Instructional Support in the 2021-22 State Budget. Our district is anticipating \$3.3 million in this funding source.

CalSTRS On-Behalf Payments: Governmental Accounting Standards Board (GASB) Statement 68 and Senate Bill 90, Accounting and Financial Reporting for Pensions, introduced new requirements for state and local governments to recognize employer costs and obligations for pensions. Included in the budget is \$2,570,816 in pass-through revenue for STRS on-behalf payments made by the state per a change in accounting methods. Historically, the state has made a portion of the payments to STRS on behalf of local employers. Based on a new accounting advisory released by the California Community Colleges Chancellor's Office on July 29, 2016, YCCD is now required to show the revenue and expenditures on its books without ever receiving the revenue or making the payments.

Cares Act or HEERF: As a result of the pandemic, Yuba Community College District has been allocated federal stimulus funding in Higher Education Emergency Relief Fund (HEERF) through the [Cares Act](#), [CRRSAA Act](#), and American Rescue ([ARP](#)). HEERF funding was provided to institutions for emergency grants to students whose lives have been disrupted by the COVID-19 pandemic and to fund institutions for transitioning to distance education. The district received a total of \$5,371,992 out of HEERF I – Cares Act allocation. The district received \$11,418,782 from HEERF II – CRRSAA Act allocation. The district was required to spend \$2,685,996 for student awards and the district is planning to \$8,732,786 for institutional expenditures. Out of HEERF III – ARP, the district is allocated \$20,367,018 and is required to spend at least 50% of this funding for student awards. The district is in the process for determining allocation criteria for its' student awards and for funding institutional needs. The unspent funds are budgeted in the 2021-22 proposed budget.

Expenditures Unrestricted

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

COLA: There is a 5.07% COLA in the 2021-22 State Budget and it has been applied to salaries budget.

CalSTRS/CalPERS: The state budget redirected state funding to reduce employer pension contributions for 2020-21 and 2021-22 by 2% in each year. There are proposed increases resulting from step and column and COLA increases.

Health Care Costs: The 2021-22 budget is enjoying a fifth year of no cost increase through the Tri-County Schools Insurance group (TCSIG) Joint Powers Authority (JPA) for health benefits for active employees. The current retiree health benefits is budgeted \$2,853,000.

Debt Service: The District has included \$2,007,923 in the budget for debt service to support the funding of energy projects as the utility rebates are decreasing.

Board Elections: There are no anticipated board elections in this fiscal year; therefore, there is no allocation for the election process in the budget.

Vacation Liability: The District has budgeted an estimated \$200,000 vacation payout for the current year (2021-22).

Long Term Liabilities: This is an area where the District has made progress by joining the California Public Employees' Retirement System (CALPERS) / California Employers' Retiree Benefit Trust (CERTB) establishing an irrevocable trust to address the unfunded liability for Other Post-Employment Benefits (OPEB). To begin addressing the requirements of the Governmental Accounting Standards Board (GASB) Statements 74/75, in 2018-19 the District invested 2 years of funding in the budget to support the liability for Other Post-Employment Benefits (OPEB). The current year funds account for \$2.8M in pay-as-you-go expenditures for current retirees and the tentative budget proposed setting aside \$5.08M in Fund 69. The district has an approved OPEB funding plan which recommends that the district set aside 50% of surplus each year into the irrevocable trust and therefore, the adopted budget has a recommendation to set aside \$3.6M into the trust fund. It is important to note that the current balance in the trust fund inclusive of interest earned as of June 30th, 2021 is \$7.1M. With an addition of \$3.6M proposed will bring the trust balance to \$10.8M to address a portion of the district's total liability of \$54M.

Expenditures Restricted

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

Reserves

Ending Fund Balance: The Unrestricted ending fund balance is budgeted at \$8,993,786, which is 12.20% of budgeted appropriations in 2021-22. The ending fund balance includes:

**Yuba Community College District
2021-22 General Fund Budget**

Sub fund 11A - Board Designated

Designated Fund Balance

Minimum Reserve Balance

Board Policy - 8%

5,833,722

\$5,833,722

Contingencies

2,005,342

\$2,005,342

Strategic Priorities:

- Website Redesign

500,000

- Auto Awarding

150,000

- California Virtual Campus - Online Education

Initiative (OEI)

850,000

- Other Initiatives

254,742

\$1,754,742

Restricted

Innovation Fund (2021-22)

200,000

\$200,000

Total Designated Fund Balance

\$9,793,806

Board Budget Planning Guidelines

Principles of Fiscal Planning

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

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

Chancellor/District Goals-Established August 2021

- Board Leadership development and effective communication with each Trustee.
- Effective district-wide administrative team leadership, support, and supervision.
- Conservative fiduciary leadership with multi-year vision and assumptions.
- Create a positive culture that is reflected in high performance and work attitudes.
- Develop and implement effective communication strategies that will be used by the district to build community support and positive college attendance.
- With an understanding of the policies, master plan, accreditation and resources, lead district forward during these challenging times.

Principles of Fiscal Planning

(Reviewed July 18, 2018-Board Finance Committee)

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



Higher Education Emergency Relief Fund (HEERF)

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was passed by Congress on March 27, 2020. \$14 billion was awarded to the Office of Postsecondary Education as the Higher Education Emergency Relief Fund, or HEERF. This bill was intended to provide fast and direct economic aid to the American people negatively impacted by the COVID-19 pandemic. Institutions were directed to use no less than 50% of the funds to provide emergency financial aid grants to students for the expenses related to the disruption of campus operations due to coronavirus.

YCCD CARES Act allocations:

- Yuba College allocation: \$3.75 million
- Woodland Community College allocation: \$1.62 million
- Required minimum student aid: \$2.685 Million

The Coronavirus Response and Relief Supplemental Appropriation Act (CRRSA Act) was passed by Congress on December 27, 2020. \$22.7 billion was allocated as HEERF. Institutions must spend at least 50% of the allocation on emergency student financial aid.

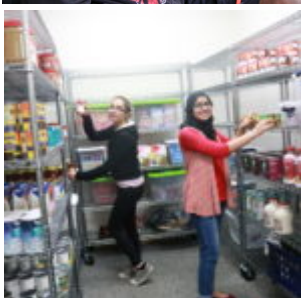
YCCD CRRSAA Act allocations:

- Yuba College allocation: \$7.65 million
- Woodland Community College allocation: \$3.76 million
- Required minimum student aid: \$2.685 million

The American Rescue Plan (ARP) was passed by Congress on March 11, 2021. ARP allocates \$36 billion to HEERF. At least half of an institution's allocation under ARP must be used to make emergency financial aid grants to students.

YCCD ARP Act allocations:

- Yuba College allocation: \$13.95 million
- Woodland Community College allocation: \$6.54 million
- Required minimum student aid: \$10.24 million



Yuba Community College

District Funds

Governmental Fund Accounting

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

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



GENERAL FUND-UNRESTRICTED -FUND 11

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

GENERAL FUND - UNRESTRICTED FUND 11 Summary Revenues, Expenditures and Fund Balance

	Adopted Budget 2020-21	* Unaudited Actuals 2020-21	Adopted Budget 2021-22
Beginning Fund Balance	\$ 11,288,246	\$ 11,288,246	\$ 17,860,995
Adjustment to prior year			
Adjusted Fund Balance	\$ 11,288,246	\$ 11,288,246	\$ 17,860,995
Revenues			
Federal	5,900	6,639	6,600
State	28,008,615	28,355,213	28,077,408
State - STRS On Behalf	2,596,784	2,632,314	2,570,816
State - PERS On Behalf	548,463	-	-
Local	32,098,067	32,934,017	34,199,510
Total Revenue	\$ 63,257,829	\$ 63,928,183	\$ 64,854,334
Expenditures			
Academic Salaries	22,531,943	22,444,415	23,225,812
Classified Salaries	10,261,955	9,344,182	10,754,451
Benefits	12,317,189	11,897,926	13,874,796
Benefits - STRS On Behalf	2,596,784	2,632,314	2,570,816
Benefits - PERS On Behalf	548,463	-	-
Supplies and Materials	661,231	374,973	501,600
Other Operating Expenses & Services	6,855,327	5,424,148	6,962,741
Capital Outlay	559,745	573,791	226,223
Other Outgo	4,989,400	4,663,686	4,935,923
Total Expenditures	\$ 61,322,037	\$ 57,355,434	\$ 63,052,362
Net Increase (Decrease) in Fund Balance	1,935,792	6,572,749	1,801,972
Ending Fund Balance	\$ 13,224,038	\$ 17,860,995	\$ 19,662,967
Fund Balance %	21.56%	31.14%	31.19%
Less Designated Fund Balance			
Minimum Reserve Balance (8%)	4,905,763	-	5,833,721
Contingencies	4,292,543	-	2,005,342
Strategic Priorities			1,754,742
Restricted	4,025,732	-	200,000
One-Time Expenditures			9,869,162
Undesignated Fund Balance	\$ 0	\$ -	\$ 0
Undesignated Fund Balance %	0.00%	0.00%	0.00%

* Unaudited actual revenue and expenses plus adjusted beginning balance.

