

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2022-2023)  
(Budget Report for Fiscal Year 2023-2024)

District: YUBA

District Code: 290

I, the District Chief Business Officer, hereby certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the California Code of Regulations beginning with section 58300 and to the best of my knowledge, the data contained in this report are true and correct.

**Chief Business Officer:** Kuldeep Kaur

**Electronic Certification Date:** Tuesday, October 10, 2023

Contact: Divinder Bains    Director of Fiscal Services  
(530) 741-6769    Ext:            dbains@yccd.edu

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
<b>Instructional Salaries</b>					
Contract or Regular	1100	8,857,038	8,857,038		8,857,038
Other	1300	7,500,710	7,500,710		7,500,710
<b>Total Instructional Salaries</b>		16,357,748	16,357,748	0	16,357,748
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		3,698,287	420,197	4,118,484
Other	1400		140,395		140,395
<b>Total Non-Instructional Salaries</b>		0	3,838,682	420,197	4,258,879
<b>Total Academic Salaries</b>		16,357,748	20,196,430	420,197	20,616,627
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		5,555,755	986,434	6,542,189
Other	2300		588,179	3,974	592,153
<b>Total Non-Instructional Salaries</b>		0	6,143,934	990,408	7,134,342
<b>Instructional Aides</b>					
Regular Status	2200	245,656	245,656		245,656
Other	2400	186,058	186,058		186,058
<b>Total Instructional Aides</b>		431,714	431,714	0	431,714
<b>Total Classified Salaries</b>		431,714	6,575,648	990,408	7,566,056
<b>Employee Benefits</b>	3000	6,132,228	11,866,780	745,260	12,612,040
<b>Supplies and Materials</b>	4000		410,674	8,218	418,892
<b>Other Operating Expenses</b>	5000	89,988	7,053,466	88,670	7,142,136
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		23,011,678	46,102,998	2,252,753	48,355,751

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		298,360		298,360
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		1,435,796		1,435,796

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 290

Name: YUBA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000			18,103,248	18,103,248
<b>Total Exclusions</b>		0	1,734,156	18,103,248	19,837,404
<b>Total for ECS 84362, 50% Law</b>		23,011,678	44,368,842	(15,850,495)	28,518,347
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		51.86%	100.00%		
<b>50% of Current Expense of Education</b>			22,184,421		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		23,011,678	44,368,842	(15,850,495)	28,518,347
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		23,011,678	46,102,998	2,252,753	48,355,751
<b>Capital Expenditures</b>	6000	35,926	394,120		394,120
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		23,047,604	46,497,118	2,252,753	48,749,871

For Year Ended June 30, 2023

District ID: 290

Name: YUBA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	30,984,902	29,778,202	60,763,104
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	10,000		10,000
Investments (at cost)	9120			0
Accounts Receivable	9130	1,963,138	4,242,540	6,205,678
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	418,263		418,263
<b>TOTAL ASSETS</b>		33,376,303	34,020,742	67,397,045
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,702,245	1,909,778	5,612,023
Accrued Salaries and Wages Payable	9520	381,248		381,248
Compensated Absences Payable Current	9530	1,531,488		1,531,488
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,204,872	32,110,964	33,315,836
<b>TOTAL LIABILITIES</b>		6,819,853	34,020,742	40,840,595

For Year Ended June 30, 2023

District ID: 290

Name: YUBA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752	26,556,450		26,556,450
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		26,556,450	0	26,556,450
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		26,556,450	0	26,556,450
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		33,376,303	34,020,742	67,397,045

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2023

**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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	31,940,724		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		31,940,724	0	0
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		0	0	0

- 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, 2023

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
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	31,940,724		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		31,940,724	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		31,940,724	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		31,940,724	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, 2023

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
<b>ASSETS</b>							
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						
<b>TOTAL ASSETS</b>		0	0	0	0	0	0
<b>LIABILITIES</b>							
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						
<b>TOTAL LIABILITIES</b>		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, 2023

