

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2016-2017)
(Budget Report for Fiscal Year 2017-2018)

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

9-12-17

Date



District Superintendent

09/14/17

Date

Contact: Teresa Scott

(916) 575-6531

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, 2017. 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: 2016-2017

Budget Year: 2017-2018

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 AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Activities AC 6800 - 7390	Total
Instructional Salaries						
Contract or Regular	1100	19,680,279	19,706,062			19,706,062
Other	1300	11,518,327	11,633,442			11,633,442
Total Instructional Salaries		31,198,606	31,339,504	0		31,339,504
Non-Instructional Salaries						
Contract or Regular	1200		4,023,210			4,023,210
Other	1400		3,260,201	485,429		3,745,630
Total Non-Instructional Salaries		0	7,283,411	485,429		7,768,840
Total Academic Salaries		31,198,606	38,622,915	485,429		39,108,344
Classified Salaries						
Non-Instructional Salaries						
Regular Status	2100		17,994,614	1,550,943		19,545,557
Other	2300		591,494	3,070		594,564
Total Non-Instructional Salaries		0	18,586,108	1,554,013		20,140,121
Instructional Aides						
Regular Status	2200	1,302,565	1,309,469			1,309,469
Other	2400	21,485	88,299			88,299
Total Instructional Aides		1,324,050	1,397,768	0		1,397,768
Total Classified Salaries		1,324,050	19,983,876	1,554,013		21,537,885
Employee Benefits						
	3000	12,251,846	24,407,239	1,422,193		25,829,432
Supplies and Materials						
	4000		1,263,446	5,228		1,268,674
Other Operating Expenses						
	5000		8,497,409	1,645,081		10,142,490
Equipment Replacement						
	6420					0
Total Expenditures Prior to Exclusions		44,774,502	92,774,885	5,111,944		97,886,829

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

District ID: 590

Name: YOSEMITE

			Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities 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		260,909		0
Student Transportation		6491				260,909
Noninstructional Staff-Retirees' Benefits and Retirement Incentives		6740		515,375		515,375
Objects to Exclude		Object Code				
Rents and Leases		5060		72,656		72,656
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		2,444,741		2,444,741

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: 2016-2017

Budget Year: 2017-2018

District ID: 590

Name: YOSEMITE

	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities 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	3,293,681	0	3,293,681
Total for ECS 84362, 50% Law		44,774,502	89,481,204	5,111,944	94,593,148
Percent of CEE (Instructional Salary Cost / Total CEE)		50.04%	100.00%		
50% of Current Expense of Education			44,740,602		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		44,774,502	89,481,204	5,111,944	94,593,148
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		44,774,502	92,774,885	5,111,944	97,886,829
Capital Expenditures	6000	67,902	1,165,966		1,165,966
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		44,842,404	93,940,851	5,111,944	99,052,795

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2017

District ID: 590 Name: YOSEMITE

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,740,908		1,740,908
In County Treasury	9112	32,890,432	(4,716,990)	28,173,442
Cash With Fiscal Agents	9113	20,000		20,000
Revolving Cash Accounts	9114	75,000		75,000
Investments (at cost)	9120			0
Accounts Receivable	9130	5,333,940	3,668,415	9,002,355
Due from Other Funds	9140	6,737,053	23,102,503	29,839,556
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	49,221		49,221
Prepaid Items	9220	93,191	134,697	227,888
TOTAL ASSETS		46,939,745	22,188,625	69,128,370
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,933,493	414,955	5,348,448
Accrued Salaries and Wages Payable	9520	2,923,464	1,196,232	4,119,696
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	21,046,239	1,776,349	22,822,588
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,384,030	16,819,514	19,203,544
TOTAL LIABILITIES		31,287,226	20,207,050	51,494,276

**CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET**

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2017

District ID: 590

Name: YOSEMITE

Description	CA (Object)	11		12		10	
		General Fund		General Fund		General Fund	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710					0	
NonCash Assets	9711	142,412				142,412	
Amounts Restricted by Law for Specific Purposes	9712		1,981,575			1,981,575	
Reserve for Encumbrances Credit	9713	457,588				457,588	
Reserve for Encumbrances Debit	9714					0	
Reserve for Debt Services	9715					0	
Assigned/Committed	9754					0	
Unassigned	9790					0	
Total Fund Balance		600,000	1,981,575			2,581,575	
Fund Balance (GASB 54)							
Nondisposable Fund Balance	9750					0	
Restricted Fund Balance	9752					0	
Committed Fund Balance	9753	12,700,000				12,700,000	
Assigned Fund Balance	9754					0	
Total Designated Fund Balance		12,700,000	0			12,700,000	
Uncommitted Fund Balance	9790	2,352,519				2,352,519	
TOTAL FUND EQUITY		15,652,519	1,981,575			17,634,094	
TOTAL LIABILITIES AND FUND EQUITY		46,939,745	22,188,625			69,128,370	

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 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, 2017

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	13,525,727		
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	1,500		
TOTAL ASSETS		13,527,227	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	500		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		500	0	0

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, 2017

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	13,526,727		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		13,526,727	0	0
Fund Balance (GASB 54)				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754	0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		13,526,727	0	0
TOTAL LIABILITIES AND FUND EQUITY		13,527,227	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, 2017

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	300,912	472,211		668,363		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120				18,573		
Accounts Receivable	9130	60,361	7,891		8,806		
Due from Other Funds	9140	129,358	36,671				
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	1,229,100	42,444				
Prepaid Items	9220	821					
TOTAL ASSETS		1,720,552	559,217	0	695,742	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	285,352	58,892		114,988		
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	10,043					
TOTAL LIABILITIES		295,395	58,892	0	114,988	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, 2017

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	500,325	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	500,325	0	0	0	0
Fund Balance (GASB 54)							
Nonspendable Fund Balance	9750						
Restricted Fund Balance	9751	0	0	0	0	0	0
Committed Fund Balance	9752	0	0	0	0	0	0
Assigned Fund Balance	9753	0	0	0	0	0	0
Total Designated Fund Balance	9754	1,425,157	0	0	580,754	0	0
Uncommitted Fund Balance	9790	1,425,157	0	0	580,754	0	0
TOTAL FUND EQUITY		1,425,157	500,325	0	580,754	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,720,552	559,217	0	695,742	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 590

Name: YOSEMITE

		CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
ASSETS	Description				
Cash, Investments, and Receivables		9100			
Cash:					
Awaiting Deposit and in Banks		9111			
In County Treasury		9112	12,913,427		
Cash With Fiscal Agents		9113		22,594,155	
Revolving Cash Accounts		9114			
Investments (at cost)		9120			
Accounts Receivable		9130			
Due from Other Funds		9140	1,229,964		
Inventories, Stores, and Prepaid Items		9200			
Inventories and Stores		9210			
Prepaid Items		9220			
TOTAL ASSETS			14,143,391	22,594,155	0
LIABILITIES					
Current Liabilities and Deferred Revenue		9500			
Accounts Payable		9510	358,426	474,656	
Accrued Salaries and Wages Payable		9520			
Compensated Absences Payable Current		9530			
Due to Other Funds		9540	1,460,286	3,650,560	
Temporary Loans		9550			
Current Portion of Long-Term Debt		9560			
Deferred Revenues		9570	1,845,779		
TOTAL LIABILITIES			3,664,491	4,125,216	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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)							
Nonspendable Fund Balance	9750						
Restricted Fund Balance	9751						
	9752		9,904,114		18,468,939		
Committed Fund Balance	9753						
Assigned Fund Balance	9754		574,786				
Total Designated Fund Balance			10,478,900		18,468,939		0
Uncommitted Fund Balance	9790						
			10,478,900		18,468,939		0
TOTAL FUND EQUITY			14,143,391		22,594,155		0
TOTAL LIABILITIES AND FUND EQUITY							

