

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2019-2020)

(Budget Report for Fiscal Year 2020-2021)

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: Henry Yong

(209) 575-6509

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2020. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 590

Name: YOSEMITE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	22,704,777	22,730,433		22,730,433
Other	1300	14,348,244	14,569,846		14,569,846
Total Instructional Salaries		37,053,021	37,300,279	0	37,300,279
Non-Instructional Salaries					
Contract or Regular	1200		4,857,529		4,857,529
Other	1400		3,764,496	89,701	3,854,197
Total Non-Instructional Salaries		0	8,622,025	89,701	8,711,726
Total Academic Salaries		37,053,021	45,922,304	89,701	46,012,005
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		21,629,996	248,435	21,878,431
Other	2300		512,742	583	513,325
Total Non-Instructional Salaries		0	22,142,738	249,018	22,391,756
Instructional Aides					
Regular Status	2200	1,643,801	1,681,762		1,681,762
Other	2400	107,349	111,684		111,684
Total Instructional Aides		1,751,150	1,793,446	0	1,793,446
Total Classified Salaries		1,751,150	23,936,184	249,018	24,185,202
Employee Benefits					
	3000	16,828,512	33,166,227	188,627	33,354,854
Supplies and Materials					
	4000		1,343,463	2,760	1,346,223
Other Operating Expenses					
	5000		8,675,754	495,694	9,171,448
Equipment Replacement					
	6420				0
Total Expenditures Prior to Exclusions		55,632,683	113,043,932	1,025,800	114,069,732

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		305,701		305,701
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		101,046		101,046
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		2,407,392		2,407,392

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	2,814,139	0	2,814,139
Total for ECS 84362, 50% Law		55,632,683	110,229,793	1,025,800	111,255,593
Percent of CEE (Instructional Salary Cost / Total CEE)		50.47%	100.00%		
50% of Current Expense of Education			55,114,896		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		55,632,683	110,229,793	1,025,800	111,255,593
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		55,632,683	113,043,932	1,025,800	114,069,732
Capital Expenditures	6000	36,420	726,539	7,865	734,404
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		55,669,103	113,770,471	1,033,665	114,804,136

For Year Ended June 30, 2020

District ID: 590

Name: YOSEMITE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,904,651	12,532	1,917,183
In County Treasury	9112	20,380,429	11,235,812	31,616,241
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	7,498,224	7,354,976	14,853,200
Due from Other Funds	9140	6,346,299	4,939,280	11,285,579
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220		239,128	239,128
TOTAL ASSETS		36,224,603	23,781,728	60,006,331
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,239,977	95,869	1,335,846
Accrued Salaries and Wages Payable	9520	5,227,346	1,581,539	6,808,885
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	2,977,442	570,163	3,547,605
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	3,656,507	19,921,454	23,577,961
TOTAL LIABILITIES		13,101,272	22,169,025	35,270,297

For Year Ended June 30, 2020

District ID: 590

Name: YOSEMITE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		1,612,703	1,612,703
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	1,612,703	1,612,703
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753	20,532,751		20,532,751
Assigned Fund Balance	9754			0
Total Designated Fund Balance		20,532,751	0	20,532,751
Uncommitted Fund Balance	9790	3,019,140		3,019,140
TOTAL FUND EQUITY		23,551,891	1,612,703	25,164,594
TOTAL LIABILITIES AND FUND EQUITY		36,653,163	23,781,728	60,434,891

- 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, 2020

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	16,705,073		
Investments (at cost)	9120			
Accounts Receivable	9130	156,766		
Due from Other Funds	9140	44,900		
TOTAL ASSETS		16,906,739	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	43,900		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		43,900	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, 2020

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	16,862,839		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		16,862,839	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		16,862,839	0	0
TOTAL LIABILITIES AND FUND EQUITY		16,906,739	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, 2020

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	189,296	403,048		191,349		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120	3,075					
Accounts Receivable	9130	117,924	(3,218)				
Due from Other Funds	9140	5	1,462		13,888		
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	590,888	42,324				
Prepaid Items	9220	(28)					
TOTAL ASSETS		901,160	443,616	0	205,237	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	96,044	45,217		32,239		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	114,136	62,882				
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570	3,155					
TOTAL LIABILITIES		213,335	108,099	0	32,239	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, 2020

