

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT


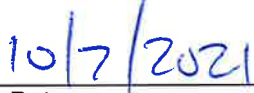


(Financial Report for Fiscal Year 2020-2021)

(Budget Report for Fiscal Year 2021-2022)

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: Trevor Stewart

(209) 575-6530

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, 2021. Please submit the report to :

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

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: 2020-2021

Budget Year: 2021-2022

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	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	22,157,441	22,183,453		22,183,453
Other	1300	12,613,540	12,839,142		12,839,142
Total Instructional Salaries		34,770,981	35,022,595	0	35,022,595
Non-Instructional Salaries					
Contract or Regular	1200		4,568,164		4,568,164
Other	1400		3,857,416	560,727	4,418,143
Total Non-Instructional Salaries		0	8,425,580	560,727	8,986,307
Total Academic Salaries		34,770,981	43,448,175	560,727	44,008,902
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		20,352,145	1,508,555	21,860,700
Other	2300		277,330	288	277,618
Total Non-Instructional Salaries		0	20,629,475	1,508,843	22,138,318
Instructional Aides					
Regular Status	2200	1,672,505	1,763,189		1,763,189
Other	2400	101,733	101,733		101,733
Total Instructional Aides		1,774,238	1,864,922	0	1,864,922
Total Classified Salaries		1,774,238	22,494,397	1,508,843	24,003,240
Employee Benefits	3000	16,059,643	31,705,711	1,054,786	32,760,497
Supplies and Materials	4000		846,117	1,339	847,456
Other Operating Expenses	5000		9,758,472	220,156	9,978,628
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		52,604,862	108,252,872	3,345,851	111,598,723

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: 2020-2021

Budget Year: 2021-2022

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		245,959		245,959
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		85,332		85,332
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		2,801,067		2,801,067

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: 2020-2021

Budget Year: 2021-2022

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	3,132,358	0	3,132,358
Total for ECS 84362, 50% Law		52,604,862	105,120,514	3,345,851	108,466,365
Percent of CEE (Instructional Salary Cost / Total CEE)		50.04%	100.00%		
50% of Current Expense of Education			52,560,257		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		52,604,862	105,120,514	3,345,851	108,466,365
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		52,604,862	108,252,872	3,345,851	111,598,723
Capital Expenditures	6000	65,872	1,372,605		1,372,605
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		52,670,734	109,625,477	3,345,851	112,971,328

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)

For Year Ended June 30, 2021

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	1,295,332	18,308	1,313,640
In County Treasury	9112	22,172,100	12,155,253	34,327,353
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	15,933,205	16,628,013	32,561,218
Due from Other Funds	9140	5,720,300	3,556,206	9,276,506
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	41,570		41,570
Prepaid Items	9220	138,928	194,330	333,258
TOTAL ASSETS		45,396,435	32,552,110	77,948,545
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	785,220	677,096	1,462,316
Accrued Salaries and Wages Payable	9520	5,251,326	1,511,897	6,763,223
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	2,778,715	5,536,003	8,314,718
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	3,547,091	13,717,684	17,264,775
TOTAL LIABILITIES		12,362,352	21,442,680	33,805,032

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2021

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		11,109,430	11,109,430
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	11,109,430	11,109,430
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753	29,415,368		29,415,368
Assigned Fund Balance	9754			0
Total Designated Fund Balance		29,415,368	0	29,415,368
Uncommitted Fund Balance	9790	3,618,715		3,618,715
TOTAL FUND EQUITY		33,034,083	11,109,430	44,143,513
TOTAL LIABILITIES AND FUND EQUITY		45,396,435	32,552,110	77,948,545

CALIFORNIA COMMUNITY COLLEGES**Annual Financial and Budget Report****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****COMBINED BALANCE SHEET**

