

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2021-2022)
(Budget Report for Fiscal Year 2022-2023)

District: YUBA

District Code: 290

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

District Chief Business Officer

Date

District Superintendent

Date

Contact: Divinder Bains Director of Fiscal Services

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

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 290

Name: YUBA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	9,627,219	9,627,219		9,627,219
Other	1300	7,553,666	7,553,666		7,553,666
Total Instructional Salaries		17,180,885	17,180,885	0	17,180,885
Non-Instructional Salaries					
Contract or Regular	1200		4,506,007	205,081	4,711,088
Other	1400		291,213	3,000	294,213
Total Non-Instructional Salaries		0	4,797,220	208,081	5,005,301
Total Academic Salaries		17,180,885	21,978,105	208,081	22,186,186
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		5,812,922	215,754	6,028,676
Other	2300		573,449	13,506	586,955
Total Non-Instructional Salaries		0	6,386,371	229,260	6,615,631
Instructional Aides					
Regular Status	2200	507,886	507,886		507,886
Other	2400	372,310	372,310	3,500	375,810
Total Instructional Aides		880,196	880,196	3,500	883,696
Total Classified Salaries		880,196	7,266,567	232,760	7,499,327
Employee Benefits	3000	6,780,051	13,504,540	186,265	13,690,805
Supplies and Materials	4000		296,493	586	297,079
Other Operating Expenses	5000	115,930	5,883,793	94,100	5,977,893
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		24,957,062	48,929,498	721,792	49,651,290

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 290

Name: YUBA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441		3,250		3,250
Student Transportation	6491		1,815		1,815
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		621		621
Objects to Exclude	Object Code				
Rents and Leases	5060		103,154		103,154
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		1,393,295		1,393,295

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 290

Name: YUBA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410		323,285		323,285
Equipment - Replacement	6420				0
Total Equipment		0	323,285	0	323,285
Total Capital Outlay		0	323,285	0	323,285
Other Outgo	7000			15,047,366	15,047,366
Total Exclusions		0	1,825,420	15,047,366	16,872,786
Total for ECS 84362, 50% Law		24,957,062	47,104,078	(14,325,574)	32,778,504
Percent of CEE (Instructional Salary Cost / Total CEE)		52.98%	100.00%		
50% of Current Expense of Education			23,552,039		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		24,957,062	47,104,078	(14,325,574)	32,778,504
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		24,957,062	48,929,498	721,792	49,651,290
Capital Expenditures	6000	23,622	323,284		323,284
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		24,980,684	49,252,782	721,792	49,974,574

For Year Ended June 30, 2022

District ID: 290

Name: YUBA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	21,050,650	11,537,393	32,588,043
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	10,000		10,000
Investments (at cost)	9120			0
Accounts Receivable	9130	3,296,715	5,847,024	9,143,739
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	409,671		409,671
TOTAL ASSETS		24,767,036	17,384,417	42,151,453
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,769,659	1,067,985	2,837,644
Accrued Salaries and Wages Payable	9520	683,656		683,656
Compensated Absences Payable Current	9530	1,369,020		1,369,020
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,051,338	16,316,432	17,367,770
TOTAL LIABILITIES		4,873,673	17,384,417	22,258,090

For Year Ended June 30, 2022

District ID: 290

Name: YUBA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752	19,893,363		19,893,363
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		19,893,363	0	19,893,363
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		19,893,363	0	19,893,363
TOTAL LIABILITIES AND FUND EQUITY		24,767,036	17,384,417	42,151,453

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

Governmental Funds Group

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

District ID: 290

Name: YUBA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	28,442,060		1,352,717
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	321,648		
Due from Other Funds	9140			
TOTAL ASSETS		28,763,708	0	1,352,717
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			1,352,717
TOTAL LIABILITIES		0	0	1,352,717

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 290

Name: YUBA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	28,763,708		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		28,763,708	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		28,763,708	0	0
TOTAL LIABILITIES AND FUND EQUITY		28,763,708	0	1,352,717

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 290

Name: YUBA

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

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 290

Name: YUBA

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 290

Name: YUBA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111		46,819,594	
In County Treasury	9112	1,187,991	9,335	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	3,347,277	2,645	
Due from Other Funds	9140	1,355,525		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		5,890,793	46,831,574	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	14,291	131,591	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	3,852,215		
TOTAL LIABILITIES		3,866,506	131,591	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 290