GENERAL FUND - BOARD DESIGNATED

Detail

Designated Fund Balance

Minimum Reserve Balance

Board Policy - 8%	5,833,722	\$ 5,833,722
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Contingencies

	2,005,342	\$ 2,005,342
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Strategic Priorities:

Website Redesign	500,000	
Auto Awarding	150,000	
California Virtual Campus - Online Education Initiative (OEI)	850,000	
Other Initiatives	254,742	
		1,754,742

Restricted

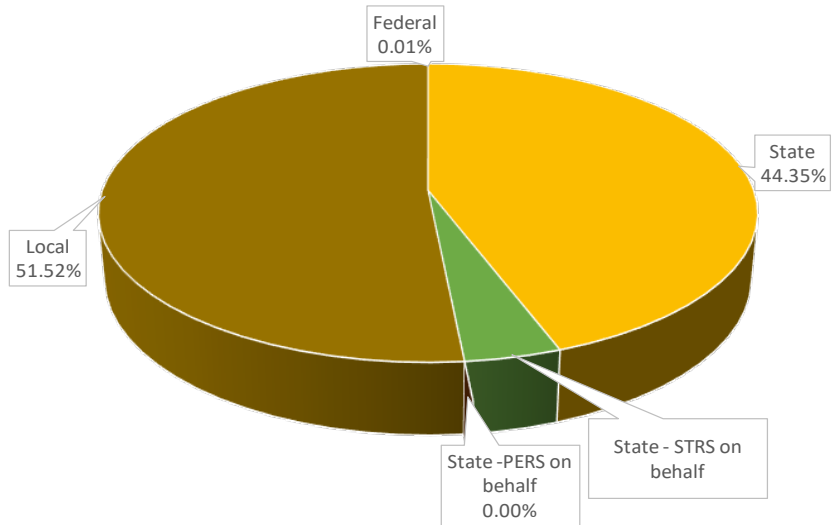
Innovation Fund	200,000	\$ 200,000
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Total Designated Fund Balance	9,793,806	\$ 9,793,806
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GENERAL FUND - UNRESTRICTED REVENUES - FUND 11

"Where the Money Comes From"

Fiscal Year 2020-2021 Actuals



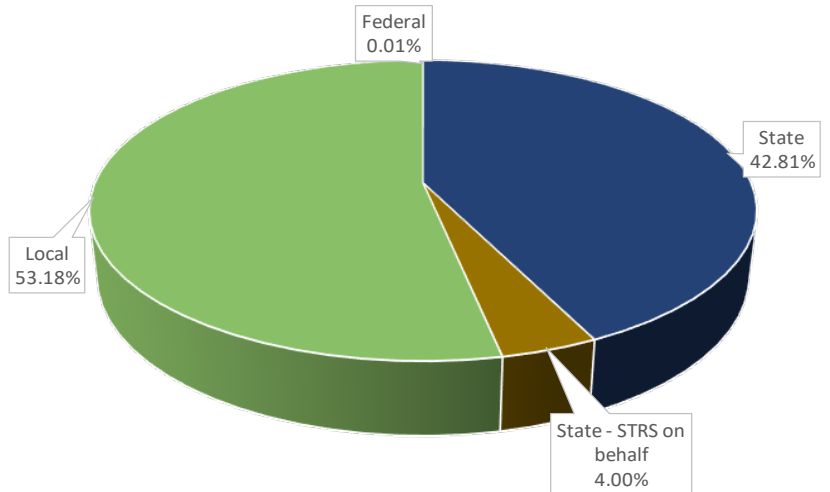
Total Revenues for Fiscal Year 2020-21 Actuals:

Federal	\$	6,639
State	\$	28,355,213
State - STRS on behalf	\$	2,632,314
State - PERS on behalf	\$	-
Local	\$	32,934,017

Fiscal Year 2021-2022 Adopted Budget

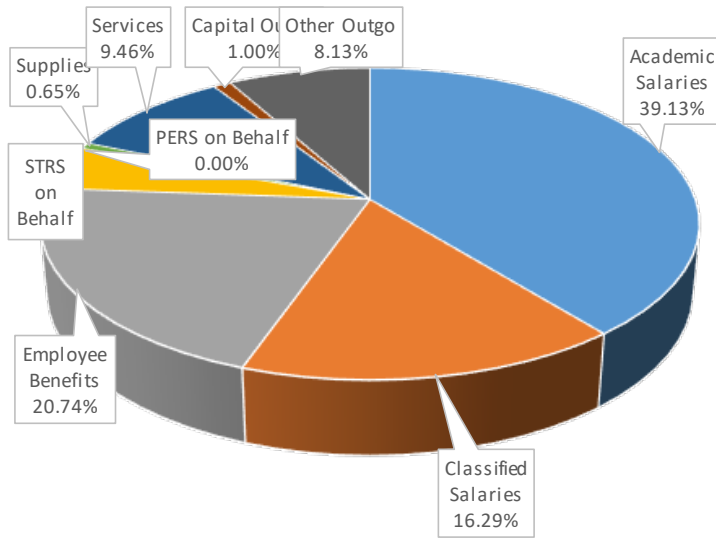
Total Revenues for Fiscal Year 2021-22 Adopted Budget:

Federal	\$	6,600
State	\$	27,534,429
State - STRS on behalf	\$	2,570,816
Local	\$	34,199,510



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

Fiscal Year 2020-2021 Actuals



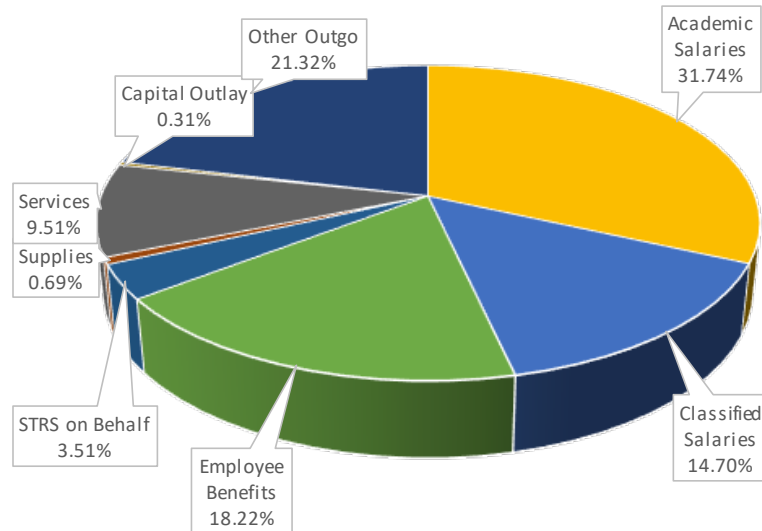
Major Object Summary for the Fiscal Year 2020-21 Actuals:

Academic Salaries	\$	22,444,415
Classified Salaries	\$	9,344,182
Employee Benefits	\$	11,897,926
STRS on Behalf	\$	2,632,314
PERS on Behalf		-
Supplies	\$	374,973
Services	\$	5,424,148
Capital Outlay	\$	573,791
Other Outgo	\$	4,663,686

Fiscal Year 2021-2022 Adopted Budget

Major Object Summary for the Fiscal Year 21-22 Adopted Budget:

Academic Salaries	\$	23,225,812
Classified Salaries	\$	10,754,451
Employee Benefits	\$	13,331,817
STRS on Behalf	\$	2,570,816
Supplies	\$	501,600
Services	\$	6,962,741
Capital Outlay	\$	226,223
Other Outgo	\$	15,605,104



GENERAL FUND - UNRESTRICTED FUND 11

Revenue Details

	Adopted Budget 2020-21	*Unaudited Actuals 2020-21	Adopted Budget 2021-22
Federal Revenue			
8110 Forest Reserve		3,663	3,600
8160 Veterans	4,000	2,976	3,000
8190 Other Federal Revenue	1,900		
Total Federal Revenue	\$ 5,900	\$ 6,639	\$ 6,600
State Revenue			
8611 General Apportionment	17,337,016	13,675,797	14,718,563
8613 2% Enroll Fee	111,717	107,508	125,126
8614 FT Faculty Hiring	338,733	365,508	1,025,829
PT Faculty Compensation/Office			
8617 Hours	280,850	260,305	284,925
8630 EPA	8,353,194	12,156,494	9,913,455
8671 HOPTER	245,150	128,274	245,150
8672 Timber Tax	8,700	20,272	8,700
8673 Other State Subventions	41,000	24,799	
8681 Lottery	1,065,000	1,387,225	979,956
8682 Mandated Costs	225,755	227,398	231,225
8694 STRS On-Behalf	2,596,784	2,632,314	3,113,795
8695 PERS On-Behalf	548,463	-	-
8699 Other State	1,500	1,633	1,500
Total State Revenue	\$ 31,153,862	\$ 30,987,527	\$ 30,648,224
Local/Other Revenue:			
8810 Property Taxes	29,654,477	30,910,544	31,962,856
8832 Other Contract Services	130,000	85,119	25,000
8840 Sales and Commissions	500		1,000
8841 Food Sales	20,000	20,640	20,000
8851 Rentals and Leases	500	18,616	
8852 Use of Facilities	900	-	19,000
8860 Interest and Investment Income	315,000	214,821	100,000
8872 Community Service Classes	16,600	7,387	7,600
8874 Enrollment	1,548,890	1,777,253	1,749,124
8877 Instructional Materials Fees	10,600	6,401	8,500
8879 Student Records	40,000	48,355	40,000
8880 Nonresident Tuition	250,000	243,792	240,000
8885 Other Student Fees	12,000	10,461	9,130
8887 Bad Debt Contra - Students		(475,965)	
8895 Indirect	35,000		
8897 Student Receivables Passthru			200
8898 Over/Short	-	405	100
8899 Other Local	63,600	66,188	17,000
Total Local/Other Revenue	\$ 32,098,067	\$ 32,934,017	\$ 34,199,510
Total Revenue	\$ 63,257,829	\$ 63,928,183	\$ 64,854,334