For Year Ended June 30, 2021

District ID: 590

Name: YOSEMITE

		21	22	29
	CA	Bond Interest	Revenue Bond	Other Debt
Description	(Object)	and	Interest and	Service Fund
		Redemption Fund	Redemption Fund	
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113	17,541,885		
Investments (at cost)	9120			
Accounts Receivable	9130	73,423		
Due from Other Funds	9140	500		
TOTAL ASSETS		17,615,808	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, 2021

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	17,615,808		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		17,615,808	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		17,615,808	0	0
TOTAL LIABILITIES AND FUND EQUITY		17,615,808	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, 2021

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	280,541	345,803		222,288		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120	3,075					
Accounts Receivable	9130	76,935	10,633		300		
Due from Other Funds	9140	234,356	937,034		203,840		
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	617,677	27,984				
Prepaid Items	9220	(28)					
TOTAL ASSETS		1,212,556	1,321,454	0	426,428	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	67,996	5,014		35,867		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	448,311	451,049		15,832		
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570	2,896					
TOTAL LIABILITIES		519,203	456,063	0	51,699	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, 2021

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	693,353	865,391	0	374,729	0	0
Total Designated Fund Balance		693,353	865,391	0	374,729	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		693,353	865,391	0	374,729	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,212,556	1,321,454	0	426,428	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	8,623,369		
Cash With Fiscal Agents	9113		2,962,815	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	622,212		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		9,245,581	2,962,815	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	30,763	43,847	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	240,799	305,755	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		271,562	349,602	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	8,974,019	2,613,213	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		8,974,019	2,613,213	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		8,974,019	2,613,213	0
TOTAL LIABILITIES AND FUND EQUITY		9,245,581	2,962,815	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 590

Name: YOSEMITE

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 590

Name: YOSEMITE

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

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

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		7,787,097
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	7,787,097

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

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

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

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		7,787,097
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	7,787,097
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	7,787,097
TOTAL LIABILITIES AND FUND EQUITY		0	7,787,097

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 590

Name: YOSEMITE

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Other
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	396,144	8,237		2,989,064	196,101			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	706,293		325,601		606,030			279,829
Accounts Receivable	9130				110,343				
Due from Other Funds	9140	282,061	368,906	222,839	1,799,970	879			
Student Loans Receivable	9150				84,870				
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		1,384,685	377,143	548,440	4,984,247	803,010	0	0	279,829

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 590

Name: YOSEMITE

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan		Compensation	
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	107,119	41,881		133,301	447,087			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	571,444	2,048	157,568	2,715,629				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				1,955,139	28			
Total Current Liabilities and Deferred Revenue		678,563	43,929	157,568	4,804,069	447,115	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	678,563	43,929	157,568	4,804,069	447,115	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 590

Name: YOSEMITE

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	706,122	333,214	390,872	180,178	355,895			279,829
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		706,122	333,214	390,872	180,178	355,895	0	0	279,829
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		706,122	333,214	390,872	180,178	355,895	0	0	279,829
TOTAL LIABILITIES AND FUND EQUITY		1,384,685	377,143	548,440	4,984,247	803,010	0	0	279,829

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	9,713		9,713
Higher Education Act	8120		1,840,319	1,840,319
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		164,404	164,404
Student Financial Aid	8150		9,899,975	9,899,975
Veterans Education	8160		4,151	4,151
Vocational and Technical Education Act (VATEA)	8170		932,994	932,994
Other Federal Revenues	8190		2,975,864	2,975,864
Total Federal Revenues	8100	9,713	15,817,707	15,827,420
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	34,193,500		34,193,500
Other General Apportionment	8613	351,881		351,881
General Categorical Programs	8620			
Child Development	8621		876,375	876,375
Extended Opportunity Programs and Services(EOPS)	8622		2,081,525	2,081,525
Disabled Students Programs and Services(DSPS)	8623		1,779,347	1,779,347
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		878,771	878,771
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		18,746,341	18,746,341