Name: YUBA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	2,024,287		
Committed Fund Balance	9753		46,699,983	
Assigned Fund Balance	9754			
Total Designated Fund Balance		2,024,287	46,699,983	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		2,024,287	46,699,983	0
TOTAL LIABILITIES AND FUND EQUITY		5,890,793	46,831,574	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 290

Name: YUBA

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 290

Name: YUBA

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 290

Name: YUBA

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 290

Name: YUBA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		
Cash With Fiscal Agents	9113		5,095,207
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		0	5,095,207

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 290

Name: YUBA

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 290

Name: YUBA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		5,095,207
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	5,095,207
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	5,095,207
TOTAL LIABILITIES AND FUND EQUITY		0	5,095,207

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 290

Name: YUBA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	111,894			746,459				
In County Treasury	9112		20,710						
Cash With Fiscal Agents	9113								9,253,851
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				68,201				
Due from Other Funds	9140		38						
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		111,894	20,748	0	814,660	0	0	0	9,253,851

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 290

Name: YUBA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	724			272,818				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	111,170	6,372		541,842				
Total Current Liabilities and Deferred Revenue		111,894	6,372	0	814,660	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	111,894	6,372	0	814,660	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 290

Name: YUBA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752		14,376						9,253,851
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	14,376	0	0	0	0	0	9,253,851
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		0	14,376	0	0	0	0	0	9,253,851
TOTAL LIABILITIES AND FUND EQUITY		111,894	20,748	0	814,660	0	0	0	9,253,851

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 290

Name: YUBA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	5,341		5,341
Higher Education Act	8120		2,014,265	2,014,265
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		83,856	83,856
Student Financial Aid	8150			0
Veterans Education	8160	2,288		2,288
Vocational and Technical Education Act (VATEA)	8170		353,300	353,300
Other Federal Revenues	8190		7,199,490	7,199,490
Total Federal Revenues	8100	7,629	9,650,911	9,658,540
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	11,965,044		11,965,044
Other General Apportionment	8613	1,463,801		1,463,801
General Categorical Programs	8620			
Child Development	8621		1,082,567	1,082,567
Extended Opportunity Programs and Services(EOPS)	8622		1,198,624	1,198,624
Disabled Students Programs and Services(DSPS)	8623		792,994	792,994
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		646,164	646,164
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		10,048,245	10,048,245

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 290

Name: YUBA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	15,179,150		15,179,150
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,705,621	1,705,621
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	210,009		210,009
Timber Yield Tax	8672	34,653		34,653
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,393,295	211,879	1,605,174
State Mandated Costs	8685	231,252		231,252
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,451,936	2,421,658	4,873,594
Total State Revenues	8600	32,929,140	18,107,752	51,036,892

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 290

Name: YUBA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	28,641,845		28,641,845
Tax Allocation, Supplemental Roll	8812	640,280		640,280
Tax Allocation, Unsecured Roll	8813	1,463,267		1,463,267
Prior Years Taxes	8816	50,498		50,498
Education Revenues Augmentation Fund (ERAF)	8817	785,435		785,435
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	95,765		95,765
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	99,552		99,552
Sales and Commissions	8840	32,399		32,399
Rentals and Leases	8850	20,824		20,824
Interest and Investment Income	8860	129,694		129,694
Student Fees and Charges	8870			
Community Services Classes	8872	8,474		8,474
Dormitory	8873			0
Enrollment	8874	5,869,272		5,869,272
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(4,114,171)	(206,361)	(4,320,532)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		168,339	168,339
Instructional Materials Fees and Sales of Materials	8877	6,632		6,632
Insurance	8878			0
Student Records	8879	39,149		39,149
Nonresident Tuition	8880	305,858		305,858
Parking Services and Public Transportation	8881		45,331	45,331
Other Student Fees and Charges	8885	17,378		17,378
Other Local Revenues	8890	32,678	2,434,638	2,467,316
Total Local Revenues	8800	34,124,829	2,441,947	36,566,776
Total Revenues		67,061,598	30,200,610	97,262,208

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 290

Name: YUBA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#		1,000,000	1,000,000
Total Other Financing Sources	8900	0	1,000,000	1,000,000
Total Revenues and Other Financing Sources		67,061,598	31,200,610	98,262,208