GENERAL FUND - UNRESTRICTED FUND 11

Expenditures Detail

	Adopted Budget 2020-21	* Unaudited Actuals 2020-21	Adopted Budget 2021-22
Certificated Salaries:			
1100 Instructional Salaries, Contract or Regular Status	9,931,298	9,500,387	10,034,390
1200 Noninstructional Salaries, Contract or Regular Status	4,949,678	4,998,756	5,056,054
1300 Instructional Salaries, Non-Regular	7,365,532	7,644,683	7,864,638
1400 Noninstructional Salaries, Non-Regular	285,435	300,589	270,730
Total Certificated Salaries	\$ 22,531,943	\$ 22,444,415	\$ 23,225,812
Classified Salaries:			
2100 Noninstructional Salaries, Regular Status	8,677,328	7,813,133	9,097,123
2200 Instructional Aides, Regular Status	651,450	538,962	709,951
2300 Noninstructional Salaries, Other	493,917	599,241	528,617
2400 Instructional Aides's Salaries, Other	439,260	392,846	418,760
Total Classified Salaries	\$ 10,261,955	\$ 9,344,182	\$ 10,754,451
Benefits:			
3100 STRS	2,563,347	2,735,831	2,799,307
3100 STRS - On Behalf	2,596,784	2,632,314	2,570,816
3200 PERS	2,060,417	1,930,182	2,967,764
3200 PERS -OnBehalf	548,463	-	-
3300 Social Security and Medicare	1,101,247	1,003,450	1,138,847
3400 Health and Welfare	5,617,819	5,297,909	5,509,687
3500 State Unemployment Insurance	61,557	18,735	439,344
3600 Workers Compensation	782,692	798,936	884,544
3700 Alternative Retirement	130,110	112,883	135,303
Total Benefits	\$ 15,462,436	\$ 14,530,239	\$ 16,445,612
Supplies and Materials:			
4100 Duplicating and Copy Machine Usage	2,700	207	2,700
4200 Operating Supplies - Duplicating	(43,054)	(7,879)	(15,000)
4300 Instructional Supplies	152,626	(22,392)	59,206
4400 Software (less than \$200)	2,700	-	2,700
4500 Non-instructional Supplies	520,125	385,610	426,360
4600 Fuel	22,400	17,777	22,400
4700 Books, Magazines, Subscriptions	3,734	1,649	3,234
Total Supplies and Materials	\$ 661,231	\$ 374,973	\$ 501,600
Operating Expenses:			
5100 Personal and Consultant Services	1,560,535	1,428,657	1,833,419
5200 Travel and conferences	444,503	148,704	413,683
5300 Due and Membership	129,180	124,036	130,060
5400 Insurance	735,800	645,541	780,000
5500 Utilities and Housekeeping Services	1,202,451	1,137,550	1,205,699
5600 Rents, Leases, and Repairs	1,126,315	988,697	1,216,053
5700 Postage	40,000	33,092	40,000
5800 Legal, Election, and Audit Expenses	880,700	697,421	540,700
5900 Advertising, Print, Other	735,843	220,448	803,127
Total Operating Expenses	\$ 6,855,327	\$ 5,424,148	\$ 6,962,741
Capital Outlay:			
6300 Library Books	62,185	179,990	83,163
6400 Equipment	497,560	393,801	143,060
Total Capital Outlay	\$ 559,745	\$ 573,791	\$ 226,223
Other Outgo:			
7300 Interfund Transfers	4,989,400	4,663,686	4,935,923
7900 Reserve for Contingencies	-	-	-
Total Other Outgo	\$ 4,989,400	\$ 4,663,686	\$ 4,935,923
Total Unrestricted Expenditures	\$ 61,322,037	\$ 57,355,434	\$ 63,052,362

GENERAL FUND - UNRESTRICTED FUND 11

Summary Revenues, Expenditures and Fund Balance

MULTI-YEAR PLANNING SCENARIOS					
	Unaudited Actuals 2020-21	Adopted Budget 2021-22	* Projected Budget 2022-23	* Projected Budget 2023-24	* Projected Budget 2024-25
Base Allocation Assumptions					
FTES	70%	70%	70%	70%	70%
Supplemental	20%	20%	20%	20%	20%
Student Success	10%	10%	10%	10%	10%
Funded FTES	7,626	7,626	6,345	6,500	6,750
Beginning Fund Balance	\$ 11,288,246	\$ 17,860,997	\$ 9,793,806	\$ 11,402,022	\$ 10,328,577
Revenues					
Federal	6,639	6,600	6,600	6,600	6,600
State	28,355,214	27,534,429	28,681,264	27,417,302	26,713,075
State - STRS On Behalf	2,632,313	2,570,816	2,622,752	2,648,979	2,675,469
State - PERS On Behalf		542,979			
Local	32,934,017	34,199,510	34,129,510	34,069,510	34,021,944
Total Revenue	\$ 63,928,183	\$ 64,854,334	\$ 65,440,126	\$ 64,142,391	\$ 63,417,088
Expenditures					
Academic Salaries	22,444,415	23,225,812	23,728,070	24,274,151	24,780,112
Classified Salaries	9,344,182	10,754,451	10,861,996	10,970,615	11,080,322
Benefits	11,897,927	13,331,817	13,831,772	14,271,725	14,699,876
Benefits - STRS On behalf	2,632,313	2,570,816	2,622,752	2,648,979	2,675,469
Benefits - PERS On Behalf		542,979	-	-	-
Supplies and Materials	374,973	501,600	525,698	530,955	536,265
Other Operating Expenses & Services	5,424,148	6,962,741	6,975,986	7,045,746	7,116,203
Capital Outlay	573,791	226,223	250,995	253,505	314,904
Other Outgo	4,663,683	4,935,923	5,034,641	5,220,160	5,272,361
Total Expenditures	\$ 57,355,432	\$ 63,052,362	\$ 63,831,910	\$ 65,215,836	\$ 66,475,511
Net Increase (Decrease) in Fund Balance	\$ 6,572,751	\$ 1,801,972	\$ 1,608,216	\$ (1,073,445)	\$ (3,058,423)
Ending Fund Balance	\$ 17,860,997	\$ 19,662,969	\$ 11,402,022	\$ 10,328,577	\$ 7,270,154
	31.14%	31.19%	17.86%	15.84%	10.94%
Projected Fund Balance Activity					
Net Ending Fund Balance	\$ 17,860,997	\$ 19,662,969	\$ 11,402,022	\$ 10,328,577	\$ 7,270,154
Less Designated Fund Balance					
Minimum Reserve Balance (8%)	4,589,497	5,833,723	5,106,553	5,217,267	5,318,041
Contingencies	4,015,810	2,005,342	-	-	-
Strategic Priorities	200,000	1,754,742	-	-	-
Restricted		200,000			
One-Time Expenses		9,869,162			
Undesignated Fund Balance	\$ -	\$ -	\$ 6,295,470	\$ 5,111,310	\$ 1,952,113
Undesignated Fund Balance %	0.00%	0.00%	9.86%	7.84%	2.94%

* Assumptions:

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

4% SCFF deficit effective 21-22

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

3% Increase on Benefits FY 22-23, 23-24, 24-25

Other Outgo = Annual OPEB including increases to health benefits and Debt Service Payments

GENERAL FUND-RESTRICTED – FUND 12

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

GENERAL FUND - RESTRICTED FUND 12

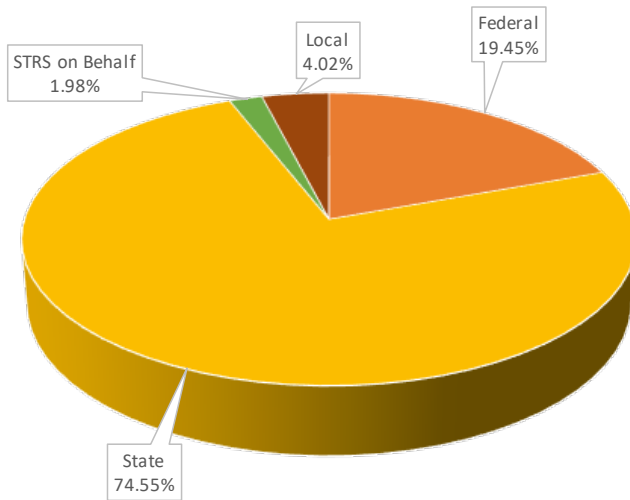
Summary Revenues, Expenditures and Fund Balance

	Adopted Budget 2020-21	*Unaudited Actuals 2020-21	Adopted Budget 2021-22
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Federal	24,426,478	4,204,506	20,569,648
State	22,855,282	16,111,869	22,176,223
State - STRS On-Behalf	429,033	427,632	327,992
Local	1,385,307	868,946	2,391,862
Total Revenue	\$ 49,096,100	\$ 21,612,953	\$ 45,465,725
Expenditures			
Academic Salaries	5,464,826	4,078,247	4,030,011
Classified Salaries	6,659,196	5,065,516	5,787,668
Benefits	3,680,641	3,158,814	3,496,739
State - STRS On-Behalf	429,033	427,632	327,992
Supplies and Materials	1,758,905	798,607	1,887,727
Other Operating Expenses & Services	8,198,590	1,572,506	13,669,318
Capital Outlay	18,002,036	2,583,450	11,182,607
Other Outgo	4,902,873	3,928,181	5,083,663
Total Expenditures	\$ 49,096,100	\$ 21,612,953	\$ 45,465,725
Net Increase (Decrease) in Fund Balance	\$ -	\$ -	\$ -
Estimated Ending Fund Balance	\$ -	\$ -	\$ -