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	22,317,315		22,317,315
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		13,572	13,572
Other Reimbursable Categorical Programs	8652		1,329,932	1,329,932
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	455,051		455,051
Timber Yield Tax	8672	15,561		15,561
Other State Tax Subventions	8673	17,138		17,138
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,801,067	3,616,113	6,417,180
State Mandated Costs	8685	488,762		488,762
Other State Non-Tax Revenues	8686	358,787		358,787
Other State Revenues	8690	4,008,435	430,885	4,439,320
Total State Revenues	8600	65,007,497	29,752,861	94,760,358

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2020-2021

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	48,160,962		48,160,962
Tax Allocation, Supplemental Roll	8812	1,013,080		1,013,080
Tax Allocation, Unsecured Roll	8813	2,219,700		2,219,700
Prior Years Taxes	8816	78,314		78,314
Education Revenues Augmentation Fund (ERAF)	8817	(2,905,884)		(2,905,884)
Redevelopment Agency Funds - Pass Through	8818	2,143,410		2,143,410
Redevelopment Agency Funds - Residual	8819	51,112		51,112
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		511,623	511,623
Contract Services	8830			
Contract Instructional Services	8831		2,047,683	2,047,683
Other Contranct Services	8832		627,693	627,693
Sales and Commissions	8840		5,050	5,050
Rentals and Leases	8850		42,318	42,318
Interest and Investment Income	8860	353,765	39,554	393,319
Student Fees and Charges	8870			
Community Services Classes	8872		311,890	311,890
Dormitory	8873			0
Enrollment	8874	5,334,967		5,334,967
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(332,853)		(332,853)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		902,634	902,634
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	554,391		554,391
Parking Services and Public Transportation	8881		14,517	14,517
Other Student Fees and Charges	8885	32,172	5,282	37,454
Other Local Revenues	8890	387,500	4,082,121	4,469,621
Total Local Revenues	8800	57,090,636	8,590,365	65,681,001
Total Revenues		122,107,846	54,160,933	176,268,779

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	1,010	1,008	2,018
Proceeds of Long-Term Debt	8940		2	2
Incoming Transfers -- (8970/8981/8982/8983)	898#	15,000	7,770,759	7,785,759
Total Other Financing Sources	8900	16,010	7,771,769	7,787,779
Total Revenues and Other Financing Sources		122,123,856	61,932,702	184,056,558

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: 2020-2021

Budget Year: 2021-2022

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	2,715,729	253,087	276,080	183,423		3,428,319
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,723,696	2,017	92,016			3,817,729
Business and Management	0500	2,502,202	21,466	28,523	13,041		2,565,232
Communications	0600	137,483			53,438		190,921
Computer and Information Science	0700	1,171,011	7,262	3,297	6,385		1,187,955
Education	0800	3,580,664	282,706	177,505	32,616		4,073,491
Engineering and Related Industrial Technology	0900	2,026,169	195,759	269,029	15,124		2,506,081
Fine and Applied Arts	1000	5,204,187	78,752	114,931	26,226		5,424,096
Foreign language	1100						0
Health	1200	3,883,698	212,858	440,753	266,586		4,803,895
Consumer Education And Home Economics	1300	2,027,249	585,366	2,161,736	39,839		4,814,190
Law	1400						0
Humanities(Letters)	1500	7,116,348	3,942	14,542			7,134,832
Library Science	1600						0
Mathematics	1700	3,531,271	24,932	25,687			3,581,890
Military Studies	1800						0
Physical Sciences	1900	2,804,474	982	76,573	18,754		2,900,783
Psychology	2000	1,383,012					1,383,012
Public Affairs and Services	2100	1,643,768	359,035	238,438	103,101		2,344,342
Social Sciences	2200	3,953,703		30,888			3,984,591
Commercial Services	3000						0
Interdisciplinary Studies	4900	6,278,011	923,778	408,661	461,503		8,071,953
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	76,007					76,007
Sub-Total Instructional Activites		53,758,682	2,951,942	4,358,659	1,220,036		62,289,319
Total Expenditures for GF Activities*		54,576,321	70,599,332	15,406,845	6,370,958	18,124,183	165,077,639