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
<b>FUND BALANCE (NON-GASB 54)</b>							
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
<b>Fund Balance (GASB 54)</b>	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
<b>TOTAL FUND EQUITY</b>		0	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 290

Name: YUBA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	11,685,260	34,586,002	
Cash With Fiscal Agents	9113		9,335	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	4,551,826		
Due from Other Funds	9140	6,295,077		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		22,532,163	34,595,337	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,168,460	2,555,596	
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	18,400,814		
<b>TOTAL LIABILITIES</b>		20,569,274	2,555,596	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 290

Name: YUBA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	1,962,889		
Committed Fund Balance	9753		32,039,741	
Assigned Fund Balance	9754			
Total Designated Fund Balance		1,962,889	32,039,741	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		1,962,889	32,039,741	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		22,532,163	34,595,337	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 290

Name: YUBA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
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				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		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, 2023

District ID: 290

Name: YUBA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
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
<b>TOTAL LIABILITIES</b>	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, 2023

District ID: 290

Name: YUBA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
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
<b>Fund Balance (GASB 54)</b>	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				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 290

Name: YUBA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		3,121,620
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		0	3,121,620



COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 290

Name: YUBA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
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
<b>TOTAL LIABILITIES</b>	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 290

Name: YUBA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
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
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		3,121,620
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	3,121,620
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		0	3,121,620
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	3,121,620

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	105,688			383,381				
In County Treasury	9112		28,873						
Cash With Fiscal Agents	9113								16,711,486
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				1,025,210				
Due from Other Funds	9140		222						
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		105,688	29,095	0	1,408,591	0	0	0	16,711,486

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	3,192			22,272				
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	102,496	6,964		1,386,319				
Total Current Liabilities and Deferred Revenue		105,688	6,964	0	1,408,591	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
<b>TOTAL LIABILITIES</b>	968	105,688	6,964	0	1,408,591	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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
<b>FUND EQUITY</b>									
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
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752		22,131						16,711,486
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	22,131	0	0	0	0	0	16,711,486
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		0	22,131	0	0	0	0	0	16,711,486
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		105,688	29,095	0	1,408,591	0	0	0	16,711,486

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 290

Name: YUBA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110	10,753		10,753
Higher Education Act	8120		2,309,528	2,309,528
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		84,540	84,540
Student Financial Aid	8150			0
Veterans Education	8160	1,872		1,872
Vocational and Technical Education Act (VATEA)	8170		240,376	240,376
Other Federal Revenues	8190		11,219,048	11,219,048
<b>Total Federal Revenues</b>	8100	12,625	13,853,492	13,866,117
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	20,129,941		20,129,941
Other General Apportionment	8613	1,423,685		1,423,685
General Categorical Programs	8620			
Child Development	8621		1,196,053	1,196,053
Extended Opportunity Programs and Services(EOPS)	8622		1,707,602	1,707,602
Disabled Students Programs and Services(DSPS)	8623		845,024	845,024
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		330,477	330,477
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		11,975,451	11,975,451

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 290

Name: YUBA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	8,954,063		8,954,063
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		417,189	417,189
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	210,462		210,462
Timber Yield Tax	8672	14,612		14,612
Other State Tax Subventions	8673	42,635		42,635
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	1,435,796	392,443	1,828,239
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,648,179	2,218,590	3,866,769
<b>Total State Revenues</b>	8600	33,859,373	19,082,829	52,942,202