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

51 Bookstore Fund 53 Farm Operations Fund
52 Cafeteria Fund 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 590

Name: YOSEMITE

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

51 Bookstore Fund 53 Farm Operations Fund
52 Cafeteria Fund 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 590

Name: YOSEMITE

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 590

Name: YOSEMITE

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 590

Name: YOSEMITE

Description	61		69 Other Internal Service Fund
	CA (Object)	Self-Insurance Fund	
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		
Cash With Fiscal Agents	9113		6,470,706
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		0	6,470,706

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 590

Name: YOSEMITE

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 590

Name: YOSEMITE

Description	CA (Object)	61		69 Other Internal Service Fund
		Self-Insurance 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	
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			6,470,706
Assigned Fund Balance	9754			
Total Designated Fund Balance			0	6,470,706
Uncommitted(Unrestricted) Fund Balance	9790			
Other Equity	9800			
Contributed Capital	9810			
Retained Earnings	9850			
Investment in General Fixed Assets	9890			
TOTAL FUND EQUITY			0	6,470,706
TOTAL LIABILITIES AND FUND EQUITY			0	6,470,706

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 590 Name: YOSEMITE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	231,246	3,524		2,700,703	117,538			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	986,367		316,748		1,620,995			202,385
Accounts Receivable	9130	84,799	2,647		832,728	1,694			
Due from Other Funds	9140	4,419	238,119	648,045	17,871,622	5,149			
Student Loans Receivable	9150				133,343				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	1,689							
Fixed Assets									
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		1,308,520	244,290	964,793	21,538,396	1,745,376	0	0	202,385

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 590

Name: YOSEMITE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	174,316	4,442	74,825	359,190	435,490			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	903,844	4,563	13,304	20,954,617	1,700			
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570					1,399			
Total Current Liabilities and Deferred Revenue		1,078,160	9,005	88,129	21,313,807	438,589	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	1,078,160	9,005	88,129	21,313,807	438,589	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, 2017

District ID: 590

Name: YOSEMITE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	230,360	235,285	876,664	224,589	1,306,787			202,385
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		230,360	235,285	876,664	224,589	1,306,787	0	0	202,385
Fund Balance (GASB 54)									
Nonspendable Fund Balance	9750								
Restricted Fund Balance	9751								
Committed Fund Balance	9752								
Assigned Fund Balance	9753								
Total Designated Fund Balance	9754	0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity									
Contributed Capital	9800								
Retained Earnings	9810								
Investment in General Fixed Assets	9850								
	9890								
TOTAL FUND EQUITY		230,360	235,285	876,664	224,589	1,306,787	0	0	202,385
TOTAL LIABILITIES AND FUND EQUITY		1,308,520	244,290	964,793	21,538,396	1,745,376	0	0	202,385

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2016-2017 District ID: 590 Name: YOSEMITE

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,507,803	1,507,803
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		147,288	147,288
Student Financial Aid	8150		1,696,398	1,696,398
Veterans Education	8160		162,383	162,383
Vocational and Technical Education Act (VATEA)	8170		823,539	823,539
Other Federal Revenues	8190		3,615,507	3,615,507
Total Federal Revenues	8100	0	7,952,918	7,952,918
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	31,541,742		31,541,742
Other General Apportionment	8613	342,732		342,732
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,005,148	2,005,148
Disabled Students Programs and Services(DSPS)	8623		906,844	906,844
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		2,786,107	2,786,107
Telecommunications and Technology Infrastructure Program (TTIP)	8626		803,571	803,571
Other General Categorical Programs	8627		10,880,298	10,880,298