*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: 2020-2021

Budget Year: 2021-2022

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		9,055,753	507,407	278,318		9,841,478
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	9,055,753	507,407	278,318	0	9,841,478
Instructional Support Services	6100						
Learning Center	6110	528,250	806,667	121,117			1,456,034
Library	6120		1,652,877	7,222	54,190		1,714,289
Media	6130		1,212,943	106,640	20,776		1,340,359
Museums and Gallaries	6140		12,415				12,415
Academic Information Systems and Technology	6150		943,545	30,917	35,565		1,010,027
Other Instructional Support Services	6190		2,051,900	672,807	2,581,699		5,306,406
Total Instructional Support Services		528,250	6,680,347	938,703	2,692,230	0	10,839,530
Admissions and Records	6200		2,124,638	32,994	210		2,157,842
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		6,047,111	39,245			6,086,356
Matriculation and Student Assessment	6320		79,871	2,310			82,181
Transfer Programs	6330		127,644	1			127,645
Career Guidance	6340			325			325
Other Student Counseling and Guidance	6390		109,586				109,586
Total Student Counseling and Guidance		0	6,364,212	41,881	0	0	6,406,093

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: 2020-2021

Budget Year: 2021-2022

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	19,063	692,642	145,983	7,569	9,685	874,942
Disabled Student Programs and Services (DSPS)	6420		2,015,547	37,703	6,097		2,059,347
Extended Opportunity Programs and Services (EOPS)	6430		1,619,954	37,680	12,170	595,812	2,265,616
Health Services	6440		1,009,635	180,672	9,828		1,200,135
Student Personnel Administration	6450		4,337,005	171,030	1,997		4,510,032
Financial Aid Administration	6460		2,142,154	56,905	10,097		2,209,156
Job Placement Services	6470		472,282	31,090			503,372
Veterans Services	6480		131,629	5,191	15,859		152,679
Miscellaneous Student Services	6490		737,251	69,589		530,750	1,337,590
Total Other Student Services		19,063	13,158,099	735,843	63,617	1,136,247	15,112,869
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,876,939	1,074,758	134,875		4,086,572
Custodial Services	6530		4,157,067	86,275	43,374		4,286,716
Grounds Maintenance and Repairs	6550		1,040,878	64,236	103,048		1,208,162
Utilities	6570			3,244,293			3,244,293
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	8,074,884	4,469,562	281,297	0	12,825,743
Planning, Policymaking and Coordinations	6600		5,497,085	1,492,078	1,379,089		8,368,252

* 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: 2020-2021

Budget Year: 2021-2022

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		1,184,928	93,497	17,018		1,295,443
Fiscal Operations	6720		2,658,026	192,980	11,793		2,862,799
Human Resources Management	6730		1,305,198	249,161	1,625		1,555,984
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		3,904	14,662			18,566
Staff Diversity	6760		567,259	139,615	1,911		708,785
Logistical Services	6770		4,263,560	381,933	37,567		4,683,060
Management Information Systems	6780		3,914,143	1,518,091	329,762		5,761,996
Other General Institutional Support Services	6790	123,968	636,102	86,391			846,461
Total General Institutional Support Services	6700	123,968	14,533,120	2,676,330	399,676	0	17,733,094
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	102,948	470,552	55,695	53,227		682,422
Community Use of Facilities	6830						0
Economic Development	6840			836	2,975		3,811
Other Community Services & Economic Development	6890		7,495	474			7,969
Total Community Services	6800	102,948	478,047	57,005	56,202	0	694,202