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	687,825	335,517	0	172,998	0	0
Total Designated Fund Balance		687,825	335,517	0	172,998	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		687,825	335,517	0	172,998	0	0
TOTAL LIABILITIES AND FUND EQUITY		901,160	443,616	0	205,237	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 590

Name: YOSEMITE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	10,002,607		
Cash With Fiscal Agents	9113		4,727,573	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		10,002,607	4,727,573	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	326,621	14,850	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	2,232,165	463,230	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	6,845		
TOTAL LIABILITIES		2,565,631	478,080	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 590

Name: YOSEMITE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	7,436,976	4,249,493	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		7,436,976	4,249,493	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		7,436,976	4,249,493	0
TOTAL LIABILITIES AND FUND EQUITY		10,002,607	4,727,573	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 590

Name: YOSEMITE

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 590

Name: YOSEMITE

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 590

Name: YOSEMITE

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 590

Name: YOSEMITE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		
Cash With Fiscal Agents	9113		7,188,683
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	7,188,683

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 590

Name: YOSEMITE

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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		7,188,683
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	7,188,683
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	7,188,683
TOTAL LIABILITIES AND FUND EQUITY		0	7,188,683

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 590

Name: YOSEMITE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	246,340	8,237		4,362,324	202,466			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	702,948		325,219		602,795			233,507
Accounts Receivable	9130	3,351			1,512,275	3,232			
Due from Other Funds	9140	265,001	309,032	264,879		18,200			
Student Loans Receivable	9150				106,092				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
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		1,217,827	317,269	590,098	5,980,691	826,693	0	0	233,507

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 590

Name: YOSEMITE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	108,296			1,439,500	454,422			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	557,942	1,704	150,230	4,309,936				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				47,463	4,289			
Total Current Liabilities and Deferred Revenue		666,238	1,704	150,230	5,796,899	458,711	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	666,238	1,704	150,230	5,796,899	458,711	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 590

Name: YOSEMITE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	551,589	315,565	439,868	183,792	367,982			233,507
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		551,589	315,565	439,868	183,792	367,982	0	0	233,507
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		551,589	315,565	439,868	183,792	367,982	0	0	233,507
TOTAL LIABILITIES AND FUND EQUITY		1,217,827	317,269	590,098	5,980,691	826,693	0	0	233,507

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	10,999		10,999
Higher Education Act	8120		1,711,675	1,711,675
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		156,239	156,239
Student Financial Aid	8150		3,300,363	3,300,363
Veterans Education	8160		2,639	2,639
Vocational and Technical Education Act (VATEA)	8170		924,919	924,919
Other Federal Revenues	8190		3,309,287	3,309,287
Total Federal Revenues	8100	10,999	9,405,122	9,416,121
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	44,571,133		44,571,133
Other General Apportionment	8613	336,870		336,870
General Categorical Programs	8620			
Child Development	8621		1,023,990	1,023,990
Extended Opportunity Programs and Services(EOPS)	8622		2,236,991	2,236,991
Disabled Students Programs and Services(DSPS)	8623		1,802,241	1,802,241
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		747,879	747,879
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		18,039,158	18,039,158

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	11,992,158		11,992,158
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		47,297	47,297
Other Reimbursable Categorical Programs	8652		1,085,187	1,085,187
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	451,198		451,198
Timber Yield Tax	8672	14,838		14,838
Other State Tax Subventions	8673	15,408		15,408
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,407,392	825,089	3,232,481
State Mandated Costs	8685	486,888		486,888
Other State Non-Tax Revenues	8686	358,195		358,195
Other State Revenues	8690	4,232,239	481,600	4,713,839
Total State Revenues	8600	64,866,319	26,289,432	91,155,751

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	45,806,781		45,806,781
Tax Allocation, Supplemental Roll	8812	948,690		948,690
Tax Allocation, Unsecured Roll	8813	2,309,290		2,309,290
Prior Years Taxes	8816	728,442		728,442
Education Revenues Augmentation Fund (ERAF)	8817	(2,722,988)		(2,722,988)
Redevelopment Agency Funds - Pass Through	8818	1,215,165		1,215,165
Redevelopment Agency Funds - Residual	8819	1,355,188		1,355,188
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		302,683	302,683
Contract Services	8830			
Contract Instructional Services	8831		1,173,759	1,173,759
Other Contract Services	8832		322,749	322,749
Sales and Commissions	8840		15,767	15,767
Rentals and Leases	8850		43,791	43,791
Interest and Investment Income	8860	501,287	37,300	538,587
Student Fees and Charges	8870			
Community Services Classes	8872		111,411	111,411
Dormitory	8873			0
Enrollment	8874	5,158,264		5,158,264
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(286,590)		(286,590)
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,058,650	1,058,650
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	682,865		682,865
Parking Services and Public Transportation	8881		663,445	663,445
Other Student Fees and Charges	8885	32,676	12,354	45,030
Other Local Revenues	8890	344,492	1,330,821	1,675,313
Total Local Revenues	8800	56,073,562	5,072,730	61,146,292
Total Revenues		120,950,880	40,767,284	161,718,164

