

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2021-2022)

(Budget Report for Fiscal Year 2022-2023)

District: YOSEMITE

District Code: 590

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: Jeremy
Salazar

Controller

(209) 575-6527

Ext:

salazarj@yosemite.cc.ca.us

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

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 590

Name: YOSEMITE

	Object Code	Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	23,003,296	23,239,759		23,239,759
Other	1300	14,044,982	14,278,532		14,278,532
Total Instructional Salaries		37,048,278	37,518,291	0	37,518,291
Non-Instructional Salaries					
Contract or Regular	1200		4,617,409		4,617,409
Other	1400		4,271,244	107,280	4,378,524
Total Non-Instructional Salaries		0	8,888,653	107,280	8,995,933
Total Academic Salaries		37,048,278	46,406,944	107,280	46,514,224
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		22,250,186	269,362	22,519,548
Other	2300		553,566		553,566
Total Non-Instructional Salaries		0	22,803,752	269,362	23,073,114
Instructional Aides					
Regular Status	2200	1,770,003	1,892,987		1,892,987
Other	2400	285,305	285,305		285,305
Total Instructional Aides		2,055,308	2,178,292	0	2,178,292
Total Classified Salaries		2,055,308	24,982,044	269,362	25,251,406
Employee Benefits	3000	17,042,831	35,011,765	255,146	35,266,911
Supplies and Materials	4000		1,490,644	1,012	1,491,656
Other Operating Expenses	5000		7,620,736	70,401	7,691,137
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		56,146,417	115,512,133	703,201	116,215,334

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 590

Name: YOSEMITE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		271,811		271,811
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		250,000		250,000
Objects to Exclude	Object Code				
Rents and Leases	5060		104,317		104,317
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		2,884,561		2,884,561

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 590

Name: YOSEMITE

		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				0
Total Exclusions		0	3,510,689	0	3,510,689
Total for ECS 84362, 50% Law		56,146,417	112,001,444	703,201	112,704,645
Percent of CEE (Instructional Salary Cost / Total CEE)		50.13%	100.00%		
50% of Current Expense of Education			56,000,722		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		56,146,417	112,001,444	703,201	112,704,645
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		56,146,417	115,512,133	703,201	116,215,334
Capital Expenditures	6000	90,320	2,139,641		2,139,641
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		56,236,737	117,651,774	703,201	118,354,975

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2022

District ID: 590

Name: YOSEMITE

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	964,185	248,991	1,213,176
In County Treasury	9112	59,444,179	4,731,024	64,175,203
Cash With Fiscal Agents	9113	20,000		20,000
Revolving Cash Accounts	9114	75,000		75,000
Investments (at cost)	9120			0
Accounts Receivable	9130	5,223,653	11,915,284	17,138,937
Due from Other Funds	9140	2,117,170	21,851,754	23,968,924
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	30,028		30,028
Prepaid Items	9220	224,979	278,391	503,370
TOTAL ASSETS		68,099,194	39,025,444	107,124,638
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,087,178	326,869	4,414,047
Accrued Salaries and Wages Payable	9520	5,820,038	1,526,499	7,346,537
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	14,330,860	4,074,003	18,404,863
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,435,799	20,229,678	24,665,477
TOTAL LIABILITIES		28,673,875	26,157,049	54,830,924

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2022

District ID: 590

Name: YOSEMITE

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		12,868,395	12,868,395
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	12,868,395	12,868,395
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753	27,870,966		27,870,966
Assigned Fund Balance	9754			0
Total Designated Fund Balance		27,870,966	0	27,870,966
Uncommitted Fund Balance	9790	11,554,353		11,554,353
TOTAL FUND EQUITY		39,425,319	12,868,395	52,293,714
TOTAL LIABILITIES AND FUND EQUITY		68,099,194	39,025,444	107,124,638

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: 590

Name: YOSEMITE

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			
Cash With Fiscal Agents	9113	18,465,992		
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	500		
TOTAL ASSETS		18,466,492	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 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: 590