* 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: 2020-2021

Budget Year: 2021-2022

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		2,990				2,990
Child Development Centers	6920		511,648	14,750			526,398
Farm Operations	6930		17,390				17,390
Food Services	6940						0
Parking	6950		244,261	15,664			259,925
Student and Co-Curricular Activities	6960		85,514	2,153			87,667
Student Housing	6970						0
Other Ancillary Services	6990		408,811	28,435			437,246
Total Ancillary Services	6900	0	1,270,614	61,002	0	0	1,331,616
Auxiliary Operations	7000						
Contract Education	7010	43,410	197,389	28,591	283		269,673
Other Auxiliary Operations	7090		213,202	6,790			219,992
Total Auxiliary Operations	7000	43,410	410,591	35,381	283	0	489,665

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: 2020-2021

Budget Year: 2021-2022

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					16,987,936	16,987,936
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	16,987,936	16,987,936
Sub-Total Non-Instructional Activites		817,639	67,647,390	11,048,186	5,150,922	18,124,183	102,788,320
Total Expenditures General Fund: activities *		54,576,321	70,599,332	15,406,845	6,370,958	18,124,183	165,077,639

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

CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2021-2022

Gann Appropriations Limit

GANN Report

DISTRICT NAME: YOSEMITE

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$161,995,399
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	16,250.00		
	2. 2020-2021 Second Period Actual FTES	13,997.00		
	3. 2020-2021 Population change factor (C2/C1)	0.8614		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$147,538,641
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)			\$147,538,641
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$147,538,641
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			53,541,334
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			1,075,820
C.	Local Property taxes			48,437,220
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.	2021-2022 Appropriations Subject to Limit			\$103,054,374

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	9,713		15,817,707	42,417,916	15,827,420	42,417,916
State Revenues	8600	65,007,497	63,876,413	29,752,861	24,623,123	94,760,358	88,499,536
Local Revenues	8800	57,090,636	54,536,010	8,590,365	6,433,114	65,681,001	60,969,124
Total Revenues		122,107,846	118,412,423	54,160,933	73,474,153	176,268,779	191,886,576
EXPENDITURES:							
Academic Salaries	1000	43,534,326	45,810,276	6,787,627	11,192,916	50,321,953	57,003,192
Classified Salaries	2000	24,003,239	26,350,101	10,254,065	8,909,399	34,257,304	35,259,500
Employee Benefits	3000	32,760,497	35,418,352	7,835,899	7,144,886	40,596,396	42,563,238
Supplies and Materials	4000	846,703	991,739	2,167,718	2,895,527	3,014,421	3,887,266
Other Operating Expenses and Services	5000	7,590,963	8,965,873	4,801,461	14,000,419	12,392,424	22,966,292
Capital Outlay	6000	1,372,605	430,850	4,998,353	14,598,037	6,370,958	15,028,887
Total Expenditures		110,108,333	117,967,191	36,845,123	58,741,184	146,953,456	176,708,375
Excess /(Deficiency) of Revenues over Expenditures		11,999,513	445,232	17,315,810	14,732,969	29,315,323	15,178,201
Other Financing Sources	8900	16,010		7,771,769	393,368	7,787,779	393,368
Other Outgo	7000	2,533,331	892,569	15,590,852	15,299,316	18,124,183	16,191,885
Net Increase/(Decrease) in Fund Balance		9,482,192	(447,337)	9,496,727	(172,979)	18,978,919	(620,316)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	23,551,891	33,034,083	1,612,703	11,109,430	25,164,594	44,143,513
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	23,551,891		1,612,703		25,164,594	
Ending Fund Balance, June 30		33,034,083	32,586,746	11,109,430	10,936,451	44,143,513	43,523,197