**SUPPLEMENTAL DATA**

For Actual Year: 2022-2023

District ID: 290

Name: YUBA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811			0
Tax Allocation, Supplemental Roll	8812	33,320,886		33,320,886
Tax Allocation, Unsecured Roll	8813	1,481,163		1,481,163
Prior Years Taxes	8816	25,449		25,449
Education Revenues Augmentation Fund (ERAF)	8817	1,804,751		1,804,751
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	59,872		59,872
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	24,622		24,622
Sales and Commissions	8840	32,345		32,345
Rentals and Leases	8850	26,275		26,275
Interest and Investment Income	8860	541,787		541,787
Student Fees and Charges	8870			
Community Services Classes	8872	10,049		10,049
Dormitory	8873			0
Enrollment	8874	5,854,580		5,854,580
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(4,051,910)	(219,731)	(4,271,641)
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		89,895	89,895
Instructional Materials Fees and Sales of Materials	8877	8,165		8,165
Insurance	8878			0
Student Records	8879	43,307		43,307
Nonresident Tuition	8880	325,870		325,870
Parking Services and Public Transportation	8881		426,569	426,569
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	10,960		10,960
Other Local Revenues	8890	123,516	2,048,313	2,171,829
<b>Total Local Revenues</b>	8800	39,641,687	2,345,046	41,986,733
<b>Total Revenues</b>		73,513,685	35,281,367	108,795,052



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 290

Name: YUBA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	2,520		2,520
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#		713,406	713,406
<b>Total Other Financing Sources</b>	8900	2,520	713,406	715,926
<b>Total Revenues and Other Financing Sources</b>		73,516,205	35,994,773	109,510,978

For Actual Year: 2022-2023

Budget Year: 2023-2024

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 Natural Resources	0100	791,035	33,673	63,338	9,878		897,924
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,062,268		36,827	2,375		2,101,470
Business and Management	0500	1,171,271	18,858	6,018	292		1,196,439
Media and Communications	0600	183,735			5,918		189,653
Information Technology	0700	206,745					206,745
Education	0800	1,123,491	214,136	129,648	17,529		1,484,804
Engineering and Industrial Technologies	0900	601,471	2,876	48,033	164,431		816,811
Fine and Applied Arts	1000	1,089,703	10,819	13,158	2,903		1,116,583
Foreign language	1100	302,386					302,386
Health	1200	2,173,344	119,613	126,203	87,725		2,506,885
Family and Consumer Sciences	1300	1,152,604	11,032	13,213	21,683		1,198,532
Law	1400						0
Humanities(Letters)	1500	3,302,404		9,099			3,311,503
Library Science	1600	29,192		29,365	62,658		121,215
Mathematics	1700	2,540,543	590	2,267			2,543,400
Military Studies	1800						0
Physical Sciences	1900	1,764,909		34,740			1,799,649
Psychology	2000	674,862					674,862
Public and Protective Services	2100	1,308,958	91,991	230,772	236,400		1,868,121
Social Sciences	2200	1,746,347					1,746,347
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,023,757	52,726	225,597			3,302,080
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	61,002					61,002
<b>Sub-Total Instructional Activites</b>		25,310,027	556,314	968,278	611,792		27,446,411
<b>Total Expenditures for GF Activities*</b>		25,310,683	33,635,575	13,997,421	4,952,562	24,951,650	102,847,891

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		3,973,475	501,726	60,149		4,535,350
Course and Curriculum Development	6020		743,798	154,806	50,208		948,812
Academic / Faculty Senate	6030		596,984	45,073			642,057
Other Instructional Administration & Governance	6090		22,547				22,547
<b>Total Instructional Admin. &amp; Governance</b>		0	5,336,804	701,605	110,357	0	6,148,766
Instructional Support Services	6100						
Learning Center	6110		72,091				72,091
Library	6120		753,841	3,806	188,940		946,587
Media	6130		97,455				97,455
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		0	923,387	3,806	188,940	0	1,116,133
Admissions and Records	6200		1,025,630	30,670			1,056,300
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,844,542	1,965	344		1,846,851
Matriculation and Student Assessment	6320						0
Transfer Programs	6330			378			378
Career Guidance	6340		2	888			890
Other Student Counseling and Guidance	6390		136,536				136,536
<b>Total Student Counseling and Guidance</b>		0	1,981,080	3,231	344	0	1,984,655