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2016-2017

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	13,090,509		13,090,509
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,131,939	3,131,939
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	456,132		456,132
Timber Yield Tax	8672	18,687		18,687
Other State Tax Subventions	8673	382,446		382,446
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,444,741	631,416	3,076,157
State Mandated Costs	8685	463,996		463,996
Other State Non-Tax Revenues	8686	386,201		386,201
Other State Revenues	8690	3,397,773	128,200	3,525,973
Total State Revenues	8600	52,524,959	21,273,523	73,798,482

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2016-2017 District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues				
Property Taxes	8800			
	8810			
Tax Allocation, Secured Roll	8811	39,405,153		39,405,153
Tax Allocation, Supplemental Roll	8812	793,863		793,863
Tax Allocation, Unsecured Roll	8813	1,952,341		1,952,341
Prior Years Taxes	8816	50,541		50,541
Education Revenues Augmentation Fund (ERAF)	8817	(2,844,393)		(2,844,393)
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	1,736,254		1,736,254
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		294,175	294,175
Contract Services	8830			
Contract Instructional Services	8831		875,322	875,322
Other Contract Services	8832		71,043	71,043
Sales and Commissions	8840			0
Rentals and Leases	8850		90,982	90,982
Interest and Investment Income	8860	270,599	40,310	310,909
Student Fees and Charges	8870			
Community Services Classes	8872		1,077,046	1,077,046
Dormitory	8873			0
Enrollment	8874	4,948,763		4,948,763
Contra Revenue Account	8874.1	(258,071)		(258,071)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		923,499	923,499
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	516,753		516,753
Parking Services and Public Transportation	8881		688,076	688,076
Other Student Fees and Charges	8885		9,159	9,159
Other Local Revenues	8890	292,654	2,010,544	2,303,198
Total Local Revenues	8800	46,864,457	6,080,156	52,944,613
Total Revenues		99,389,416	35,306,597	134,696,013

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2016-2017

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund	
				Actual	Actual
Other Financing Sources	8900				
Proceeds of General Fixed Assets	8910	5,010		5,010	
Proceeds of Long-Term Debt	8940			0	
Incoming Transfers -- (8981/8982/8983)	898#		7,657,745	7,657,745	
Total Other Financing Sources	8900	5,010	7,657,745	7,662,755	
Total Revenues and Other Financing Sources		99,394,426	42,964,342	142,358,768	

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	2,070,732	258,988	882,669	710,406		3,922,795
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,893,195	5,134	70,651	8,393		2,977,373
Business and Management	0500	2,189,594	132,377	776,399	61,073		3,159,443
Communications	0600	8,641		4,679	2,674		15,994
Computer and Information Science	0700	1,454,640	3,314	33,932			1,491,886
Education	0800	3,256,440	275,186	495,413	19,571		4,046,610
Engineering and Related Industrial Technology	0900	1,803,732	220,133	327,443	129,538		2,480,846
Fine and Applied Arts	1000	4,386,866	79,582	260,701	36,383		4,763,532
Foreign language	1100	692,505					692,505
Health	1200	3,175,506	169,588	411,158	77,015		3,833,267
Consumer Education And Home Economics	1300	1,647,060	700,222	3,099,751	35,876		5,482,909
Law	1400						0
Humanities(Letters)	1500	6,193,388		37,459			6,230,847
Library Science	1600						0
Mathematics	1700	3,630,205	12,639	5,575			3,648,419
Military Studies	1800						0
Physical Sciences	1900	2,055,540	13,498	45,205	3,395		2,117,638
Psychology	2000	1,231,895		22,361			1,254,256
Public Affairs and Services	2100	1,538,918	235,135	321,322	100,349		2,195,724
Social Sciences	2200	3,223,264	6,400	40,896	6,822		3,277,382
Commercial Services	3000						0
Interdisciplinary Studies	4900	4,761,439	943,717	478,896	237,636		6,421,688
Instruc Staff-Retirees' Bnfts & Relire Incents	5900	622,738					622,738
Sub-Total Instructional Activities		46,836,298	3,055,913	7,314,510	1,429,131		58,635,852
Total Expenditures for GF Activities*		47,566,426	59,094,336	21,192,096	4,043,150	11,826,662	143,722,670