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	504	800	1,304
Proceeds of Long-Term Debt	8940		47	47
Incoming Transfers -- (8970/8981/8982/8983)	898#		5,981,289	5,981,289
Total Other Financing Sources	8900	504	5,982,136	5,982,640
Total Revenues and Other Financing Sources		120,951,384	46,749,420	167,700,804

For Actual Year: 2019-2020

Budget Year: 2020-2021

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 Natural Resources	0100	2,748,660	198,571	339,886	217,370		3,504,487
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,712,567	6,446	57,771	13,609		3,790,393
Business and Management	0500	2,427,260	9,008	39,562			2,475,830
Communications	0600	13,676	3,123	313			17,112
Computer and Information Science	0700	1,510,875	15,725	14,488	91,861		1,632,949
Education	0800	3,672,626	354,138	525,283	32,077		4,584,124
Engineering and Related Industrial Technology	0900	2,215,295	279,985	188,024	197,965		2,881,269
Fine and Applied Arts	1000	5,599,053	209,537	227,034	56,843		6,092,467
Foreign language	1100						0
Health	1200	4,311,595	313,865	353,506	215,162		5,194,128
Consumer Education And Home Economics	1300	2,005,233	573,387	2,972,308	69,267		5,620,195
Law	1400						0
Humanities(Letters)	1500	7,358,817	10,631	15,368	3,911		7,388,727
Library Science	1600						0
Mathematics	1700	4,224,784	22,806	39,426			4,287,016
Military Studies	1800						0
Physical Sciences	1900	2,620,912	61,433	115,303	23,411		2,821,059
Psychology	2000	1,481,502		435	1,311		1,483,248
Public Affairs and Services	2100	1,728,022	367,092	208,310	120,553		2,423,977
Social Sciences	2200	4,279,600	3,726	19,790			4,303,116
Commercial Services	3000						0
Interdisciplinary Studies	4900	6,914,467	1,102,031	452,671	68,377		8,537,546
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		56,824,944	3,531,504	5,569,478	1,111,717		67,037,643
Total Expenditures for GF Activities*		57,629,939	71,603,105	17,839,760	3,188,679	11,896,957	162,158,440

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		9,944,868	848,555	297,890		11,091,313
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	9,944,868	848,555	297,890	0	11,091,313
Instructional Support Services	6100						
Learning Center	6110	561,253	856,617	152,705	17,036		1,587,611
Library	6120		1,831,308	84,627	175,250		2,091,185
Media	6130		1,437,782	122,007	38,988		1,598,777
Museums and Galleries	6140		12,455				12,455
Academic Information Systems and Technology	6150		983,003	49,428	48,885		1,081,316
Other Instructional Support Services	6190		1,120,575	78,154	603,630		1,802,359
Total Instructional Support Services		561,253	6,241,740	486,921	883,789	0	8,173,703
Admissions and Records	6200		1,990,677	69,523	56,710		2,116,910
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,368,854	79,131	8,672		4,456,657
Matriculation and Student Assessment	6320			4,132	1,893		6,025
Transfer Programs	6330		117,840	516	339		118,695
Career Guidance	6340			325			325
Other Student Counseling and Guidance	6390		108,285				108,285
Total Student Counseling and Guidance		0	4,594,979	84,104	10,904	0	4,689,987