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		306,231	5,231		14,500	325,962
Disabled Student Programs and Services (DSPS)	6420		1,009,837	141,733	84,815		1,236,385
Extended Opportunity Programs and Services (EOPS)	6430		1,114,484	118,027	3,393		1,235,904
Health Services	6440			89,895			89,895
Student Personnel Administration	6450		684,157	31,220			715,377
Financial Aid Administration	6460		1,168,371	113,579			1,281,950
Job Placement Services	6470		12,802				12,802
Veterans Services	6480		192,370	2,850			195,220
Miscellaneous Student Services	6490		5,109,616	1,765,351	1,856,104	8,483	8,739,554
<b>Total Other Student Services</b>		0	9,597,868	2,267,886	1,944,312	22,983	13,833,049
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		858,668	517,485	(4,876)		1,371,277
Custodial Services	6530		1,612,403	146,004			1,758,407
Grounds Maintenance and Repairs	6550		246,313	162,593			408,906
Utilities	6570			1,496,495			1,496,495
Other Operations and Maintenance of Plant	6590			143,074			143,074
<b>Total Operation and Maintenance of Plant</b>	6500	0	2,717,384	2,465,651	(4,876)	0	5,178,159
<b>Planning, Policymaking and Coordinations</b>	6600		3,211,130	2,229,322	86,950		5,527,402

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		111,582	63,119			174,701
Fiscal Operations	6720		966,578	2,268,699			3,235,277
Human Resources Management	6730		994,672	292,627			1,287,299
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		91,995	50,806			142,801
Staff Diversity	6760			4,976			4,976
Logistical Services	6770		401,609	150,243	3,547		555,399
Management Information Systems	6780		1,364,192	1,568,322	1,986,433		4,918,947
Other General Institutional Support Services	6790		11,243	101,469			112,712
<b>Total General Institutional Support Services</b>	6700	0	3,941,871	4,500,261	1,989,980	0	10,432,112
Community Services & Economic Development	6800						
Community Recreation	6810			29,895			29,895
Community Service Classes	6820						0
Community Use of Facilities	6830		170,767	13,123			183,890
Economic Development	6840						0
Other Community Services & Economic Development	6890		765,533	137,056	1,289		903,878
<b>Total Community Services</b>	6800	0	936,300	180,074	1,289	0	1,117,663

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 290

Name: YUBA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910		22,319				22,319
Child Development Centers	6920		1,384,142	102,170	10,534		1,496,846
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		584,327	483,431	2,155		1,069,913
Student and Co-Curricular Activities	6960		207,199	53,870			261,069
Student Housing	6970						0
Other Ancillary Services	6990		103,574				103,574
<b>Total Ancillary Services</b>	6900	0	2,301,561	639,471	12,689	0	2,953,721
Auxiliary Operations	7000						
Contract Education	7010	656	9,028	7,166			16,850
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	656	9,028	7,166	0	0	16,850

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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				
<b>Physical Property and Related Acquisitions</b>	7100		1,097,218		10,785		1,108,003
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					24,246,027	24,246,027
Student Aid	7320					682,640	682,640
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	24,928,667	24,928,667
<b>Sub-Total Non-Instructional Activites</b>		656	33,079,261	13,029,143	4,340,770	24,951,650	75,401,480
<b>Total Expenditures General Fund: activities *</b>		25,310,683	33,635,575	13,997,421	4,952,562	24,951,650	102,847,891

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: YUBA

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$68,812,254
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	6,200.00		
	2. 2022-2023 Second Period Actual FTES	6,300.00		
	3. 2022-2023 Population change factor (C2/C1)	1.0161		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$73,024,585
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)			\$73,024,585
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$73,024,585
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			35,229,572
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			168,323
C.	Local Property taxes			37,237,343
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.	2023-2024 Appropriations Subject to Limit			\$72,635,238