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	149,839	150,000				
Local Revenues	8800	18,172,105	18,150,000				
Total Revenues		18,321,944	18,300,000	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	7,249,946	7,250,000				
Debt Interest and Other Service Charges	7120	10,319,029	10,300,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	17,568,975	17,550,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(17,568,975)	(17,550,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		752,969	750,000	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	16,862,839	17,615,808		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	16,862,839		0		0	
Ending Fund Balance, June 30		17,615,808	18,365,808	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	1,455,426	2,443,200	60,091	1,441,378		
Total Income		1,455,426	2,443,200	60,091	1,441,378	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	478,577	528,796	425,212	466,616		
Employee Benefits	3000	290,429	244,000	291,351	276,865		
Supplies and Materials	4000	1,126,291	1,462,490	38,887	632,000		
Other Operating Expenses and Services	5000	57,121	98,000	14,962	49,725		
Capital Outlay	6000		1,000	17,997	2,500		
Total Expenditures		1,952,418	2,334,286	788,409	1,427,706	0	0
Excess /(Deficiency) of Revenues over Expenditures		(496,992)	108,914	(728,318)	13,672	0	0
Other Financing Sources	8900	502,520		1,258,192			
Other Outgo	7000		(36,936)		13,672		
Net Increase/(Decrease) in Fund Balance		5,528	145,850	529,874	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	687,825	693,353	335,517	865,391	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	687,825		335,517		0	
Ending Fund Balance, June 30		693,353	839,203	865,391	865,391	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	355,086	518,000				
Total Income		355,086	518,000	0	0	0	0
Expenditures							
Academic Salaries	1000		8,000				
Classified Salaries	2000	21,544	27,800				
Employee Benefits	3000	723	734				
Supplies and Materials	4000	188,917	351,050				
Other Operating Expenses and Services	5000	91,611	135,150				
Capital Outlay	6000	2,158	9,700				
Total Expenditures		304,953	532,434	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		50,133	(14,434)	0	0	0	0
Other Financing Sources	8900	151,598					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		201,731	(14,434)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	172,998	374,729		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	172,998		0		0	
Ending Fund Balance, June 30		374,729	360,295	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: 2020-2021

Budget Year: 2021-2022

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	6,845	300,000				
Local Revenues	8800	1,973,884	825,000	59,968	75,000		
Total Income		1,980,729	1,125,000	59,968	75,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	17,479		1,450			
Other Operating Expenses and Services	5000	244,067	823,405	286,541	261,891		
Capital Outlay	6000	1,812,780	2,611,405	1,408,257	1,645,225		
Total Expenditures		2,074,326	3,434,810	1,696,248	1,907,116	0	0
Excess /(Deficiency) of Revenues over Expenditures		(93,597)	(2,309,810)	(1,636,280)	(1,832,116)	0	0
Other Financing Sources	8900	1,635,357	370,000				
Other Outgo	7000	4,717					
Net Increase/(Decrease) in Fund Balance		1,537,043	(1,939,810)	(1,636,280)	(1,832,116)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,436,976	8,974,019	4,249,493	2,613,213		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,436,976		4,249,493		0	
Ending Fund Balance, June 30		8,974,019	7,034,209	2,613,213	781,097	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: 2020-2021

Budget Year: 2021-2022

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

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

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			626,306	625,000		
Other Financing Sources	8900						
Total Income		0	0	626,306	625,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			27,892	28,000		
Capital Outlay	6000						
Total Expenditures		0	0	27,892	28,000		
Net Profit or Loss		0	0	598,414	597,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	598,414	597,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	7,188,683	7,787,097		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		7,188,683			
Ending Fund Balance, June 30		0	0	7,787,097	8,384,097		

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	422,992	325,500	84,828	55,000	155,284	109,800
Total Income		422,992	325,500	84,828	55,000	155,284	109,800
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	34,748	50,000	13,815	40,000	115,404	145,000
Employee Benefits	3000	21,506	40,000	252		82,518	85,800
Supplies and Materials	4000	10,823	43,000			2,547	9,000
Other Operating Expenses and Services	5000	212,459	339,875	2,501	25,000	2,104	(27,000)
Capital Outlay	6000		2,000			1,707	25,000
Total Expenditures		279,536	474,875	16,568	65,000	204,280	237,800
Excess /(Deficiency) of Revenues over Expenditures		143,456	(149,375)	68,260	(10,000)	(48,996)	(128,000)
Other Financing Sources	8900	11,077		24,890			
Other Outgo	7000			75,501	25,000		
Net Increase/(Decrease) in Fund Balance		154,533	(149,375)	17,649	(35,000)	(48,996)	(128,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	551,589	706,122	315,565	333,214	439,868	390,872
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	551,589		315,565		439,868	
Ending Fund Balance, June 30		706,122	556,747	333,214	298,214	390,872	262,872