GENERAL FUND - RESTRICTED REVENUES - FUND 12

"Where the Money Comes From"

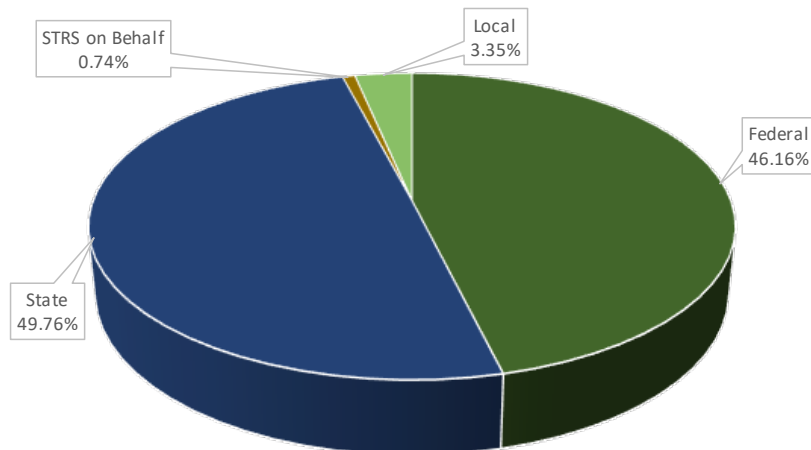
Fiscal Year 2020-2021 Actuals



Total Revenues for Fiscal Year 2020-21 Actuals:

Federal	\$	4,204,506
State	\$	16,111,869
STRS on Behalf	\$	427,632
Local	\$	868,946

Fiscal Year 2021-2022 Adopted Budget



Total Revenues for Fiscal Year 2021-22 Adopted Budget:

Federal	\$	20,569,648
State	\$	22,176,223
STRS on Behalf	\$	327,992
Local	\$	1,491,862

GENERAL FUND - RESTRICTED FUND 12

Revenues Detail

		Adopted Budget 2020-21	* Unaudited Actuals 2020-21	Adopted Budget 2021-22
Federal Revenue:				
8120	Higher Ed Act	2,077,499	1,645,404	1,977,465
8120	Federal Work Study	425,476	149,068	425,564
8140	TANF	85,994	51,212	100,883
8170	VTEA	339,896	324,441	339,896
8190	CARES Act	21,347,574	1,921,644	17,575,801
8190	Child Care	109,592	112,737	109,592
8190	COVID Block Grant	-	-	-
8190	WIOA	-	-	-
8190	MAA Medi-Cal	40,447	-	40,447
Total Federal Revenue		\$ 24,426,478	\$ 4,204,506	\$ 20,569,648
State Revenue:				
8621	EOPS/CARE	2,031,402	1,640,442	2,134,161
8622	DSPS	1,184,014	1,333,509	1,179,289
8625	CalWORKs	543,958	589,296	571,384
8623	Hunger Free Campus	60,418	51,718	-
8623	Mental Health	44,000	-	-
8623	Veteran Resource Center	112,284	37,368	222,925
8623	Staff Diversity	197,287	3,674	147,925
8623	BFAP	419,983	404,186	362,986
8623	Full-Time Supplemental Grant	1,680,367	-	1,732,158
8623	Promise	521,216	186,921	487,831
8623	Financial Aid Technology	246,026	207,239	211,222
8623	Child Care	159,592	-	-
8623	Independent Living	150,587	146,017	167,380
8623	Pre-School	1,304,501	714,991	761,750
8623	Full-Time Faculty Comp	338,733	-	-
8623	Part-Time Faculty Comp	208,588	-	-
8623	MESA	176,567	121,740	126,458
8623	Nursing Program	205,878	205,878	205,878
8623	Foster Youth	408,403	341,146	315,156
8623	Strong Workforce	3,315,715	2,386,246	3,862,444
8623	Student Equity and Achievement	3,907,828	2,848,575	3,657,828
8623	DSN Ag/Global Trade/Culinary	376,026	192,610	254,923
8623	Adult Education	209,644	397,702	410,390
8623	Guided Pathways	721,972	717,378	656,824
8623	Technical Apprenticeship	312,000	-	-
8623	Child Development Training	25,000	40,057	39,017
8623	Staff Development	9,434	-	9,434
8623	Classified Professional Development	21,175	-	27,175
8623	Campus Safety	9,601	-	28,887
8623	SB116 Disaster Student Aid	-	28,152	47,214
8623	SB85 CalFresh	-	-	34,841
8623	SB85 Early Action Emergency Financial Aid	-	-	500,000
8623	SB85 Retention & Enrollment Outreach	-	-	146,241
8623	Norcal Teach Up	-	31,854	-
8623	COVID Block Grant	-	105,536	-
8654	Adelante	6,758	-	-
8654	CalFresh	68,903	-	48,297
8654	CTE Data Unlock	10,730	10,730	14,174
8654	CVC - Online Ed Initiative	402,360	255,361	383,135
8654	Dream Resource Support	52,531	1,247	139,542
8654	IEPI	485,962	310,126	190,836
8654	Konocti Middle College	-	90,000	90,000

GENERAL FUND - RESTRICTED FUND 12

Revenues Detail continued

	Adopted Budget 2020-21	* Unaudited Actuals 2020-21	Adopted Budget 2021-22
8654 Konocti Middle College	-	90,000	90,000
8654 STEM Pathways	316,680	517,182	816,198
8654 WCC Textbook Program	12,320		12,320
8681 Restricted Lottery	428,898	215,913	350,000
8694 STRS On-Behalf	429,033	366,391	327,992
8699 Puente	1,500	1,500	-
8699 Umoja	16,188	-	-
8699 Cal Grant	2,150,253	2,038,816	1,830,000
Total State Revenue	\$ 23,284,315	\$ 16,539,501	\$ 22,504,215
Local/Other Revenue:			
8831 Contract Instructional Services	103,200	6,552	7,726
8881 Parking Services	522,547	317,471	522,547
8871 Child Care Private Pay	-	9,262	190,000
8876 Health Fees	124,844	229,386	190,000
8899 Brandman University Lease	47,980	17,364	17,364
8899 LCC MPIC Lease	-	-	26,433
8899 IEPI	-	5,000	-
8899 Yocha Dehe Nation	16,187	14,658	-
8899 Prometric Testing Funds	131,369	-	131,663
8899 Sutter/Yuba County Testing	50,395	-	80,655
8899 FRHG Nursing/Local Nursing	101,205	6,698	-
8899 CPR Program	-	435	-
8899 Discretionary Local Revenue	-	58,211	125,474
8899 Woodland Promise Grant	100,000	-	100,000
8891 Interfund Transfer (Parking/Health Fees/Enrollment)	187,580	203,909	1,000,000
Total Local/Other Revenue	\$ 1,385,307	\$ 868,946	\$ 2,391,862
Total Restricted Revenue	\$ 49,096,100	\$ 21,612,953	\$ 45,465,725

GENERAL FUND - RESTRICTED FUND 12

Expenditures Detail

	Adopted Budget 2020-21	* Unaudited Actuals 2020-21	Adopted Budget 2021-22
Certificated Salaries:			
1100 Instructional Salaries, Contract or Regular Status	733,582	365,677	510,609
1200 Noninstructional Salaries, Contract or Regular Stat	2,988,672	2,091,767	2,303,860
1300 Instructional Salaries, Non-Regular	634,108	379,398	414,622
1400 Noninstructional Salaries, Non-Regular	<u>1,108,464</u>	<u>1,241,405</u>	<u>800,920</u>
Total Certificated Salaries	\$ 5,464,826	\$ 4,078,247	\$ 4,030,011
Classified Salaries:			
2100 Noninstructional Salaries, Regular Status	3,216,928	2,955,802	3,135,440
2200 Instructional Aides, Regular Status	322,598	212,315	184,868
2300 Noninstructional Salaries, Other	2,037,310	1,463,952	1,576,487
2400 Instructional Aides's Salaries, Other	<u>1,082,360</u>	<u>433,447</u>	<u>890,873</u>
Total Classified Salaries	\$ 6,659,196	\$ 5,065,516	\$ 5,787,668
Benefits:			
3100 STRS	1,040,093	1,174,823	626,474
3200 PERS	756,296	753,742	675,071
3300 Social Security and Medicare	421,724	356,398	366,620
3400 Health and Welfare	1,428,559	1,057,070	1,748,551
3500 State Unemployment Insurance	62,743	12,765	43,580
3600 Workers Compensation	383,815	218,821	349,873
3700 Alternative Retirement	16,444	12,827	14,562
3900 Other Benefits	-	-	-
Total Benefits	\$ 4,109,674	\$ 3,586,446	\$ 3,824,731
Supplies and Materials:			
4100 Duplicating and Copy Machine Usage	94,555	3,227	94,235
4300 Instructional Supplies	678,118	409,823	915,555
4400 Software (less than \$200)	70,482	-	70,632
4500 Non-instructional Supplies	892,554	369,430	782,449
4600 Fuel	5,150	566	5,150
4700 Books, Magazines/Subscriptions	<u>18,046</u>	<u>15,561</u>	<u>19,706</u>
Total Supplies and Materials	\$ 1,758,905	\$ 798,607	\$ 1,887,727
Operating Expenses:			
5100 Personal and Consultant Services	2,147,630		1,807,685
5200 Travel and conferences	685,131	118,529	689,201
5300 Due and Membership	39,431	10,765	38,642
5400 Insurance	-	-	-
5500 Utilities and Housekeeping Services	3,685	6,240	3,325
5600 Rents, Leases, and Repairs	517,141	204,662	494,048
5700 Postage	9,550	1,417	17,182
5800 Legal, Election, and Audit Expenses	7,997	43,150	7,997
5900 Other Services and Expenses	<u>4,788,025</u>	<u>1,187,743</u>	<u>10,611,238</u>
Total Operating Expenses	\$ 8,198,590	\$ 1,572,506	\$ 13,669,318
Capital Outlay:			
6100 Sites and Improvement of Sites	4,553	2,857	1,695
6200 Buildings	254,760	245,243	126,907
6300 Library Books	1,968	1,968	1,945
6400 Equipment	<u>17,740,755</u>	<u>2,333,382</u>	<u>11,052,060</u>
Total Capital Outlay	\$ 18,002,036	\$ 2,583,450	\$ 11,182,607
Other Outgo:			
7300 Interfund Transfers	3,919,961	3,398,320	4,297,980
7400 Other Payments	66,000	51,000	20,000
7500 Student Financial Aid	497,202	186,921	487,831
7600 Other Payments to Students	<u>419,710</u>	<u>291,940</u>	<u>277,852</u>
Total Other Outgo	\$ 4,902,873	\$ 3,928,181	\$ 5,083,663
Total Unrestricted Expenditures	\$ 49,096,100	\$ 21,612,953	\$ 45,465,725