Name: YOSEMITE

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	18,466,492		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		18,466,492	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
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		18,466,492	0	0
TOTAL LIABILITIES AND FUND EQUITY		18,466,492	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 590

Name: YOSEMITE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	166,944	385,973		458,704		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		12,083				
Due from Other Funds	9140		949,616		108,674		
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		23,275				
Prepaid Items	9220						
TOTAL ASSETS		166,944	1,370,947	0	567,378	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	166,944	84,561		29,297		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540				344		
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		166,944	84,561	0	29,641	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 590

Name: YOSEMITE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	1,286,386	0	537,737	0	0
Total Designated Fund Balance		0	1,286,386	0	537,737	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	1,286,386	0	537,737	0	0
TOTAL LIABILITIES AND FUND EQUITY		166,944	1,370,947	0	567,378	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 590

Name: YOSEMITE

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	12,745,128		
Cash With Fiscal Agents	9113		1,874,796	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	5,630,794	6,117	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		18,375,922	1,880,913	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510		225,690	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540		1,655,223	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	5,259,358		
TOTAL LIABILITIES		5,259,358	1,880,913	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 590

Name: YOSEMITE

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	13,116,564		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		13,116,564	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		13,116,564	0	0
TOTAL LIABILITIES AND FUND EQUITY		18,375,922	1,880,913	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

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: 590

Name: YOSEMITE

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

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: 590

Name: YOSEMITE

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

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: 590

Name: YOSEMITE

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 590

Name: YOSEMITE

Description	CA (Object)	61	69
		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		6,846,944
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	6,846,944

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 590

Name: YOSEMITE

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

CALIFORNIA COMMUNITY COLLEGES
Proprietary Funds Group
Annual Financial and Budget Report
60 Internal Service Funds:
61 Self-Insurance Fund
69 Other Internal Service Fund
COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 590

Name: YOSEMITE

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		
Committed Fund Balance	9753		6,846,944
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	6,846,944
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	6,846,944
TOTAL LIABILITIES AND FUND EQUITY		0	6,846,944

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 590

Name: YOSEMITE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	669,807	8,238		10,275,184	166,624			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	706,497				606,207			
Accounts Receivable	9130				208,164				
Due from Other Funds	9140	326,298	411,743	187,832	3,755,664				
Student Loans Receivable	9150				71,798				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210			326,049					
Prepaid Items	9220	187							
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		1,702,789	419,981	513,881	14,310,810	772,831	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 590

Name: YOSEMITE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	106,289	47,076		196,242	454,536			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	575,061	2,130	166,875	13,991,395				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				46,093	143			
Total Current Liabilities and Deferred Revenue		681,350	49,206	166,875	14,233,730	454,679	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	681,350	49,206	166,875	14,233,730	454,679	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 590

Name: YOSEMITE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	1,021,439	370,775	347,006	77,080	318,152			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		1,021,439	370,775	347,006	77,080	318,152	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	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		1,021,439	370,775	347,006	77,080	318,152	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,702,789	419,981	513,881	14,310,810	772,831	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	12,551		12,551
Higher Education Act	8120		1,845,722	1,845,722
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		163,426	163,426
Student Financial Aid	8150		23,609,182	23,609,182
Veterans Education	8160		3,918	3,918
Vocational and Technical Education Act (VATEA)	8170		842,425	842,425
Other Federal Revenues	8190		3,929,803	3,929,803
Total Federal Revenues	8100	12,551	30,394,476	30,407,027
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	27,930,746		27,930,746
Other General Apportionment	8613	352,387		352,387
General Categorical Programs	8620			
Child Development	8621		969,583	969,583
Extended Opportunity Programs and Services(EOPS)	8622		2,431,736	2,431,736
Disabled Students Programs and Services(DSPS)	8623		1,729,109	1,729,109
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		839,782	839,782
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		18,961,337	18,961,337