For Actual Year: 2022-2023

Budget Year: 2023-2024

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	12,625	3,808	13,853,492	3,900,000	13,866,117	3,903,808
State Revenues	8600	33,859,373	39,510,063	19,082,829	52,699,016	52,942,202	92,209,079
Local Revenues	8800	39,641,687	39,858,505	2,345,046	8,311,368	41,986,733	48,169,873
<b>Total Revenues</b>		<b>73,513,685</b>	<b>79,372,376</b>	<b>35,281,367</b>	<b>64,910,384</b>	<b>108,795,052</b>	<b>144,282,760</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	20,616,627	26,169,790	5,180,872	6,614,714	25,797,499	32,784,504
Classified Salaries	2000	7,566,057	13,388,907	7,426,177	8,693,129	14,992,234	22,082,036
Employee Benefits	3000	12,612,036	20,690,145	5,544,489	7,416,249	18,156,525	28,106,394
Supplies and Materials	4000	418,892	836,484	1,331,239	2,874,468	1,750,131	3,710,952
Other Operating Expenses and Services	5000	7,142,138	8,073,191	5,105,152	19,920,785	12,247,290	27,993,976
Capital Outlay	6000	394,120	194,889	4,558,442	5,900,288	4,952,562	6,095,177
<b>Total Expenditures</b>		<b>48,749,870</b>	<b>69,353,406</b>	<b>29,146,371</b>	<b>51,419,633</b>	<b>77,896,241</b>	<b>120,773,039</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>24,763,815</b>	<b>10,018,970</b>	<b>6,134,996</b>	<b>13,490,751</b>	<b>30,898,811</b>	<b>23,509,721</b>
<b>Other Financing Sources</b>	8900	2,520	0	713,406	0	715,926	0
<b>Other Outgo</b>	7000	18,103,248	15,736,343	6,848,402	13,490,751	24,951,650	29,227,094
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>6,663,087</b>	<b>(5,717,373)</b>	<b>0</b>	<b>0</b>	<b>6,663,087</b>	<b>(5,717,373)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	19,893,363	26,556,450	0	0	19,893,363	26,556,450
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	19,893,363		0		19,893,363	
<b>Ending Fund Balance, June 30</b>		<b>26,556,450</b>	<b>20,839,077</b>	<b>0</b>	<b>0</b>	<b>26,556,450</b>	<b>20,839,077</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
<b>REVENUES:</b>							
Federal Revenues	8100					541,752	310,506
State Revenues	8600						
Local Revenues	8800	16,108,460	12,339,769			1,392,148	
<b>Total Revenues</b>		16,108,460	12,339,769	0	0	1,933,900	310,506
Other Financing Sources	8900						
Interfund Transfers In	8981					1,780,454	2,025,932
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	1,780,454	2,025,932
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	12,931,444	12,339,769			3,714,354	2,336,438
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	12,931,444	12,339,769	0	0	3,714,354	2,336,438
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(12,931,444)	(12,339,769)	0	0	(1,933,900)	(310,506)
<b>Net Increase/Decrease in Fund Balance</b>		3,177,016	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	28,763,708	31,940,724		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	28,763,708		0		0	
<b>Ending Fund Balance, June 30</b>		31,940,724	31,940,724	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

**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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	11,839,105	22,378,483				
Local Revenues	8800	418,171	55,000	1,240,044	950,000		
<b>Total Income</b>		12,257,276	22,433,483	1,240,044	950,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			16,417			
Other Operating Expenses and Services	5000	308,745	100,000	3,250	79,241		
Capital Outlay	6000	12,829,364	34,610,214	15,880,619	9,134,616		
<b>Total Expenditures</b>		13,138,109	34,710,214	15,900,286	9,213,857	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(880,833)	(12,276,731)	(14,660,242)	(8,263,857)	0	0
<b>Other Financing Sources</b>	8900	819,435	12,231,731				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(61,398)	(45,000)	(14,660,242)	(8,263,857)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,024,287	1,962,889	46,699,983	32,039,741		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	2,024,287		46,699,983		0	
<b>Ending Fund Balance, June 30</b>		1,962,889	1,917,889	32,039,741	23,775,884	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800			26,413	30,000		
Other Financing Sources	8900			884,647	75,872		
<b>Total Income</b>		0	0	911,060	105,872		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			2,884,647	3,105,872		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	2,884,647	3,105,872		
<b>Net Profit or Loss</b>		0	0	(1,973,587)	(3,000,000)		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(1,973,587)	(3,000,000)		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	5,095,207	3,121,620		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		5,095,207			
<b>Ending Fund Balance, June 30</b>		0	0	3,121,620	121,620		