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	48,832	548,232	322,075	11,730		930,869
Disabled Student Programs and Services (DSPS)	6420		2,057,429	200,493	23,136		2,281,058
Extended Opportunity Programs and Services (EOPS)	6430		1,840,405	70,632	4,699		1,915,736
Health Services	6440		984,035	268,158	18,495		1,270,688
Student Personnel Administration	6450		5,923,017	322,824	19,774		6,265,615
Financial Aid Administration	6460		2,212,395	76,745	48,496		2,337,636
Job Placement Services	6470		392,957	6,781			399,738
Veterans Services	6480		120,687	23,933	1,514		146,134
Miscellaneous Student Services	6490		788,736	53,487			842,223
Total Other Student Services		48,832	14,867,893	1,345,128	127,844	0	16,389,697
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,126,284	1,191,890	159,411		4,477,585
Custodial Services	6530		3,986,314	260,319	198		4,246,831
Grounds Maintenance and Repairs	6550		984,567	132,195	3,612		1,120,374
Utilities	6570			3,432,719			3,432,719
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	8,097,165	5,017,123	163,221	0	13,277,509
Planning, Policymaking and Coordinations	6600		5,302,288	1,242,358	406,516		6,951,162

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		1,256,226	60,314	3,631		1,320,171
Fiscal Operations	6720		2,625,016	247,032	61,873		2,933,921
Human Resources Management	6730		1,699,263	237,233	11,043		1,947,539
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750			50,000			50,000
Staff Diversity	6760		428,327	195,622			623,949
Logistical Services	6770		4,605,511	356,963	14,454		4,976,928
Management Information Systems	6780		3,693,143	1,580,773	28,505		5,302,421
Other General Institutional Support Services	6790		311,411	73,074			384,485
Total General Institutional Support Services	6700	0	14,618,897	2,801,011	119,506	0	17,539,414
Community Services & Economic Development	6800						
Community Recreation	6810		152	21			173
Community Service Classes	6820	164,115	547,817	247,100			959,032
Community Use of Facilities	6830			11,531	2,060		13,591
Economic Development	6840		2,354	12,093			14,447
Other Community Services & Economic Development	6890		10,211	1,055			11,266
Total Community Services	6800	164,115	560,534	271,800	2,060	0	998,509

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		42,176				42,176
Child Development Centers	6920		599,883	30,695			630,578
Farm Operations	6930						0
Food Services	6940		76,470				76,470
Parking	6950		281,428	14,825			296,253
Student and Co-Curricular Activities	6960		99,235	4,331			103,566
Student Housing	6970						0
Other Ancillary Services	6990		490,900	28,427	657		519,984
Total Ancillary Services	6900	0	1,590,092	78,278	657	0	1,669,027
Auxiliary Operations	7000						
Contract Education	7010	30,795	45,250	25,481		365,313	466,839
Other Auxiliary Operations	7090		217,218		7,865		225,083
Total Auxiliary Operations	7000	30,795	262,468	25,481	7,865	365,313	691,922

For Actual Year: 2019-2020

Budget Year: 2020-2021

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					11,531,644	11,531,644
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	11,531,644	11,531,644
Sub-Total Non-Instructional Activites		804,995	68,071,601	12,270,282	2,076,962	11,896,957	95,120,797
Total Expenditures General Fund: activities *		57,629,939	71,603,105	17,839,760	3,188,679	11,896,957	162,158,440

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: YOSEMITE

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$154,181,310
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	16,011.81		
	2. 2019-2020 Second Period Actual FTES	16,218.75		
	3. 2019-2020 Population change factor (C2/C1)	1.0129		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$161,995,399
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)			\$161,995,399
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$161,995,399
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			51,450,611
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			583,732
C.	Local Property taxes			48,885,123
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.	2020-2021 Appropriations Subject to Limit			\$100,919,466

For Actual Year: 2019-2020

Budget Year: 2020-2021

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	10,999		9,405,122	8,916,445	9,416,121	8,916,445
State Revenues	8600	64,866,319	62,395,050	26,289,432	26,785,810	91,155,751	89,180,860
Local Revenues	8800	56,073,562	54,222,500	5,072,730	6,624,621	61,146,292	60,847,121
Total Revenues		120,950,880	116,617,550	40,767,284	42,326,876	161,718,164	158,944,426
EXPENDITURES:							
Academic Salaries	1000	46,012,005	45,811,627	5,945,322	5,559,306	51,957,327	51,370,933
Classified Salaries	2000	24,185,202	25,899,287	12,012,809	8,608,716	36,198,011	34,508,003
Employee Benefits	3000	33,354,854	35,475,065	7,722,852	5,495,540	41,077,706	40,970,605
Supplies and Materials	4000	1,346,223	1,165,334	2,002,600	3,435,435	3,348,823	4,600,769
Other Operating Expenses and Services	5000	7,638,061	9,172,707	6,852,876	4,684,159	14,490,937	13,856,866
Capital Outlay	6000	734,404	680,690	2,454,275	8,256,574	3,188,679	8,937,264
Total Expenditures		113,270,749	118,204,710	36,990,734	36,039,730	150,261,483	154,244,440
Excess /(Deficiency) of Revenues over Expenditures		7,680,131	(1,587,160)	3,776,550	6,287,146	11,456,681	4,699,986
Other Financing Sources	8900	504		5,982,136	229,025	5,982,640	229,025
Other Outgo	7000	1,987,498	1,021,479	9,909,459	6,518,101	11,896,957	7,539,580
Net Increase/(Decrease) in Fund Balance		5,693,137	(2,608,639)	(150,773)	(1,930)	5,542,364	(2,610,569)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	17,858,754	23,551,891	1,763,476	1,612,703	19,622,230	25,164,594
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	17,858,754		1,763,476		19,622,230	
Ending Fund Balance, June 30		23,551,891	20,943,252	1,612,703	1,610,773	25,164,594	22,554,025