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	32,542,784		32,542,784
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		288,177	288,177
Other Reimbursable Categorical Programs	8652		1,055,012	1,055,012
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	445,875		445,875
Timber Yield Tax	8672	10,625		10,625
Other State Tax Subventions	8673	16,664		16,664
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,884,561	1,336,019	4,220,580
State Mandated Costs	8685	495,809		495,809
Other State Non-Tax Revenues	8686	368,516		368,516
Other State Revenues	8690	3,994,216	494,981	4,489,197
Total State Revenues	8600	69,042,183	28,105,736	97,147,919

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2021-2022

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	50,297,448		50,297,448
Tax Allocation, Supplemental Roll	8812	1,224,017		1,224,017
Tax Allocation, Unsecured Roll	8813	2,285,568		2,285,568
Prior Years Taxes	8816	61,760		61,760
Education Revenues Augmentation Fund (ERAF)	8817	(3,052,050)		(3,052,050)
Redevelopment Agency Funds - Pass Through	8818	2,240,818		2,240,818
Redevelopment Agency Funds - Residual	8819	355,400		355,400
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		262,178	262,178
Contract Services	8830			
Contract Instructional Services	8831		1,795,325	1,795,325
Other Contranct Services	8832		130,469	130,469
Sales and Commissions	8840		37,390	37,390
Rentals and Leases	8850		39,752	39,752
Interest and Investment Income	8860	399,952	13,638	413,590
Student Fees and Charges	8870			
Community Services Classes	8872		438,729	438,729
Dormitory	8873			0
Enrollment	8874	5,606,676		5,606,676
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(112,134)		(112,134)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3	(8,448,043)		(8,448,043)
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		963,510	963,510
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	1,276,243		1,276,243
Parking Services and Public Transportation	8881		15,061	15,061
Other Student Fees and Charges	8885	37,716		37,716
Other Local Revenues	8890	345,967	1,391,872	1,737,839
Total Local Revenues	8800	52,519,338	5,087,924	57,607,262
Total Revenues		121,574,072	63,588,136	185,162,208

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	300		300
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	6,936,659	11,067,283	18,003,942
Total Other Financing Sources	8900	6,936,959	11,067,283	18,004,242
Total Revenues and Other Financing Sources		128,511,031	74,655,419	203,166,450

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 590

Name: YOSEMITE

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	2,847,931	239,443	337,541	555,253		3,980,168
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,974,296	4,489	86,689	1,397		4,066,871
Business and Management	0500	2,774,095	68,825	26,263	6,726		2,875,909
Communications	0600	147,595	5,986	7,895	73,465		234,941
Computer and Information Science	0700	1,471,918		300	78,917		1,551,135
Education	0800	3,859,587	446,440	694,907	69,716		5,070,650
Engineering and Related Industrial Technology	0900	2,437,412	245,571	344,337	792,784		3,820,104
Fine and Applied Arts	1000	5,602,872	149,257	204,094	161,559		6,117,782
Foreign language	1100						0
Health	1200	4,031,014	269,609	457,008	267,649		5,025,280
Consumer Education And Home Economics	1300	2,317,479	639,365	1,727,249	93,124		4,777,217
Law	1400						0
Humanities(Letters)	1500	7,665,887	3,431	34,851	11,807		7,715,976
Library Science	1600						0
Mathematics	1700	3,773,090	34,617	17,094			3,824,801
Military Studies	1800						0
Physical Sciences	1900	2,807,227	7,524	97,248	65,959		2,977,958
Psychology	2000	1,443,734					1,443,734
Public Affairs and Services	2100	1,662,952	374,737	272,558	109,347		2,419,594
Social Sciences	2200	3,950,492		30,697	4,164		3,985,353
Commercial Services	3000						0
Interdisciplinary Studies	4900	6,348,484	930,109	355,573	166,247		7,800,413
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	18,314					18,314
Sub-Total Instructional Activites		57,134,379	3,419,403	4,694,304	2,458,114		67,706,200
Total Expenditures for GF Activities*		58,005,770	75,624,464	19,673,712	10,037,720	31,674,583	195,016,249