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017 Budget Year: 2017-2018

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		7,141,935	559,395	1,031,100		8,732,430
Course and Curriculum Development	6020		61,837	12,525			74,362
Academic / Faculty Senate	6030		512,662	18,183			530,845
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	7,716,434	590,103	1,031,100	0	9,337,637
Instructional Support Services	6100						
Learning Center	6110	403,155	112,114	24,306			539,575
Library	6120		1,766,178	104,898	150,843		2,021,919
Media	6130		454,746	60,154	4,193		519,093
Museums and Galleries	6140		14,123				14,123
Academic Information Systems and Technology	6150		1,877,942	128,566	67,784		2,074,292
Other Instructional Support Services	6190		657,778	4,960			662,738
Total Instructional Support Services		403,155	4,882,881	322,884	222,820	0	5,831,740
Admissions and Records	6200		1,735,655	21,044	1,877		1,758,576
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,566,536	136,393	9,585		3,712,514
Matriculation and Student Assessment	6320		3,260	5,278			8,538
Transfer Programs	6330		107,161	1,978	3,473		112,612
Career Guidance	6340		287	1,311			1,598
Other Student Counseling and Guidance	6390		95,818				95,818
Total Student Counseling and Guidance		0	3,773,062	144,960	13,058	0	3,931,080

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: 2016-2017 Budget Year: 2017-2018

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						0
Disabled Student Programs and Services (DSPS)	6420		1,670,573	1,388,277	24,277		3,083,127
Extended Opportunity Programs and Services (EOPS)	6430		1,515,369	69,089	7,291		1,591,739
Health Services	6440		895,311	121,250	4,469		1,021,030
Student Personnel Administration	6450		4,433,280	1,553,017	345,322		6,331,619
Financial Aid Administration	6460		1,912,818	51,645	3,588		1,968,051
Job Placement Services	6470		29,849				29,849
Veterans Services	6480		193,548	26,731			220,279
Miscellaneous Student Services	6490		1,329,456	182,924	21,351		1,533,731
Total Other Student Services		0	11,980,194	3,392,933	406,298	0	15,779,425
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,767,588	1,022,568	221,005		4,011,161
Custodial Services	6530		3,525,099	77,517	881		3,603,497
Grounds Maintenance and Repairs	6550		1,001,368	153,054	8,123		1,162,545
Utilities	6570			3,435,861			3,435,861
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	7,294,055	4,689,000	230,009	0	12,213,064
Planning, Policymaking and Coordinations	6600		3,806,358	490,970	97,774		4,395,102

* 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: 2016-2017 Budget Year: 2017-2018

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		1,111,805	70,617	3,651		1,186,073
Fiscal Operations	6720		2,282,754	167,945	7,495		2,458,194
Human Resources Management	6730		1,884,158	257,500	50,251		2,191,909
Noninstruct Staff Retirees' Benefits & Retirement *	6740		515,375				515,375
Staff Development	6750			1,542			1,542
Staff Diversity	6760		256,651	174,656	7,326		438,633
Logistical Services	6770		3,626,803	232,535	384,644		4,243,982
Management Information Systems	6780		2,629,229	2,533,206	145,443		5,307,878
Other General Institutional Support Services	6790		155,116	80,268			235,384
Total General Institutional Support Services	6700	0	12,461,891	3,518,269	598,810	0	16,578,970
Community Services & Economic Development	6800						
Community Recreation	6810		7,022	1,337			8,359
Community Service Classes	6820	281,636	437,956	431,254	2,452		1,153,298
Community Use of Facilities	6830		935	9,881			10,816
Economic Development	6840			2,240	474		2,714
Other Community Services & Economic Development	6890		6,459	8,280			14,739
Total Community Services	6800	281,636	452,372	452,992	2,926	0	1,189,926