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	767,084	21,114	81,438	200,716		1,070,352
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,179,284		35,752			2,215,036
Business and Management	0500	1,309,631	24,697	22,941			1,357,269
Communications	0600	151,412			3,831		155,243
Computer and Information Science	0700	225,496					225,496
Education	0800	1,160,440	281,676	108,555	14,528		1,565,199
Engineering and Related Industrial Technology	0900	618,630	502	40,238	343,982		1,003,352
Fine and Applied Arts	1000	1,091,293	11,126	8,377	4,620		1,115,416
Foreign language	1100	303,108					303,108
Health	1200	2,422,675	92,900	90,910	257,489		2,863,974
Consumer Education And Home Economics	1300	901,662	353,001	77,121	6,700		1,338,484
Law	1400						0
Humanities(Letters)	1500	3,129,194		120			3,129,314
Library Science	1600	337	16,326	37,222	59,362		113,247
Mathematics	1700	2,690,710	646	2,174	406		2,693,936
Military Studies	1800						0
Physical Sciences	1900	1,516,809	5,974	5,862	237		1,528,882
Psychology	2000	639,251					639,251
Public Affairs and Services	2100	1,187,185	92,582	81,031	148,294		1,509,092
Social Sciences	2200	1,614,221		6			1,614,227
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,549,656	132,212	135,680			3,817,548
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	(35,511)					(35,511)
Sub-Total Instructional Activites		25,422,567	1,032,756	727,427	1,040,165		28,222,915
Total Expenditures for GF Activities*		25,983,716	33,305,573	12,340,943	4,188,632	20,403,684	96,222,548

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		3,549,115	524,934	121,677		4,195,726
Course and Curriculum Development	6020	232,488	632,457	70,257	21,149		956,351
Academic / Faculty Senate	6030		643,439	43,718			687,157
Other Instructional Administration & Governance	6090		102,657	12,689			115,346
Total Instructional Admin. & Governance		232,488	4,927,668	651,598	142,826	0	5,954,580
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		717,062	5,075	155,995		878,132
Media	6130		88,436				88,436
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	805,498	5,075	155,995	0	966,568
Admissions and Records	6200	318,569	658,041	12,238			988,848
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,765,801	502			1,766,303
Matriculation and Student Assessment	6320						0
Transfer Programs	6330			242			242
Career Guidance	6340		43,886	46,548			90,434
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	1,809,687	47,292	0	0	1,856,979

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410	6,592	479,959	4,134			490,685
Disabled Student Programs and Services (DSPS)	6420		1,008,759	70,152	79,162		1,158,073
Extended Opportunity Programs and Services (EOPS)	6430		1,224,481	52,421	2,493		1,279,395
Health Services	6440			171,589			171,589
Student Personnel Administration	6450		688,482	28,270			716,752
Financial Aid Administration	6460		1,145,971	78,025	2,565		1,226,561
Job Placement Services	6470						0
Veterans Services	6480		99,940	10,632	6,727		117,299
Miscellaneous Student Services	6490		5,669,358	1,294,538	151,513		7,115,409
Total Other Student Services		6,592	10,316,950	1,709,761	242,460	0	12,275,763
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		931,769	483,611	18,929		1,434,309
Custodial Services	6530		1,466,573	163,754	27,272		1,657,599
Grounds Maintenance and Repairs	6550		236,896	69,643			306,539
Utilities	6570			1,089,780			1,089,780
Other Operations and Maintenance of Plant	6590			245,559			245,559
Total Operation and Maintenance of Plant	6500	0	2,635,238	2,052,347	46,201	0	4,733,786
Planning, Policymaking and Coordinations	6600		3,788,477	2,000,686	3,149		5,792,312

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		101,415	65,671	1,668		168,754
Fiscal Operations	6720		1,298,991	2,335,966			3,634,957
Human Resources Management	6730		923,961	177,403	4,017		1,105,381
Noninstruct Staff Retirees' Benefits & Retirement *	6740		621				621
Staff Development	6750		66,288	42,396			108,684
Staff Diversity	6760			2,999			2,999
Logistical Services	6770		414,928	125,216			540,144
Management Information Systems	6780		1,789,670	1,412,185	2,465,223		5,667,078
Other General Institutional Support Services	6790		31,889	97,991	29,708		159,588
Total General Institutional Support Services	6700	0	4,627,763	4,259,827	2,500,616	0	11,388,206
Community Services & Economic Development	6800						
Community Recreation	6810			3,250			3,250
Community Service Classes	6820	3,500	739				4,239
Community Use of Facilities	6830		67,352	32,310			99,662
Economic Development	6840						0
Other Community Services & Economic Development	6890		706,980	136,810			843,790
Total Community Services	6800	3,500	775,071	172,370	0	0	950,941