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 590

Name: YOSEMITE

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		9,300,755	543,005	219,540		10,063,300
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	9,300,755	543,005	219,540	0	10,063,300
Instructional Support Services	6100						
Learning Center	6110	580,482	951,928	255,896	37,578		1,825,884
Library	6120		1,695,595	6,452	59,429		1,761,476
Media	6130		1,191,746	101,114	34,355		1,327,215
Museums and Galleries	6140		13,196				13,196
Academic Information Systems and Technology	6150		945,101	41,444	73,070		1,059,615
Other Instructional Support Services	6190		2,864,832	3,076,547	4,911,132		10,852,511
Total Instructional Support Services		580,482	7,662,398	3,481,453	5,115,564	0	16,839,897
Admissions and Records	6200		2,304,979	47,792	10,193		2,362,964
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		5,870,508	62,879	471		5,933,858
Matriculation and Student Assessment	6320		41,394	11,103			52,497
Transfer Programs	6330		237,075	1,548	547		239,170
Career Guidance	6340		119,410	237			119,647
Other Student Counseling and Guidance	6390		119,835				119,835
Total Student Counseling and Guidance		0	6,388,222	75,767	1,018	0	6,465,007

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 590

Name: YOSEMITE

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	20,986	779,817	176,002	12,050	23,495	1,012,350
Disabled Student Programs and Services (DSPS)	6420		1,941,360	38,304	26,591	100	2,006,355
Extended Opportunity Programs and Services (EOPS)	6430		1,595,159	82,489	963	907,103	2,585,714
Health Services	6440		1,051,339	185,147	3,829		1,240,315
Student Personnel Administration	6450		4,180,160	181,228	4,904		4,366,292
Financial Aid Administration	6460		2,307,915	58,896	51,742		2,418,553
Job Placement Services	6470		521,126	6,243			527,369
Veterans Services	6480		152,416	37,503	9,385		199,304
Miscellaneous Student Services	6490		885,795	316,117		251,663	1,453,575
Total Other Student Services		20,986	13,415,087	1,081,929	109,464	1,182,361	15,809,827
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,143,046	1,435,101	144,956		4,723,103
Custodial Services	6530		4,100,331	263,197	24,577		4,388,105
Grounds Maintenance and Repairs	6550		905,142	95,407	68,993		1,069,542
Utilities	6570			3,863,827			3,863,827
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	8,148,519	5,657,532	238,526	0	14,044,577
Planning, Policymaking and Coordinations	6600		6,398,950	1,317,288	259,125		7,975,363

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 590

Name: YOSEMITE

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		893,089	55,068	7,678		955,835
Fiscal Operations	6720		2,860,669	163,955	19,508		3,044,132
Human Resources Management	6730		1,703,178	261,170	14,212		1,978,560
Noninstruct Staff Retirees' Benefits & Retirement *	6740		250,000				250,000
Staff Development	6750		31,820	338,903	1,044		371,767
Staff Diversity	6760		273,149	168,582	255		441,986
Logistical Services	6770		4,587,610	356,424	41,478		4,985,512
Management Information Systems	6780		4,098,593	919,734	1,473,714		6,492,041
Other General Institutional Support Services	6790		1,373,767	147,858			1,521,625
Total General Institutional Support Services	6700	0	16,071,875	2,411,694	1,557,889	0	20,041,458
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	175,243	490,691	126,256	67,556		859,746
Community Use of Facilities	6830				731		731
Economic Development	6840		18,659	10,588			29,247
Other Community Services & Economic Development	6890		22,452	787			23,239
Total Community Services	6800	175,243	531,802	137,631	68,287	0	912,963