* 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: 2016-2017 Budget Year: 2017-2018

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		51,225				51,225
Child Development Centers	6920		506,982	37,881			544,863
Farm Operations	6930						0
Food Services	6940		56,477				56,477
Parking	6950		369,286	12,934			382,220
Student and Co-Curricular Activities	6960		58,440	9,182			67,622
Student Housing	6970						0
Other Ancillary Services	6990		490,300	32,137	706		523,143
Total Ancillary Services	6900	0	1,532,710	92,134	706	0	1,625,550
Auxiliary Operations	7000						
Contract Education	7010	45,337	214,595	158,797	8,641		427,370
Other Auxiliary Operations	7090		188,216	3,500			191,716
Total Auxiliary Operations	7000	45,337	402,811	162,297	8,641	0	619,086

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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					11,826,662	11,826,662
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	11,826,662	11,826,662
Sub-Total Non-Instructional Activities		730,128	56,038,423	13,877,586	2,614,019	11,826,662	85,086,818
Total Expenditures General Fund: activities *		47,566,426	59,094,336	21,192,096	4,043,150	11,826,662	143,722,670

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

CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2017-2018

Gann Appropriations Limit

GANN Report

DISTRICT NAME: YOSEMITE

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$142,682,427
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	16,542.00		
	2. 2016-2017 Second Period Actual FTES	16,386.48		
	3. 2016-2017 Population change factor (C2/C1)	0.9906		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$146,556,703
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	0
	3. Total adjustments - increase			\$146,556,703
	Sub-Total (D + E.3)			
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	0
	3. Total adjustments - decrease			0
G.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$146,556,703
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			44,701,901
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			845,069
C.	Local Property taxes			41,408,401
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.	2017-2018 Appropriations Subject to Limit			\$86,955,371

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2016-2017

Budget Year: 2017-2018

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			7,952,918	5,216,535	7,952,918	5,216,535
State Revenues	8600	52,524,959	48,985,067	21,273,523	21,994,091	73,798,482	70,979,158
Local Revenues	8800	46,864,457	52,513,066	6,080,156	8,646,244	52,944,613	61,159,310
Total Revenues		99,389,416	101,498,133	35,306,597	35,856,870	134,696,013	137,355,003
EXPENDITURES:							
Academic Salaries	1000	39,319,038	37,796,551	5,184,233	4,744,310	44,503,271	42,540,861
Classified Salaries	2000	21,553,517	22,955,159	9,280,837	9,526,469	30,834,354	32,481,628
Employee Benefits	3000	25,890,736	29,556,903	5,432,401	4,986,850	31,323,137	34,543,753
Supplies and Materials	4000	1,268,674	1,093,949	2,258,208	3,202,456	3,526,882	4,296,405
Other Operating Expenses and Services	5000	8,276,969	8,799,106	9,388,245	7,905,849	17,665,214	16,704,955
Capital Outlay	6000	1,165,966	641,309	2,877,184	3,746,921	4,043,150	4,388,230
Total Expenditures		97,474,900	100,842,977	34,421,108	34,112,855	131,896,008	134,955,832
Excess /(Deficiency) of Revenues over Expenditures		1,914,516	655,156	885,489	1,744,015	2,800,005	2,399,171
Other Financing Sources	8900	5,010		7,657,745	1,440,833	7,662,755	1,440,833
Other Outgo	7000	3,684,666	1,964,725	8,141,996	3,181,869	11,826,662	5,146,594
Net Increase/(Decrease) in Fund Balance		(1,765,140)	(1,309,569)	401,238	2,979	(1,363,902)	(1,306,590)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	17,417,659	15,652,519	1,580,337	1,981,575	18,997,996	17,634,094
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	17,417,659		1,580,337		18,997,996	
Ending Fund Balance, June 30		15,652,519	14,342,950	1,981,575	1,984,554	17,634,094	16,327,504