For Actual Year: 2022-2023

Budget Year: 2023-2024

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	20,863	23,000	14,925	15,000		
<b>Total Income</b>		20,863	23,000	14,925	15,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	7,876	8,000				
Other Operating Expenses and Services	5000	12,987	15,000	7,170	7,500		
Capital Outlay	6000						
<b>Total Expenditures</b>		20,863	23,000	7,170	7,500	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	7,755	7,500	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	7,755	7,500	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	14,376	22,131		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		14,376		0	
<b>Ending Fund Balance, June 30</b>		0	0	22,131	29,631	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

**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
<b>REVENUES:</b>							
Federal Revenues	8100	19,556,947	12,500,000				
State Revenues	8600	4,456,461	4,500,000				
Local Revenues	8800	232,962	275,000				
<b>Total Income</b>		24,246,370	17,275,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		24,246,370	17,275,000	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	24,246,370	17,275,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

290 YUBA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			643,888	643,889
<b>Total Income</b>		0	0	643,888	643,889
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			14,104	15,519
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	14,104	15,519
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	629,784	628,370
<b>Other Financing Sources</b>	8900			6,827,850	7,944,252
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	7,457,634	8,572,622
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	9,253,852	16,711,486
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		9,253,852	
<b>Ending Fund Balance, June 30</b>		0	0	16,711,486	25,284,108

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 290

Name: YUBA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	713,406
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	1,780,454
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	7,896,891
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	7,712,497

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			641,195		
Adjustments	9020		0			446,737		
Adjusted Beginning Balance	9030		0			1,087,932		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		1,435,796			392,443		
		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)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	392,443		392,443
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	392,443		392,443
Other Operating Expenses and Services	5000		1,435,796		1,435,796			1,435,796
<b>Capital Outlay</b>								
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	1,435,796	0	1,435,796	392,443		1,828,239
<b>Ending Balance</b>					0	1,087,932		1,087,932

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 290

Name: YUBA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			1,087,932		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			1,087,932		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		1,115,100			453,600		
		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)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	1,541,532		1,541,532
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	1,541,532		1,541,532
Other Operating Expenses and Services	5000		1,115,100		1,115,100			1,115,100
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	1,115,100	0	1,115,100	1,541,532		2,656,632
<b>Ending Balance</b>					0	0		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 290

Name: YUBA

<b>EPA Revenue</b>	8,954,063
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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	8,954,063	0	0	8,954,063
<b>TOTAL</b>		8,954,063	0	0	8,954,063

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 290

Name: YUBA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	4,101,356	3,595,445	7,696,801	N/A	N/A
2023-2024	4,319,550	4,248,041	8,567,591	870,790	11.31%
2024-2025	4,404,383	4,477,538	8,881,921	314,330	3.67%
2025-2026	4,488,305	4,643,262	9,131,567	249,646	2.81%
2026-2027	4,578,071	4,828,992	9,407,063	275,496	3.02%
2027-2028	4,669,932	5,118,732	9,788,664	381,601	4.06%

<b>Does the district have a plan to fund these expenses through 2026-27?</b>
Yes
<b>Explain Yes or No</b>
YCCD uses multi-year projections for budget planning and projects increases in STRS and PERS. YCCD uses conservative fiscal projections to ensure balanced budgets.
<b>Does the district have an irrevocable trust?</b>
Yes