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 590

Name: YOSEMITE

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		5,080				5,080
Child Development Centers	6920		616,028	40,181			656,209
Farm Operations	6930		10,551				10,551
Food Services	6940		2,871				2,871
Parking	6950		268,256	12,557			280,813
Student and Co-Curricular Activities	6960		111,314	14,504			125,818
Student Housing	6970						0
Other Ancillary Services	6990		494,936	78,660			573,596
Total Ancillary Services	6900	0	1,509,036	145,902	0	0	1,654,938
Auxiliary Operations	7000						
Contract Education	7010	94,680	245,172	72,625			412,477
Other Auxiliary Operations	7090		228,266	6,790			235,056
Total Auxiliary Operations	7000	94,680	473,438	79,415	0	0	647,533

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 590

Name: YOSEMITE

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						0
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					30,492,222	30,492,222
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	30,492,222	30,492,222
Sub-Total Non-Instructional Activities		871,391	72,205,061	14,979,408	7,579,606	31,674,583	127,310,049
Total Expenditures General Fund: activities *		58,005,770	75,624,464	19,673,712	10,037,720	31,674,583	195,016,249

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: YOSEMITE

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$103,054,374
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	13,996.93		
	2. 2021-2022 Second Period Actual FTES	13,541.60		
	3. 2021-2022 Population change factor (C2/C1)	0.9675		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$107,232,842
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)			\$107,232,842
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)			\$107,232,842
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			55,789,597
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			507,000
C.	Local Property taxes			50,978,310
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			170,320
H.	2022-2023 Appropriations Subject to Limit			\$107,104,587

For Actual Year: 2021-2022

Budget Year: 2022-2023

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	12,551	0	30,394,476	22,346,509	30,407,027	22,346,509
State Revenues	8600	69,042,183	81,464,724	28,105,736	22,373,198	97,147,919	103,837,922
Local Revenues	8800	52,519,338	59,005,060	5,087,924	6,365,400	57,607,262	65,370,460
Total Revenues		121,574,072	140,469,784	63,588,136	51,085,107	185,162,208	191,554,891
EXPENDITURES:							
Academic Salaries	1000	46,514,225	47,496,871	6,825,439	6,196,304	53,339,664	53,693,175
Classified Salaries	2000	25,251,405	27,755,742	11,590,851	9,259,410	36,842,256	37,015,152
Employee Benefits	3000	35,266,911	37,296,701	8,181,403	6,341,935	43,448,314	43,638,636
Supplies and Materials	4000	1,491,656	1,238,372	2,129,870	3,371,753	3,621,526	4,610,125
Other Operating Expenses and Services	5000	7,691,137	10,745,204	8,361,049	7,176,042	16,052,186	17,921,246
Capital Outlay	6000	2,139,641	6,075,774	7,898,079	7,480,208	10,037,720	13,555,982
Total Expenditures		118,354,975	130,608,664	44,986,691	39,825,652	163,341,666	170,434,316
Excess /(Deficiency) of Revenues over Expenditures		3,219,097	9,861,120	18,601,445	11,259,455	21,820,542	21,120,575
Other Financing Sources	8900	6,936,959	0	11,067,283	5,566,111	18,004,242	5,566,111
Other Outgo	7000	3,764,820	23,553,099	27,909,763	21,442,351	31,674,583	44,995,450
Net Increase/(Decrease) in Fund Balance		6,391,236	(13,691,979)	1,758,965	(4,616,785)	8,150,201	(18,308,764)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	33,034,083	39,425,319	11,109,430	12,868,395	44,143,513	52,293,714
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	33,034,083		11,109,430		44,143,513	
Ending Fund Balance, June 30		39,425,319	25,733,340	12,868,395	8,251,610	52,293,714	33,984,950

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2021-2022

Budget Year: 2022-2023

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	586,729	590,000				
Local Revenues	8800	19,403,587	19,500,000				
Total Revenues		19,990,316	20,090,000	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	8,778,687	8,800,000				
Debt Interest and Other Service Charges	7120	10,360,945	10,400,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	19,139,632	19,200,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(19,139,632)	(19,200,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		850,684	890,000	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	17,615,808	18,466,492		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	17,615,808		0		0	
Ending Fund Balance, June 30		18,466,492	19,356,492	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