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: 2016-2017

Budget Year: 2017-2018

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	152,726	150,000				
Local Revenues	8800	14,989,583	14,900,000				
Total Revenues		15,142,309	15,050,000	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	5,327,785	6,072,192				
Debt Interest and Other Service Charges	7120	9,508,777	9,771,305				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	14,836,562	15,843,497	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(14,836,562)	(15,843,497)	0	0	0	0
Net Increase/Decrease in Fund Balance		305,747	(793,497)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	13,220,980	13,526,727			0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	13,220,980		0		0	
Ending Fund Balance, June 30		13,526,727	12,733,230	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: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	3,460,120	3,592,100	1,482,554	1,482,900		
Total Income		3,460,120	3,592,100	1,482,554	1,482,900	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	598,236	508,892	467,357	457,609		
Employee Benefits	3000	286,299	269,238	246,932	271,707		
Supplies and Materials	4000	2,490,491	2,644,526	634,539	647,620		
Other Operating Expenses and Services	5000	153,038	131,535	83,436	88,339		
Capital Outlay	6000	23,810	30,000	10,963	25,500		
Total Expenditures		3,551,874	3,584,191	1,443,227	1,490,775	0	0
Excess (Deficiency) of Revenues over Expenditures		(91,754)	7,909	39,327	(7,875)	0	0
Other Financing Sources	8900	129,358		22,625	163		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		37,604	7,909	61,952	(7,875)	163	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,387,553	1,425,157	438,373	500,325	(163)	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,387,553		438,373		(163)	
Ending Fund Balance, June 30		1,425,157	1,433,066	500,325	492,450	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: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		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	484,403	579,600				
Total Income		484,403	579,600	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	30,365	19,722				
Employee Benefits	3000	695	4,120				
Supplies and Materials	4000	389,870	399,517				
Other Operating Expenses and Services	5000	206,424	159,898				
Capital Outlay	6000	221,685	4,087				
Total Expenditures		849,039	587,344	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		(364,636)	(7,744)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000		275,000				
Net Increase/(Decrease) in Fund Balance		(364,636)	(282,744)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	945,390	580,754		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	945,390		0		0	
Ending Fund Balance, June 30		580,754	298,010	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: 2016-2017 Budget Year: 2017-2018

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL OUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	3,581,350	2,409,559				
Local Revenues	8800	145,687	50,000	300,192	150,000		
Total Income		3,727,037	2,459,559	300,192	150,000	0	0
EXPENDITURES							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	302	70	6,505	5		
Other Operating Expenses and Services	5000	1,298,229	3,100,400	2,573,760	2,174,253		
Capital Outlay	6000	3,812,285	8,290,545	14,378,658	13,086,281		
Total Expenditures		5,110,816	11,391,015	16,958,923	15,260,539	0	0
Excess (Deficiency) of Revenues over Expenditures		(1,383,779)	(8,931,456)	(16,658,731)	(15,110,539)	0	0
Other Financing Sources	8900	344,475	370,151				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,039,304)	(8,561,305)	(16,658,731)	(15,110,539)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	11,518,204	10,478,900	35,127,670	18,468,939		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	11,518,204		35,127,670		0	
Ending Fund Balance, June 30		10,478,900	1,917,595	18,468,939	3,358,400	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: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 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: 2016-2017

Budget Year: 2017-2018

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

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: 2016-2017

Budget Year: 2017-2018

Internal Service Funds

Description	Object Code	FUND: 61 SELF-INSURANCE FUND		FUND 69 OTHER INTERNAL SERVICES FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800			277,466	275,000
Other Financing Sources	8900			4,382	
Total Income		0	0	281,848	275,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			23,283	23,000
Capital Outlay	6000				
Total Expenditures		0	0	23,283	23,000
Net Profit or Loss		0	0	258,565	252,000
Other Outgo	7000	4,382			
Net Increase/(Decrease) in Fund Balance		(4,382)	0	258,565	252,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	4,382	0	6,212,141	6,470,706
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	4,382		6,212,141	
Ending Fund Balance, June 30		0	0	6,470,706	6,722,706