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2019-2020

Budget Year: 2020-2021

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	155,983	155,000				
Local Revenues	8800	18,004,437	18,000,000				
Total Revenues		18,160,420	18,155,000	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	6,790,151	6,800,000				
Debt Interest and Other Service Charges	7120	10,564,861	10,500,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	17,355,012	17,300,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(17,355,012)	(17,300,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		805,408	855,000	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	16,057,431	16,862,839		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	16,057,431		0		0	
Ending Fund Balance, June 30		16,862,839	17,717,839	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	2,473,096	2,972,400	1,138,324	1,519,100		
Total Income		2,473,096	2,972,400	1,138,324	1,519,100	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	474,223	546,769	439,047	502,556		
Employee Benefits	3000	243,493	284,000	246,350	291,865		
Supplies and Materials	4000	1,961,534	1,994,183	502,705	630,300		
Other Operating Expenses and Services	5000	94,286	99,400	71,813	76,925		
Capital Outlay	6000	8,827	(20,936)	1,215	3,000		
Total Expenditures		2,782,363	2,903,416	1,261,130	1,504,646	0	0
Excess /(Deficiency) of Revenues over Expenditures		(309,267)	68,984	(122,806)	14,454	0	0
Other Financing Sources	8900	77,643		36,803			
Other Outgo	7000				13,672		
Net Increase/(Decrease) in Fund Balance		(231,624)	68,984	(86,003)	782	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	919,449	687,825	421,520	335,517	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	919,449		421,520		0	
Ending Fund Balance, June 30		687,825	756,809	335,517	336,299	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	397,607	447,600				
Total Income		397,607	447,600	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	29,823	25,626				
Employee Benefits	3000	857	655				
Supplies and Materials	4000	282,292	355,600				
Other Operating Expenses and Services	5000	106,968	134,550				
Capital Outlay	6000	4,437	9,700				
Total Expenditures		424,377	526,131	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(26,770)	(78,531)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(26,770)	(78,531)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	199,768	172,998		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	199,768		0		0	
Ending Fund Balance, June 30		172,998	94,467	0	0	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	324,599	300,000				
Local Revenues	8800	2,513,604	75,000	150,703	75,000		
Total Income		2,838,203	375,000	150,703	75,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	8,119		37,492			
Other Operating Expenses and Services	5000	322,919	757,713	363,144	653,241		
Capital Outlay	6000	3,208,403	2,294,673	2,296,978	4,009,897		
Total Expenditures		3,539,441	3,052,386	2,697,614	4,663,138	0	0
Excess /(Deficiency) of Revenues over Expenditures		(701,238)	(2,677,386)	(2,546,911)	(4,588,138)	0	0
Other Financing Sources	8900	486,048	835,153				
Other Outgo	7000	(8,316)					
Net Increase/(Decrease) in Fund Balance		(206,874)	(1,842,233)	(2,546,911)	(4,588,138)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,643,850	7,436,976	6,796,404	4,249,493		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	7,643,850		6,796,404		0	
Ending Fund Balance, June 30		7,436,976	5,594,743	4,249,493	(338,645)	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object Code	FUND: 59					
		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				