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	650,610		304,944	909,600		
Total Income		650,610	0	304,944	909,600	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	220,943		418,996	493,538		
Employee Benefits	3000	125,657		285,123	317,365		
Supplies and Materials	4000	744,195		164,038	245,500		
Other Operating Expenses and Services	5000	140,665		39,211	53,553		
Capital Outlay	6000			2,671	2,172		
Total Expenditures		1,231,460	0	910,039	1,112,128	0	0
Excess /(Deficiency) of Revenues over Expenditures		(580,850)	0	(605,095)	(202,528)	0	0
Other Financing Sources	8900	151,922		1,026,090			
Other Outgo	7000	264,425			13,672		
Net Increase/(Decrease) in Fund Balance		(693,353)	0	420,995	(216,200)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	693,353	0	865,391	1,286,386	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	693,353		865,391		0	
Ending Fund Balance, June 30		0	0	1,286,386	1,070,186	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

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	531,050	415,050				
Total Income		531,050	415,050	0	0	0	0
Expenditures							
Academic Salaries	1000	13,187	11,500				
Classified Salaries	2000	20,375	30,000				
Employee Benefits	3000	1,234	600				
Supplies and Materials	4000	310,074	293,600				
Other Operating Expenses and Services	5000	117,526	97,650				
Capital Outlay	6000	1,504	3,000				
Total Expenditures		463,900	436,350	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		67,150	(21,300)	0	0	0	0
Other Financing Sources	8900	95,858					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		163,008	(21,300)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	374,729	537,737		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	374,729		0		0	
Ending Fund Balance, June 30		537,737	516,437	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

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	34,734					
Local Revenues	8800	1,869,564	85,000	25,287			
Total Income		1,904,298	85,000	25,287	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	34,449	20,000	684,032			
Other Operating Expenses and Services	5000	508,132	3,098,185	273,353			
Capital Outlay	6000	1,168,734	14,824,844	1,681,115			
Total Expenditures		1,711,315	17,943,029	2,638,500	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		192,983	(17,858,029)	(2,613,213)	0	0	0
Other Financing Sources	8900	3,954,350	5,591,880				
Other Outgo	7000	4,788					
Net Increase/(Decrease) in Fund Balance		4,142,545	(12,266,149)	(2,613,213)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	8,974,019	13,116,564	2,613,213	0		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	8,974,019		2,613,213		0	
Ending Fund Balance, June 30		13,116,564	850,415	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Proprietary Funds Group

50 Enterprise Funds Group -- Part 2

590 YOSEMITE

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				

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2021-2022

Budget Year: 2022-2023

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800			(911,917)	100,000		
Other Financing Sources	8900						
Total Income		0	0	(911,917)	100,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			28,236	28,000		
Capital Outlay	6000						
Total Expenditures		0	0	28,236	28,000		
Net Profit or Loss		0	0	(940,153)	72,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(940,153)	72,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	7,787,097	6,846,944		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		7,787,097			
Ending Fund Balance, June 30		0	0	6,846,944	6,918,944		

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 1

590 YOSEMITE

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		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	470,927	360,000	96,654	65,000	167,013	117,800
Total Income		470,927	360,000	96,654	65,000	167,013	117,800
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	35,513	50,000			120,398	113,000
Employee Benefits	3000	22,846	40,000			89,997	75,800
Supplies and Materials	4000	3,575	20,000			484	4,000
Other Operating Expenses and Services	5000	95,086	211,766	12,017	65,000		(27,000)
Capital Outlay	6000	(1,410)	1,000				15,000
Total Expenditures		155,610	322,766	12,017	65,000	210,879	180,800
Excess /(Deficiency) of Revenues over Expenditures		315,317	37,234	84,637	0	(43,866)	(63,000)
Other Financing Sources	8900						
Other Outgo	7000		5,000	47,076			
Net Increase/(Decrease) in Fund Balance		315,317	32,234	37,561	0	(43,866)	(63,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	706,122	1,021,439	333,214	370,775	390,872	347,006
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	706,122		333,214		390,872	
Ending Fund Balance, June 30		1,021,439	1,053,673	370,775	370,775	347,006	284,006