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		1,315,521	262,007	17,276		1,594,804
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		523,443	383,923	2,351		909,717
Student and Co-Curricular Activities	6960		8,588	48,709			57,297
Student Housing	6970						0
Other Ancillary Services	6990		80,872				80,872
Total Ancillary Services	6900	0	1,928,424	694,639	19,627	0	2,642,690
Auxiliary Operations	7000						
Contract Education	7010			7,683			7,683
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	7,683	0	0	7,683

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100				37,593		37,593
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					19,254,660	19,254,660
Student Aid	7320					1,149,024	1,149,024
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	20,403,684	20,403,684
Sub-Total Non-Instructional Activites		561,149	32,272,817	11,613,516	3,148,467	20,403,684	67,999,633
Total Expenditures General Fund: activities *		25,983,716	33,305,573	12,340,943	4,188,632	20,403,684	96,222,548

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: YUBA

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$59,279,087
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	6,500.00		
	2. 2021-2022 Second Period Actual FTES	6,200.00		
	3. 2021-2022 Population change factor (C2/C1)	0.9538		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$60,809,193
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$60,809,193
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$60,809,193
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			33,860,139
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			180,000
C.	Local Property taxes			34,772,115
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2022-2023 Appropriations Subject to Limit			\$68,812,254

For Actual Year: 2021-2022

Budget Year: 2022-2023

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	7,629	6,600	9,650,911	18,857,862	9,658,540	18,864,462
State Revenues	8600	32,929,140	36,191,150	18,107,752	31,160,781	51,036,892	67,351,931
Local Revenues	8800	34,124,829	37,076,256	2,441,947	447,229	36,566,776	37,523,485
Total Revenues		67,061,598	73,274,006	30,200,610	50,465,872	97,262,208	123,739,878
EXPENDITURES:							
Academic Salaries	1000	22,186,185	24,221,433	4,683,877	4,996,723	26,870,062	29,218,156
Classified Salaries	2000	7,499,325	11,377,545	6,391,873	5,906,508	13,891,198	17,284,053
Employee Benefits	3000	13,690,782	17,166,074	4,837,247	4,467,519	18,528,029	21,633,593
Supplies and Materials	4000	297,079	591,158	1,266,706	3,468,357	1,563,785	4,059,515
Other Operating Expenses and Services	5000	5,977,917	7,423,823	4,799,241	20,916,610	10,777,158	28,340,433
Capital Outlay	6000	323,284	272,961	3,865,348	4,818,711	4,188,632	5,091,672
Total Expenditures		49,974,572	61,052,994	25,844,292	44,574,428	75,818,864	105,627,422
Excess /(Deficiency) of Revenues over Expenditures		17,087,026	12,221,012	4,356,318	5,891,444	21,443,344	18,112,456
Other Financing Sources	8900		0	1,000,000	2,024,241	1,000,000	2,024,241
Other Outgo	7000	15,047,366	12,173,531	5,356,318	7,915,685	20,403,684	20,089,216
Net Increase/(Decrease) in Fund Balance		2,039,660	47,481	0	0	2,039,660	47,481
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	17,853,703	19,893,363	0	0	17,853,703	19,893,363
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	17,853,703		0		17,853,703	
Ending Fund Balance, June 30		19,893,363	19,940,844	0	0	19,893,363	19,940,844