For Actual Year: 2019-2020

Budget Year: 2020-2021

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800			203,822	200,000		
Other Financing Sources	8900						
Total Income		0	0	203,822	200,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			26,712	27,000		
Capital Outlay	6000						
Total Expenditures		0	0	26,712	27,000		
Net Profit or Loss		0	0	177,110	173,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	177,110	173,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	7,011,573	7,188,683		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		7,011,573			
Ending Fund Balance, June 30		0	0	7,188,683	7,361,683		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		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			96,157	59,400		
Local Revenues	8800	508,162	447,500			180,013	147,800
Total Income		508,162	447,500	96,157	59,400	180,013	147,800
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	35,317	40,000	19,575	60,000	137,648	133,000
Employee Benefits	3000	19,933	32,000	322		80,865	75,800
Supplies and Materials	4000	39,727	57,000			10,643	24,000
Other Operating Expenses and Services	5000	202,336	299,002	25,009	45,000	2,988	(27,000)
Capital Outlay	6000	1,939	2,000			65,861	62,500
Total Expenditures		299,252	430,002	44,906	105,000	298,005	268,300
Excess /(Deficiency) of Revenues over Expenditures		208,910	17,498	51,251	(45,600)	(117,992)	(120,500)
Other Financing Sources	8900						
Other Outgo	7000		5,000				
Net Increase/(Decrease) in Fund Balance		208,910	12,498	51,251	(45,600)	(117,992)	(120,500)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	342,679	551,589	264,314	315,565	557,860	439,868
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	342,679		264,314		557,860	
Ending Fund Balance, June 30		551,589	564,087	315,565	269,965	439,868	319,368

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	33,427,260	33,500,000				
State Revenues	8600	4,217,071	4,200,000				
Local Revenues	8800	282	300	13,896	14,000		
Total Income		37,644,613	37,700,300	13,896	14,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	37,691,654	37,000,000				
Capital Outlay	6000						
Total Expenditures		37,691,654	37,000,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(47,041)	700,300	13,896	14,000	0	0
Other Financing Sources	8900	3,107,701					
Other Outgo	7000	3,097,428		42,350	42,000		
Net Increase/(Decrease) in Fund Balance		(36,768)	700,300	(28,454)	(28,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	220,560	183,792	396,436	367,982		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	220,560		396,436		0	
Ending Fund Balance, June 30		183,792	884,092	367,982	339,982	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			7,924	8,000
Total Income		0	0	7,924	8,000
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
Excess /(Deficiency) of Revenues over Expenditures		0	0	7,924	8,000
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	7,924	8,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	225,583	233,507
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		225,583	
Ending Fund Balance, June 30		0	0	233,507	241,507

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 590

Name: YOSEMITE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,333,892
31	BOOKSTORE FUND	11	UNRESTRICTED SUBFUND	77,643
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	36,803
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	86,048
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	400,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	10,273

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 590

Name: YOSEMITE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					2,387,352	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			2,387,352	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,407,392			855,610	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	551,442	551,442
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	551,442	551,442
Other Operating Expenses and Services	5000		2,407,392		2,407,392	153,600	2,560,992
Capital Outlay							
Library Books	6300				0	120,047	120,047
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	120,047	120,047
Other Outgo	7000				0		0
Total Expenditures		0	2,407,392	0	2,407,392	825,089	3,232,481
Ending Balance					0	2,417,873	2,417,873

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					2,417,873	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			2,417,873	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,800,000			800,000	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
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	2,008,689	2,008,689
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	2,008,689	2,008,689
Other Operating Expenses and Services	5000		2,800,000		2,800,000	193,385	2,993,385
Capital Outlay	6000						
Library Books	6300				0	215,800	215,800
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	215,800	215,800
Other Outgo	7000				0		0
Total Expenditures		0	2,800,000	0	2,800,000	2,417,874	5,217,874
Ending Balance					0	799,999	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 590

Name: YOSEMITE

EPA Revenue	11,992,158
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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	11,992,158	0	0	11,992,158
TOTAL		11,992,158	0	0	11,992,158

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 590

Name: YOSEMITE

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	3,993,560	3,640,524	7,634,084	N/A	N/A
2016-17	4,495,631	4,452,160	8,947,791	1,313,707	17.21%
2017-18	5,260,727	5,212,051	10,472,778	1,524,987	17.04%
2018-19	6,606,921	6,357,842	12,964,763	2,491,985	23.79%
2019-20	6,932,750	7,172,256	14,105,006	1,140,243	8.79%
2020-21	6,216,131	8,853,358	15,069,489	964,483	6.84%

Does the district have a plan to fund these expenses through 2020-21?
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 2020-21 fiscal year.