Capital Outlay Projects Fund 41

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

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

	Adopted Budget 2020-21	*Unaudited Actuals 2020-21	Adopted Budget 2021-22
Beginning Fund Balance	\$ 3,125,740	\$ 3,125,740	\$ 3,191,433
Revenues			
Federal			
State	1,530,327	922,443	1,285,583
Local	50,000	177,435	40,000
Other	75,000	75,000	575,000
Total Revenue	\$ 1,655,327	\$ 1,174,878	\$ 1,900,583
Expenditures			
Academic Salaries			
Classified Salaries			
Benefits			
Supplies and Materials			
Other Operating Expenses & Services	49,063	196,458	60,000
Capital Outlay	1,501,264	912,727	1,785,583
Other Outgo			
Total Expenditures	\$ 1,550,327	\$ 1,109,185	\$ 1,845,583
Net Increase (Decrease) in Fund Balance	\$ 105,000	\$ 65,693	\$ 55,000
Estimated Ending Fund Balance	\$ 3,230,740	\$ 3,191,433	\$ 3,246,433

CAPITAL OUTLAY - FUND 41

Detail Revenues, Expenditures, and Fund Balance

	Adopted Budget 2020-21	* Unaudited Actuals 2020-21	Adopted Budget 2021-22
Beginning Fund Balance	\$ 3,125,740	\$ 3,125,740	\$ 3,191,433
State Revenue:			
8651 Community College Construction	1,530,327	922,443	1,285,583
8699 Prop 39			
Total State Revenue	<u>\$ 1,530,327</u>	<u>\$ 922,443</u>	<u>\$ 1,285,583</u>
Local/Other Revenue:			
8860 Interest	50,000	19,498	40,000
8899 Insurance Rebate		157,437	
8899 Virginia School Project			
8899 Portable Relocation			
8851 Rents		500	
8941 Sale of Bonds			
8981 Interfund Transfer	75,000	75,000	575,000
Total Local/Other Revenue	<u>\$ 125,000</u>	<u>\$ 252,435</u>	<u>\$ 615,000</u>
Total Revenue	\$ 1,655,327	\$ 1,174,878	\$ 1,900,583
Supplies and Materials:			
4500 Non-instructional Supplies			
4700 Books, magazines/subscriptions			
Total Supplies and Materials	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Operating Expenses:			
5100		11,380	
5600 Rents, Leases, and Repairs		123,998	
5800 Legal, Election, and Audit Expenses			
5900 Other Services and Expenses	49,063	61,080	60,000
Total Operating Expenses	<u>\$ 49,063</u>	<u>\$ 196,458</u>	<u>\$ 60,000</u>
Capital Outlay:			
6100 Sites and Improvement of Sites	1,501,264	4,900	1,285,583
6200 Buildings		907,827	
6400 Equipment			500,000
Total Capital Outlay	<u>\$ 1,501,264</u>	<u>\$ 912,727</u>	<u>\$ 1,785,583</u>
Total Expenditures	<u>\$ 1,550,327</u>	<u>\$ 1,109,185</u>	<u>\$ 1,845,583</u>
Net Increase (Decrease) in Fund Balance	<u>\$ 105,000</u>	<u>\$ 65,693</u>	<u>\$ 55,000</u>
Estimated Ending Fund Balance	<u>\$ 3,230,740</u>	<u>\$ 3,191,433</u>	<u>\$ 3,246,433</u>

GENERAL OBLIGATION BOND - FUND 42

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

DEBT SERVICE – FUND 29

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

BOND INTREST AND REDEMPTION – FUND 21

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



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

Summary Revenues, Expenditures and Fund Balance Fiscal Year 2021-22

	Governmental Funds			Proprietary Funds
	General Obligation Bond Fund	Debt Service Other Debt Service	Bond Interest and Redemption	Internal Service Retiree Benefits
*Beginning Fund Balance	\$ 52,876,877	\$ -	\$ 26,377,460	\$ 920
Revenues				
Federal		441,939		
State				
Local	65,000	2,007,923	9,838,288	7,970,787
Total Revenue	\$ 65,000	\$ 2,449,862	\$ 9,838,288	\$ 7,970,787
Expenditures				
Classified Salaries				
Benefits				2,853,000
Supplies and Materials				
Other Operating Expenses & Services				
Capital Outlay	4,743,674			
Scholarships				
Debt Retirement		2,449,862	9,838,288	
Other Outgo				
Total Expenditures	\$ 4,743,674	\$ 2,449,862	\$ 9,838,288	\$ 2,853,000
Net Increase (Decrease) in Fund Balance	\$ (4,678,674)	\$ -	\$ -	
Estimated Ending Fund Balance	\$ 48,198,203	\$ -	\$ 26,377,460	\$ 5,118,707

GENERAL OBLIGATION BOND - FUND 42

Detail Revenues, Expenditures and Fund Balance

	Adopted Budget 2020-21	* Unaudited Actuals 2020-21	Adopted Budget 2021-22
Beginning Fund Balance	\$ 55,934,973	\$ 55,934,973	\$ 52,876,877
Local/Other Revenue:			
8860 Interest	750,000	57,833	65,000
8941 Sale of Bonds			
Total Local/Other Revenue	<u>\$ 750,000</u>	<u>\$ 57,833</u>	<u>\$ 65,000</u>
Total Revenue	<u>\$ 750,000</u>	<u>\$ 57,833</u>	<u>\$ 65,000</u>
Supplies and Materials:			
4500 Non-instructional Supplies		1,201	
4700 Books, magazines/subscriptions			
Total Supplies and Materials	<u>\$ -</u>	<u>\$ 1,201</u>	<u>\$ -</u>
Operating Expenses:			
5600 Rents, Leases, and Repairs			
5800 Legal, Election, and Audit Expenses			
5900 Other Services and Expenses		97,241	
Total Operating Expenses	<u>\$ -</u>	<u>\$ 97,241</u>	<u>\$ -</u>
Capital Outlay:			
6100 Sites and Improvement of Sites		659,537	
6200 Buildings	3,291,014	2,295,825	4,743,674
6300 Library Books			
6400 Equipment		62,126	
Total Capital Outlay	<u>\$ 3,291,014</u>	<u>\$ 3,017,488</u>	<u>\$ 4,743,674</u>
Total Expenditures	<u>\$ 3,291,014</u>	<u>\$ 3,115,930</u>	<u>\$ 4,743,674</u>
Net Increase (Decrease) in Fund Balance	<u>\$ (2,541,014)</u>	<u>\$ (3,058,096)</u>	<u>\$ (4,678,674)</u>
Estimated Ending Fund Balance	<u>\$ 53,393,959</u>	<u>\$ 52,876,877</u>	<u>\$ 48,198,203</u>

DEBT SERVICE - FUND 29

Detail Revenues, Expenditures and Fund Balance

	Adopted Budget 2020-21	* Unaudited Actuals 2020-21	Adopted Budget 2021-22
Beginning Fund Balance	\$ 27	\$ 27	\$ -
Federal Revenue:			
8190 Federal Subsidy	537,426	385,743	441,939
Total Federal Revenue	\$ 537,426	\$ 385,743	\$ 441,939
Local/Other Revenue:			
8860 Interest	-	-	-
8981 Interfund Transfer	1,945,668	2,097,401	2,007,923
Total Local/Other Revenue	\$ 1,945,668	\$ 2,097,401	\$ 2,007,923
Total Revenue	\$ 2,483,094	\$ 2,483,144	\$ 2,449,862
Other Outgo:			
7100 Debt Retirement	2,483,121	2,483,171	2,449,862
Total Other Outgo	\$ 2,483,121	\$ 2,483,171	\$ 2,449,862
Total Expenditures	\$ 2,483,121	\$ 2,483,171	\$ 2,449,862
Net Increase (Decrease) in Fund Balance	\$ (27)	\$ (27)	\$ -
Estimated Ending Fund Balance	\$ -	0	\$ -