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

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	36,630,929	36,600,000				
State Revenues	8600	4,124,411	4,100,000				
Local Revenues	8800	53	50	5,561	5,600		
Total Income		40,755,393	40,700,050	5,561	5,600	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	41,144,860	41,000,000	(1,501)			
Capital Outlay	6000						
Total Expenditures		41,144,860	41,000,000	(1,501)	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(389,467)	(299,950)	7,062	5,600	0	0
Other Financing Sources	8900	385,353	390,000				
Other Outgo	7000	98,984	100,000	44,805	45,000		
Net Increase/(Decrease) in Fund Balance		(103,098)	(9,950)	(37,743)	(39,400)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	180,178	77,080	355,895	318,152		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	180,178		355,895		0	
Ending Fund Balance, June 30		77,080	67,130	318,152	278,752	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

590 YOSEMITE

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			(7,315)	
Total Income		0	0	(7,315)	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			50	
Capital Outlay	6000				
Total Expenditures		0	0	50	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	(7,365)	0
Other Financing Sources	8900				
Other Outgo	7000			272,464	
Net Increase/(Decrease) in Fund Balance		0	0	(279,829)	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	279,829	0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		279,829	
Ending Fund Balance, June 30		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 590

Name: YOSEMITE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	573,509
31	BOOKSTORE FUND	11	UNRESTRICTED SUBFUND	1,922
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	3,055,492
32	CAFETERIA FUND	12	RESTRICTED SUBFUND	946,090
34	FARM OPERATION FUND	12	RESTRICTED SUBFUND	95,858
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	898,858
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	385,353

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 590

Name: YOSEMITE

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			2,675,637		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			2,675,637		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		2,884,561			1,336,019		
		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	747,824		747,824
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	747,824		747,824
Other Operating Expenses and Services	5000		2,884,561		2,884,561	154,727		3,039,288
Capital Outlay	6000							
Library Books	6300				0	206,579		206,579
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	206,579		206,579
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,884,561	0	2,884,561	1,109,130		3,993,691
Ending Balance					0	2,902,526		2,902,526

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 590

Name: YOSEMITE

Activity Classification	Object Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		0		2,902,526		
Adjustments	9020		0		0		
Adjusted Beginning Balance	9030		0		2,902,526		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,816,560		1,340,000		
		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	2,369,276	2,369,276
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	2,369,276	2,369,276
Other Operating Expenses and Services	5000		2,816,560		2,816,560	291,950	3,108,510
Capital Outlay	6000						
Library Books	6300				0	241,300	241,300
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	241,300	241,300
Other Outgo	7000				0		0
Direct Aid to Students	7500				0		0
Total Other Outgo	7000	0	0	0	0		0
Total Expenditures		0	2,816,560	0	2,816,560	2,902,526	5,719,086
Ending Balance					0	1,340,000	

Annual Financial and Budget Report

For Actual Year: 2021-2022 District ID: 590 Name: YOSEMITE

EPA Revenue	32,542,784
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
TOTAL					

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 590

Name: YOSEMITE

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2021-22	6,991,871	8,492,202	15,484,073	N/A	N/A
2022-23	7,892,715	9,404,066	17,296,781	1,812,708	11.71%
2023-24	7,892,715	9,341,051	17,233,766	-63,015	-0.36%
2024-25	7,892,715	9,118,645	17,011,360	-222,406	-1.29%
2025-26	7,892,715	8,785,036	16,677,751	-333,609	-1.96%
2026-27	7,892,715	8,785,036	16,677,751		0.00%

Does the district have a plan to fund these expenses through 2026-27?

Yes

Explain Yes or No

As of July 30, 2016, the District opened and deposited approximately \$6.2 million into a Pension Rate Stabilization Plan (administered by PARS). The District will continue to identify ongoing revenue to fund the increased pension costs subsequent to the 2021-22 year.