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: 2020-2021

Budget Year: 2021-2022

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	31,460,234	31,500,000				
State Revenues	8600	3,890,948	3,900,000				
Local Revenues	8800	104	100	44,863	45,000		
Total Income		35,351,286	35,400,100	44,863	45,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	35,686,174	35,000,000				
Capital Outlay	6000						
Total Expenditures		35,686,174	35,000,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(334,888)	400,100	44,863	45,000	0	0
Other Financing Sources	8900	400,198					
Other Outgo	7000	68,924		56,950	57,000		
Net Increase/(Decrease) in Fund Balance		(3,614)	400,100	(12,087)	(12,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	183,792	180,178	367,982	355,895		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	183,792		367,982		0	
Ending Fund Balance, June 30		180,178	580,278	355,895	343,895	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: 2020-2021

Budget Year: 2021-2022

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			46,322	46,000
Total Income		0	0	46,322	46,000
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	46,322	46,000
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	46,322	46,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	233,507	279,829
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		233,507	
Ending Fund Balance, June 30		0	0	279,829	325,829

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 590

Name: YOSEMITE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	906,916
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,486,835
31	BOOKSTORE FUND	12	RESTRICTED SUBFUND	502,520
32	CAFETERIA FUND	12	RESTRICTED SUBFUND	1,258,192
34	FARM OPERATION FUND	12	RESTRICTED SUBFUND	151,598
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	148,522
71	ASSOCIATED STUDENTS TRUST FUND	12	RESTRICTED SUBFUND	11,077
72	STUDENT REPRESENTATION FEE TRUST FUND	12	RESTRICTED SUBFUND	24,890
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	399,924

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: 2020-2021

Budget Year: 2021-2022

District ID: 590

Name: YOSEMITE

Activity Classification	Object 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		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		2,801,067			1,198,239		
		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	613,175		613,175
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	613,175		613,175
Other Operating Expenses and Services	5000		2,801,067		2,801,067	107,872		2,908,939
Capital Outlay	6000							
Library Books	6300				0	219,428		219,428
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	219,428		219,428
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,801,067	0	2,801,067	940,475		3,741,542
Ending Balance					0	2,675,637		2,675,637

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: 2020-2021

Budget Year: 2021-2022

District ID: 590

Name: YOSEMITE

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					2,675,637		
Adjustments	9020							
Adjusted Beginning Balance	9030		0			2,675,637		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		2,450,000			1,200,000		
		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	2,283,122		2,283,122
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	2,283,122		2,283,122
Other Operating Expenses and Services	5000		2,450,000		2,450,000	179,015		2,629,015
Capital Outlay	6000							
Library Books	6300				0	213,500		213,500
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	213,500		213,500
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,450,000	0	2,450,000	2,675,637		5,125,637
Ending Balance					0	1,200,000		

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report

Details of Education Protection Account

For Actual Year: 2020-2021 District ID: 590 Name: YOSEMITE

EPA Revenue	22,317,315
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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	22,317,315	0	0	22,317,315
TOTAL		22,317,315	0	0	22,317,315

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 590

Name: YOSEMITE

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2020-21	6,232,443	7,500,174	13,732,617	N/A	N/A
2021-22	6,529,593	8,300,917	14,830,510	1,097,893	7.99%
2022-23	7,370,877	9,529,207	16,900,084	2,069,574	13.95%
2023-24	7,370,877	9,819,069	17,189,946	289,862	1.72%
2024-25	7,370,877	10,036,465	17,407,342	217,396	1.26%
2025-26	7,370,877	10,072,698	17,443,575	36,233	0.21%

Does the district have a plan to fund these expenses through 2025-26?

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 year.