BOND INTEREST AND REDEMPTION - FUND 21

Detail Revenues, Expenditures and Fund Balance

	Adopted Budget 2020-21	* Unaudited Actuals 2020-21	Adopted Budget 2021-22
Beginning Fund Balance	\$ 23,898,850	\$ 23,898,850	\$ 26,377,460
Local/Other Revenue:			
8814 Voted Indebtedness	7,057,369	12,063,515	9,838,288
8860 Interest		242,464	
8941 Sale of Bonds		-	
Total Local/Other Revenue	<u>\$ 7,057,369</u>	<u>\$ 12,305,979</u>	<u>\$ 9,838,288</u>
Total Revenue	<u>\$ 7,057,369</u>	<u>\$ 12,305,979</u>	<u>\$ 9,838,288</u>
Other Outgo:			
7100 Debt Retirement	<u>7,057,369</u>	<u>9,827,369</u>	<u>9,838,288</u>
Total Other Outgo	<u>\$ 7,057,369</u>	<u>\$ 9,827,369</u>	<u>\$ 9,838,288</u>
Total Expenditures	<u>\$ 7,057,369</u>	<u>\$ 9,827,369</u>	<u>\$ 9,838,288</u>
Net Increase (Decrease) in Fund Balance	<u>\$ -</u>	<u>\$ 2,478,610</u>	<u>\$ -</u>
Estimated Ending Fund Balance	<u>\$ 23,898,850</u>	<u>\$ 26,377,460</u>	<u>\$ 26,377,460</u>

Measure J – Series D and Measure Q

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

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

Three major projects funded by Measure J and Measure Q currently in process are:



Woodland Community College Performing Arts Facility

On October 10, 2019, the Board of Trustees Authorized the District to award the Architectural Services to design and provide contract administration for the Woodland Community College, Performing Arts Facility to tBP Architecture for \$2,270,000. The Preliminary Planning Phase documents were completed in April 2020. On May 14, 2020, the Board of Trustees Authorized the District to award a change order for additional design services to tBP Architecture for \$554,938. This change order was issued due to an increase in the estimated total cost of the project of \$6,027,391.

The Governor’s Budget “May Revise” included funding for the “Working Documents” phase of the project. The California legislature adopted the Governor’s Budget (May Revise) with this project included. The Governor signed the revised State Budget on June 29, 2020. The District received a form 14d and an 574Approval Letter from the State Chancellor’s Office that released the Working Documents funding on July 29, 2020. The Working Drawings and Specifications were completed and submitted to the Division of the State Architect for review on December 21, 2020. DSA approved the Working Drawings and Specifications on June 25, 2021.

Total Project Funding:

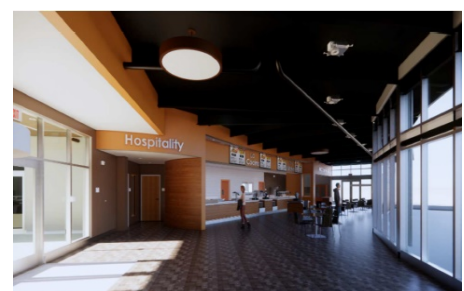
State Funding Match: \$17,899,000

Local Funding Match: \$17,433,000

Additional Local Match: \$ 6,027,391

Total Funding: \$41,664,000

This project continues to move forward on schedule and will be completed by August 1, 2023





Yuba College, Building 800 (Science Building) Modernization Project (80% State Funded)

On October 8, 2020, the Board of Trustees Authorized the District to award the Architectural Services to tBP Architecture to design and provide contract administration on the Yuba College Building 800 Modernization Project for \$365,500.

The Yuba College Building 800 (Science Building) Modernization Final Project Proposal (FPP) was approved by the District Board of Trustees on August 8, 2019. The State Chancellors Office approved the FPP in the Spring of 2020. This project was planned to be considered for funding in the 2020-2021 fiscal project planning cycle. The District received State Chancellors Office notice the week of August 21, 2021 that, due to the need to create jobs and support the economy, this project was being considered for funding nearly a year earlier than planned. The District confirmed its interest and support of this project to the Chancellor’s Office on August 21, 2020. Trailer Senate Bill SB 115, which approved funding for this project, was approved by the Governor the week of September 11, 2020. Due to the sense of urgency to create jobs and support the economy, there was then a sense of urgency to expedite the project schedule. The District promptly generated and published a Request for Qualifications/Proposals to Architectural Firms on August 24, 2020. Four (4) Pre-Qualification and Proposal packages from Architectural Firms were received on September 21, 2020.

This project will provide modernized STEM Lab spaces that are flexible and adaptable to the changing needs of multiple instructional programs to enhance space utilization and provide creative opportunities for Student Learning.

This project is an 80 percent State funded project.

Project Funding:

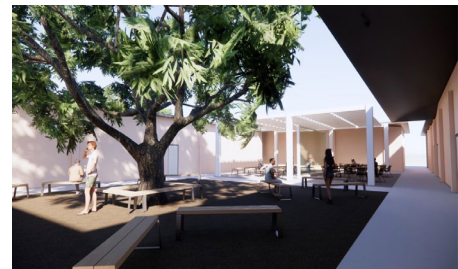
State Funding Match: \$3,607,000

Local Funding Match: \$ 993,000

Total Project Funding: \$4,600,000

Since awarding tBP Architecture in late October 2020, there has been many project team meetings and early design concept renderings have been generated. The renderings on the left are some early courtyard concepts to energize and stimulate outdoor “sticky places” for students to learn and gather outside the traditional classroom.

The State is expected to authorize and allocate funding for the Working Drawings Phase of the project in July 2021. Working Drawings are expected to be completed in December 2021





Yuba College, Campus-Wide Fire Alarm Systems Upgrade Project (80% State Funded)

On August 13, 2020, the Board of Trustees Authorized the District to award the Architectural design and contract administration services to JKAE Architecture and Engineering for the Yuba College Campus-Wide Fire Alarm System Upgrade Project for a total cost of \$326,000.

The Yuba College Campus has a wide variety of Fire Alarm Systems manufacturer brands and vintages. Some of the fire alarm systems date back to the early 1960's. This project will holistically upgrade and tie all of the Fire Alarm Systems together into one code-compliant functional fire alarm system. This will improve emergency alarming and communication with local Fire Departments when they arrive on campus in response to an alarm condition.

On June 4, 2020, the District issued a "Request for Qualifications (RFQ) to solicit pre-qualification packages from interested Firms. On June 30, 2020, nine (9) Architectural Firms submitted pre-qualification packages for consideration. Six (6) of the Architectural Firms were pre-qualified to



NYC FIRE DEPT.
COA # 6314



participate in a "Request for Proposal" process for the project. On July 22, 2020, all six (6) of the Firms provided proposals.

This project is an 80 percent State funded project.

Project Funding:

State Funding Match: \$4,022,000

Local Funding Match: \$1,005,000

Total Project Funding: \$5,027,000

Since this project was awarded to JKAE, the Preliminary Planning Package documents including the drawings and cost estimate have been generated and presented to the State Chancellors Office on November 10, 2020 for review. The State Chancellor's Office has approved the Preliminary Planning Package and has forwarded it to the State Department of Finance for consideration to award the Working Drawings (Construction Drawings) design funding. It is expected that by January, the State Department of Finance will approve the Working Drawing funding and provide a form 14 d letter authorizing the District to continue the Design work with JKAE.

This project will improve the safety of the Yuba College campus.

Other Capital Improvement Projects – Non Measure J Or Q

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

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

RETIREE BENEFITS – FUND 69

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

ASSOCIATED STUDENTS TRUST – FUND 71

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

STUDENT REPRESENTATION FEES FUND 72

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

STUDENT FINANCIAL AID TRUST FUND 74

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

STUDENT TRUST – FUND 79

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

FUND 69 - INTERNAL SERVICE RETIREE BENEFITS

Detail Revenues, Expenditures and Fund Balance

	Adopted Budget 2020-21	* Unaudited Actuals 2020-21	Adopted Budget 2021-22
Beginning Fund Balance	<u>\$ 3,345,909</u>	<u>\$ 3,345,909</u>	<u>\$ 920</u>
Local/Other Revenue:			
8860 Interest	55,000	25,011	
8942 Other Financing Sources		(3,370,000)	-
8981 Transfers In	<u>3,004,400</u>	<u>2,747,676</u>	<u>7,970,787</u>
Total Local/Other Revenue	<u>\$ 3,059,400</u>	<u>\$ (597,313)</u>	<u>\$ 7,970,787</u>
Total Revenue	<u>\$ 3,059,400</u>	<u>\$ (597,313)</u>	<u>\$ 7,970,787</u>
Benefits Expenses:			
3400 Health Benefits	<u>3,004,400</u>	<u>2,747,676</u>	<u>2,853,000</u>
Total Operating Expenses	<u>\$ 3,004,400</u>	<u>\$ 2,747,676</u>	<u>\$ 2,853,000</u>
Total Expenditures	<u>\$ 3,004,400</u>	<u>\$ 2,747,676</u>	<u>\$ 2,853,000</u>
Net Increase (Decrease) in Fund Balance	<u>\$ 55,000</u>	<u>\$ (3,344,989)</u>	<u>\$ 5,117,787</u>
Estimated Ending Fund Balance	<u>\$ 3,400,909</u>	<u>\$ 920</u>	<u>\$ 5,118,707</u>