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2021-2022

Budget Year: 2022-2023

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					268,455	351,131
State Revenues	8600						
Local Revenues	8800	14,879,316	12,931,444			(45,462)	
Total Revenues		14,879,316	12,931,444	0	0	222,993	351,131
Other Financing Sources	8900						
Interfund Transfers In	8981					2,230,868	2,137,295
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	2,230,868	2,137,295
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	4,735,000	12,931,444			1,686,166	2,488,426
Debt Interest and Other Service Charges	7120	7,877,444				767,695	
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	12,612,444	12,931,444	0	0	2,453,861	2,488,426
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(12,612,444)	(12,931,444)	0	0	(222,993)	(351,131)
Net Increase/Decrease in Fund Balance		2,266,872	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	26,496,836	28,763,708		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	26,496,836		0		0	
Ending Fund Balance, June 30		28,763,708	28,763,708	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	3,647,809	27,887,688				
Local Revenues	8800	980,216	12,000	10,080	12,000		
Total Income		4,628,025	27,899,688	10,080	12,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			131,853			
Other Operating Expenses and Services	5000	1,347,484	100,000	16,637			
Capital Outlay	6000	3,602,000	28,962,688	6,053,741	19,501,613		
Total Expenditures		4,949,484	29,062,688	6,202,231	19,501,613	0	0
Excess /(Deficiency) of Revenues over Expenditures		(321,459)	(1,163,000)	(6,192,151)	(19,489,613)	0	0
Other Financing Sources	8900	(935,261)	1,075,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,256,720)	(88,000)	(6,192,151)	(19,489,613)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,281,007	2,024,287	52,892,134	46,699,983		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	3,281,007		52,892,134		0	
Ending Fund Balance, June 30		2,024,287	1,936,287	46,699,983	27,210,370	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2021-2022

Budget Year: 2022-2023

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800			11,499	12,600		
Other Financing Sources	8900			7,905,123	862,587		
Total Income		0	0	7,916,622	875,187		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			2,822,336	2,862,587		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	2,822,336	2,862,587		
Net Profit or Loss		0	0	5,094,286	(1,987,400)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	5,094,286	(1,987,400)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	921	5,095,207		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		921			
Ending Fund Balance, June 30		0	0	5,095,207	3,107,807		

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	33,267	30,000	14,339	15,100		
Total Income		33,267	30,000	14,339	15,100	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	6,072	2,500				
Other Operating Expenses and Services	5000	1,306	2,000	15,205	7,550		
Capital Outlay	6000						
Total Expenditures		7,378	4,500	15,205	7,550	0	0
Excess /(Deficiency) of Revenues over Expenditures		25,889	25,500	(866)	7,550	0	0
Other Financing Sources	8900	(111,170)					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(85,281)	25,500	(866)	7,550	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	85,281	0	15,242	14,376		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	85,281		15,242		0	
Ending Fund Balance, June 30		0	25,500	14,376	21,926	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	14,802,078	15,500,000				
State Revenues	8600	10,492	3,500,000				
Local Revenues	8800	(204,659)	250,000				
Total Income		14,607,911	19,250,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		14,607,911	19,250,000	0	0	0	0
Other Financing Sources	8900	3,922,294					
Other Outgo	7000	18,530,205	19,250,000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			(1,196,239)	
Total Income		0	0	(1,196,239)	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			7,815	8,500
Capital Outlay	6000				
Total Expenditures		0	0	7,815	8,500
Excess /(Deficiency) of Revenues over Expenditures		0	0	(1,204,054)	(8,500)
Other Financing Sources	8900			3,286,375	6,827,850
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	2,082,321	6,819,350
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	7,171,531	9,253,852
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		7,171,531	
Ending Fund Balance, June 30		0	0	9,253,852	16,073,202

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 290

Name: YUBA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,000,000
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	2,230,868
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	625,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	11,191,498
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	3,922,294

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			447,271		
Adjustments	9020		0			173,886		
Adjusted Beginning Balance	9030		0			621,157		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		1,393,295			211,879		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	191,841		191,841
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	191,841		191,841
Other Operating Expenses and Services	5000		1,393,295		1,393,295			1,393,295
Capital Outlay								
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	1,393,295	0	1,393,295	191,841		1,585,136
Ending Balance					0	641,195		641,195

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 290

Name: YUBA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			641,195		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			641,195		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		994,790			211,000		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	200,000		200,000
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	200,000		200,000
Other Operating Expenses and Services	5000		994,790		994,790			994,790
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	994,790	0	994,790	200,000		1,194,790
Ending Balance					0	652,195		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 290

Name: YUBA

EPA Revenue	15,179,150
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	15,179,150	0	0	15,179,150
TOTAL		15,179,150	0	0	15,179,150

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 290

Name: YUBA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	3,107,192	2,825,062	5,932,254	N/A	N/A
2022-23	4,245,885	3,736,314	7,982,199	2,049,945	34.56%
2023-24	4,420,794	4,078,852	8,499,646	517,447	6.48%
2024-25	4,525,152	4,112,698	8,637,850	138,204	1.63%
2025-26	4,636,554	4,143,371	8,779,925	142,075	1.64%
2026-27	4,682,920	4,184,805	8,867,725	87,800	1.00%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
The district has been using multi-year budget projections to anticipate and plan for increasing costs.