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

Fiscal Year 2021-22
Fiduciary Funds

	Trust Fund Associated Students	Trust Fund Student Representation	Trust Fund Financial Aid	Trust Fund Other - OPEB Trust
*Beginning Fund Balance	\$ 97,300	\$ 8,502	-	\$ 7,171,530
Revenues				
Federal			15,504,000	
State			3,774,000	430,292
Local	11,900	15,410		3,286,375
Total Revenue	\$ 11,900	\$ 15,410	19,278,000	\$ 3,716,667
Expenditures				
Classified Salaries				
Benefits	-			
Supplies and Materials	12,000			
Other Operating Expenses	12,600	7,705		3,200
Capital Outlay				
Scholarships			19,278,000	
Debt Retirement				
Other Outgo				-
Total Expenditures	\$ 24,600	\$ 7,705	19,278,000	\$ 3,200
Net Increase (Decrease) in Fu	\$ (12,700)	\$ 7,705	\$ -	\$ 3,713,467
Estimated Ending Fund Balan	\$ 84,600	\$ 16,207	\$ -	\$ 10,884,997

* Unaudited beginning fund balance

ASSOCIATED STUDENTS TRUST - FUND 71

Detail Revenues, Expenditures and Fund Balance

	Adopted Budget 2020-21	* Unaudited Actuals 2020-21	Adopted Budget 2021-22
Beginning Fund Balance	\$ 97,146	\$ 97,300	\$ 97,300
Local/Other Revenue:			
8821 Donations	40,000		11,900
8822 Commissions			
8823 Contributions and Gifts			
8840 Sales and Commissions			
8899 Other local Revenue		7,500	
Total Local/Other Revenue	<u>\$ 40,000</u>	<u>\$ 7,500</u>	<u>\$ 11,900</u>
Total Revenue	<u>\$ 40,000</u>	<u>\$ 7,500</u>	<u>\$ 11,900</u>
Supplies and Materials:			
4100 Duplicating			
4500 Non-instructional Supplies	20,000	3,500	12,000
Total Supplies and Materials	<u>\$ 20,000</u>	<u>\$ 3,500</u>	<u>\$ 12,000</u>
Operating Expenses:			
5100 Rents, Leases, and Repairs		-	
5200 Conferences and Travel			
5900 Other Services and Expenses	20,000	4,000	12,600
Total Operating Expenses	<u>\$ 20,000</u>	<u>\$ 4,000</u>	<u>\$ 12,600</u>
Equipment			
6410 Additional Equipment over \$ 1,000			
Total Equipment			
Other Outgo:			
7500 Student Financial Aid	-	-	-
Total Other Outgo	-	-	-
Total Expenditures	<u>\$ 40,000</u>	<u>\$ 7,500</u>	<u>\$ 24,600</u>
Net Increase (Decrease) in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (12,700)</u>
Estimated Ending Fund Balance	<u>\$ 97,146</u>	<u>\$ 97,300</u>	<u>\$ 84,600</u>

FUND 72 - STUDENT REPRESENTATION FEE TRUST

Detail Revenues, Expenditures and Fund Balance

	Adopted Budget 2020-21	* Unaudited Actuals 2020-21	Adopted Budget 2021-21
Beginning Fund Balance	\$ 1,762	\$ 1,762	\$ 8,502
Local/Other Revenue:			
8884 Student Representation Fees	13,982	13,480	15,410
Total Local/Other Revenue	\$ 13,982	\$ 13,480	\$ 15,410
Total Revenue	\$ 13,982	\$ 13,480	\$ 15,410
Operating Expenses:			
5300 Membership Fees	6,990	6,740	7,705
Total Operating Expenses	\$ 6,990	\$ 6,740	\$ 7,705
Total Expenditures	\$ 6,990	\$ 6,740	\$ 7,705
Net Increase (Decrease) in Fund Balance	\$ 6,992	\$ 6,740	\$ 7,705
Estimated Ending Fund Balance	\$ 8,754	\$ 8,502	\$ 16,207

FUND 74 -STUDENT FINANCIAL AID TRUST

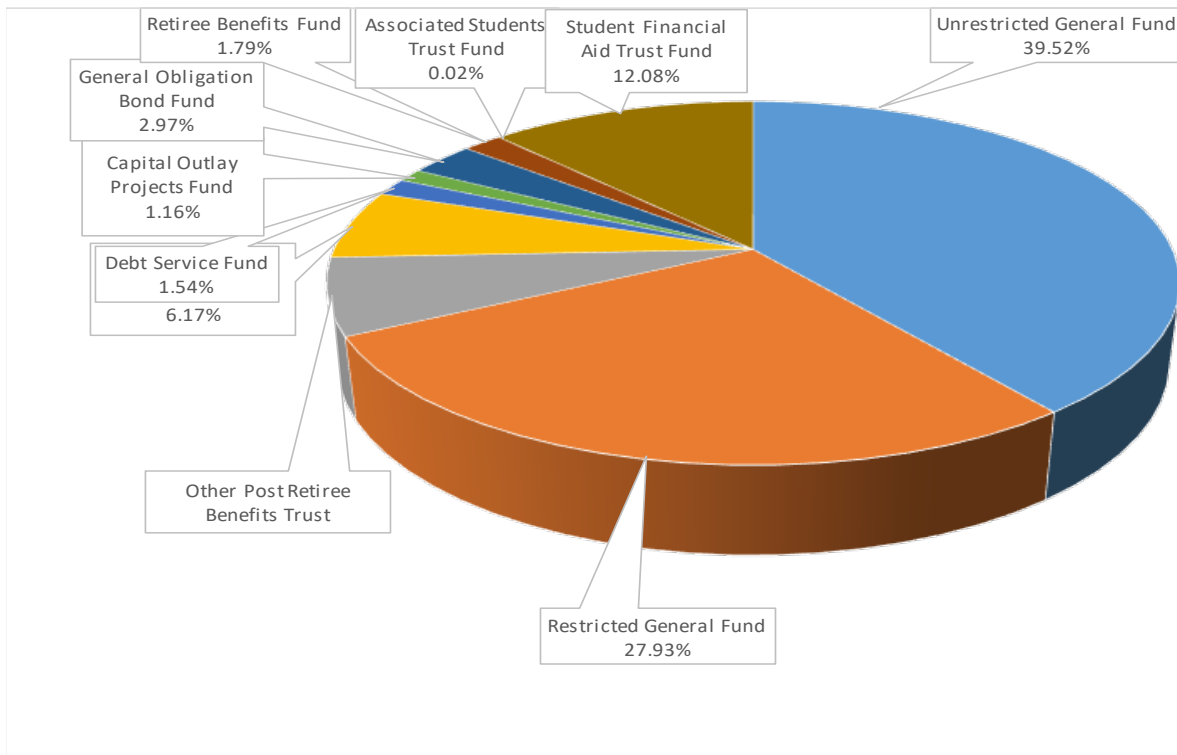
Detail Revenues, Expenditures and Fund Balance

	Adopted Budget 2020-21	* Unaudited Actuals 2020-21	Adopted Budget 2021-22
Federal Revenue:			
8150 Pell Grant	15,340,000	9,900,000	10,098,000
8150 Support Ed Opportunity	360,000	537,000	547,740
8150 Direct Student Loans	378,000	290,000	295,800
8190 CARES Act	922,000	4,473,000	4,562,460
Total Federal Revenue	\$ 17,000,000	\$ 15,200,000	\$ 15,504,000
State Revenue:			
8623 College Completion	-	-	-
8623 Dreamer Students	-	-	-
8623 CARE	-	-	-
8699 COGB	-	-	-
Total State Revenue	\$ -	\$ -	\$ -
Local/Other Revenue:			
8820 Transfer Scholar	5,000	15,000	15,300
8820 Financial Aid Foundation	75,000	96,000	97,920
8820 AmeriCorp	30,000	53,000	54,060
8820 Sawtell	20,000	24,000	24,480
8820 Hayter Scholarship	-	-	-
8820 Other Scholarships	100,000	109,000	111,180
8981 Transfers In - COBG	2,200,000	1,700,000	1,734,000
8981 Transfers In - TANF	400,000	33,000	33,660
8981 Transfers In - EOPS/CARE	850,000	600,000	612,000
8981 Transfers In - Student Success	1,500,000	1,070,000	1,091,400
Total Local/Other Revenue	\$ 5,180,000	\$ 3,700,000	\$ 3,774,000
Total Revenue	\$ 22,180,000	\$ 18,900,000	\$ 19,278,000
Other Outgo:			
7500 Student Financial Aid	22,180,000	18,900,000	19,278,000
Total Other Outgo	\$ 22,180,000	\$ 18,900,000	\$ 19,278,000
Total Expenditures	\$ 22,180,000	\$ 18,900,000	\$ 19,278,000

ADOPTED BUDGET SUMMARY - ALL FUNDS

Fund	2021-22 Budget	% of Total
Unrestricted General Fund	\$ 63,052,362	39.52%
Restricted General Fund	44,565,725	27.93%
Other Post Retiree Benefits Trust	10,884,997	6.82%
Bond Interest and Redemption Fund	9,838,288	6.17%
Debt Service Fund	2,449,862	1.54%
Capital Outlay Projects Fund	1,845,583	1.16%
General Obligation Bond Fund	4,743,674	2.97%
Retiree Benefits Fund	2,853,000	1.79%
Associated Students Trust Fund	24,600	0.02%
Student Financial Aid Trust Fund	19,278,000	12.08%
TOTAL	\$ 159,536,091	100.00%

The 2021-22 budgets for each fund include, for the most part, expenditure budgets. For fund balance information, please refer to the summary page. The relationship of each fund to the total Adopted Budget is illustrated in the table above.



Gann Report

CALIFORNIA COMMUNITY COLLEGES GANN LIMIT WORKSHEET Budget Year 2021-22

DISTRICT: YUBA
DATE: August 24, 2021

I. 2021-22 Appropriations Limit:			
A.	2020-21 Appropriations Limit		\$ 107,178,164
B.	2021-22 Price Factor:	1.0573	
C.	Population factor:		
	1 2019-20 Second Period Actual FTES ¹	7,626.0000	
	2 2020-21 Second Period Actual FTES ¹	6,500.0000	
	3 2021-22 Population Change Factor	0.8523	
	(C.2. divided by C.1.)		
D.	2020-21 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		\$ 96,582,186
E.	Adjustments to increase limit:		
	1 Transfers in of financial responsibility	-	
	2 Temporary voter approved increases	-	
	3 Total adjustments - increase		-
F.	Adjustments to decrease limit:		
	1 Transfers out of financial responsibility	-	
	2 Temporary voter approved increases	-	
	3 Total adjustments - decrease	-	-
G.	2021-22 Appropriations Limit		\$ 96,582,186
II. 2021-22 Appropriations Subject to Limit			
A.	State Aid ²		\$ 27,043,125
B.	State Subventions ³		173,327
C.	Local Property taxes		32,043,379
D.	Estimated excess Debt Service taxes		-
E.	Estimated Parcel taxes, Square Foot taxes, etc.		-
F.	Interest on proceeds of taxes		25,100
G.	Less: Costs for Unreimbursed Mandates ⁴		5,844
H.	2021-22 Appropriations Subject to Limit		\$ 59,279,087
III. A.	District is within Appropriations Limit		37,303,099

¹ Second period actual FTES corresponds to total resident FTES as reported on the second period CCFS-320 report.
² Includes Unrestricted General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, Part-Time Faculty Office Hours
³ Home Owners Property Tax Relief, Timber Yield Tax, etc...
⁴ Local Appropriations for Unreimbursed State, Court, and Federal Mandates. This may include amounts of district money spent for unreimbursed mandates such as the federally-required Medicare payments and Social Security contributions for hourly, temporary, part-time, and student employees not covered by PERS or STRS.

Yuba Community College District 2019-20 General Fund Budget

Fifty Percent (50%) Law Trends

	FY17-18 Actuals	FY18-19 Actuals	FY19-20 Actuals	FY20-21 Actuals*
Total Instructional Costs	\$23,821,425	\$25,058,728	\$25,650,686	\$25,106,416
Total Current Expense of Education (CEE)	\$46,547,488	\$47,974,332	\$50,203,663	\$48,722,881
Percent of CEE	51.21%	52.23%	51.09%	51.53%

*Estimated 20-21 50% law calculation

The contracted district audit manual contains the following definitions:

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

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



Glossary

A

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

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

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

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

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

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

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

ACTUALS: (See Unaudited Actuals)

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

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

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

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

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

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

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

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

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

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

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

B

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

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

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

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

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

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

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

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

C

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

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

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

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

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

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

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

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

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

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

CERTIFICATED PERSONNEL: (See Academic Employee)

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

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

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

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

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

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

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

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

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

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

COP: (see Certificate of Participation)

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

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

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

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

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

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

D

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

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

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

DEFICIT: Excess of liabilities over assets.

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

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

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

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

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

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

E

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

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

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

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

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

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

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

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

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

F

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

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

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

FTEF: (see Full-time Equivalent Faculty)

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

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

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

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

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

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

G

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

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

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

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

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

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

H

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

I

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

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

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

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

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

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

J

JPA: Joint powers agreement.

L

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

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

M

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

N

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

O

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

P

P1: First principal apportionment.

P2: Second principal apportionment.

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

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

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

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

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

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

R

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

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

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

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

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

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

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

S

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

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

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

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

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

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

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

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

T

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

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

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

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

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

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

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

U

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

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

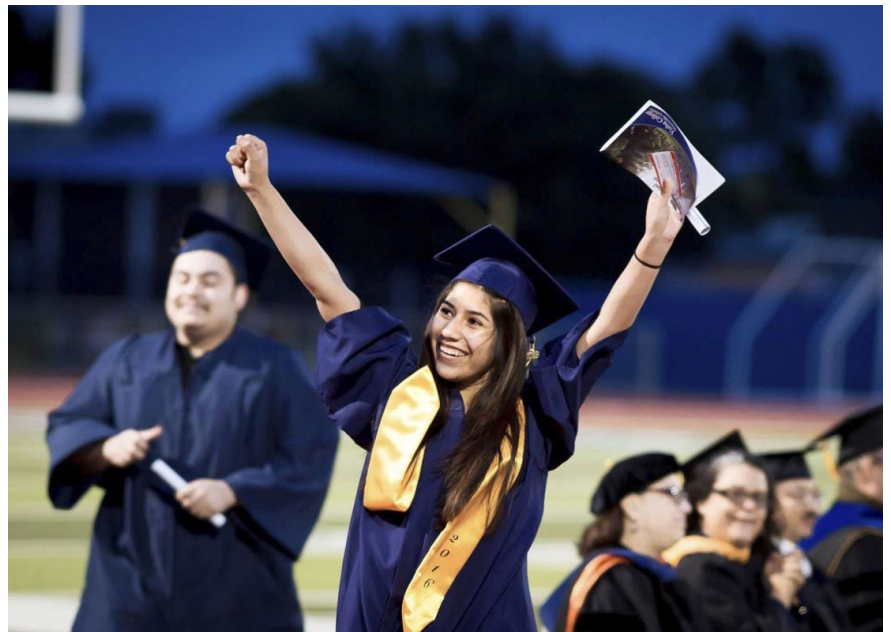
UNRESTRICTED FUNDS: Funds which may be expended for any general purpose within guidelines established for the fund.

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

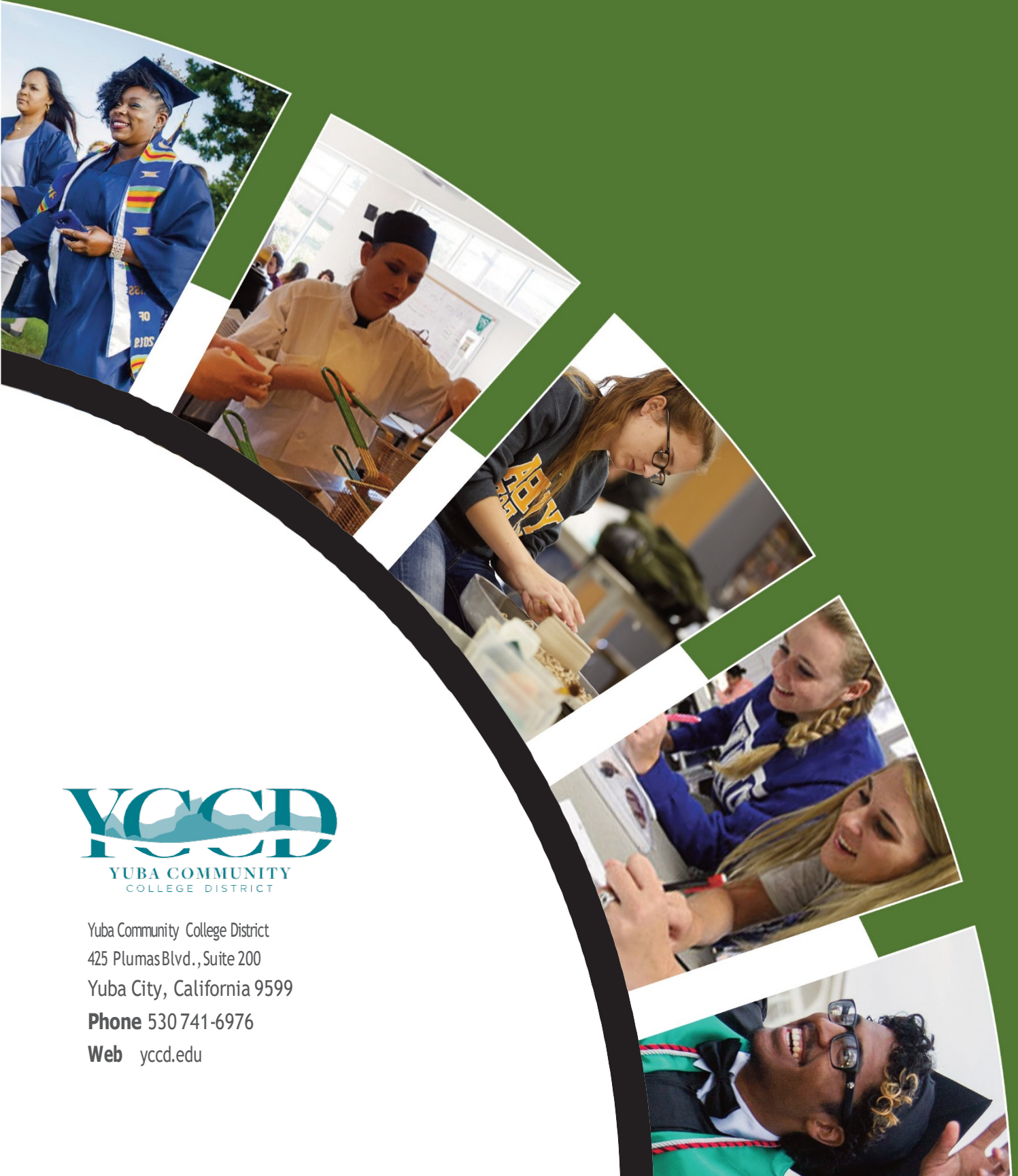
W

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

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



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



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