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: 2016-2017

Budget Year: 2017-2018

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						
Local Revenues	8800	267,396	263,500	55,130	61,000	182,456	179,897
Total Income		267,396	263,500	55,130	61,000	182,456	179,897
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	29,067	40,000	30,123	60,000	99,332	128,990
Employee Benefits	3000	15,940	32,000	467		68,163	72,514
Supplies and Materials	4000	8,325	52,500	225		1,675	12,500
Other Operating Expenses and Services	5000	127,135	141,267	51,493	53,000	2,532	(85,876)
Capital Outlay	6000		3,500			43,551	287,385
Total Expenditures		180,467	269,267	82,308	113,000	215,253	415,513
Excess (Deficiency) of Revenues over Expenditures		86,929	(5,767)	(27,178)	(52,000)	(32,797)	(235,616)
Other Financing Sources	8900	39		69		200	
Other Outgo	7000						47,385
Net Increase/(Decrease) in Fund Balance		86,968	(5,767)	(27,109)	(52,000)	(32,597)	(283,001)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	143,392	230,360	262,394	235,285	909,261	876,664
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	143,392		262,394		909,261	
Ending Fund Balance, June 30		230,360	224,593	235,285	183,285	876,664	593,663

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: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	29,045,786	29,000,000				
State Revenues	8600	2,697,307	2,700,000				
Local Revenues	8800	499	500	58,075	58,000		
Total Income		31,743,592	31,700,500	58,075	58,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			1,287,567	1,280,000		
Capital Outlay	6000						
Total Expenditures		0	0	1,287,567	1,280,000	0	0
Excess / (Deficiency) of Revenues over Expenditures		31,743,592	31,700,500	(1,229,492)	(1,222,000)	0	0
Other Financing Sources	8900			5,945			
Other Outgo	7000	31,729,675	31,700,000	107,325	107,000		
Net Increase/(Decrease) in Fund Balance		13,917	500	(1,330,872)	(1,329,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	210,672	224,589	2,637,659	1,306,787		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	210,672		2,637,659		0	
Ending Fund Balance, June 30		224,589	225,089	1,306,787	(22,213)	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			12,892	13,000
Total Income		0	0	12,892	13,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				10,000
Capital Outlay	6000				
Total Expenditures		0	0	0	10,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	12,892	3,000
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	12,892	3,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	189,493	202,385
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		189,493	
Ending Fund Balance, June 30		0	0	202,385	205,385

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 590

Name: YOSEMITE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	2,464,269
31	BOOKSTORE FUND	11	UNRESTRICTED SUBFUND	129,358
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	22,625
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	163
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	31,404
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	198,071

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Actual Report
L10 GENERAL FUND

For Actual Year: 2016-2017 Budget Year: 2017-2018

District ID: 590

Name: YOSEMITE

Activity Classification	Activity Code	Unrestricted		Support Activities (AC 6800-7390)	Total Unrestricted	Restricted Prop 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,654,067	
Adjustments	9020						
Adjusted Beginning Balance	9030					1,654,067	
Actual Fiscal Year Data							
Slate Lottery Proceeds:	8681		2,444,741			795,968	
		Instructional & Institutional Unrestricted					
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)				Total
Expenditures							
Academic Salaries	1000						0
Classified Salaries	2000						0
Employee Benefits	3000						0
Supplies & Materials	4000						
Software	4100						23,887
Books, Magazines, & Periodicals	4200						24,712
Instructional Supplies & Materials	4300						538,806
Noninstructional Supplies & Mtrls	4400						0
Total Supplies and Materials		0	0	0		587,405	587,405
Other Operating Expenses and Services	5000			2,444,741	2,444,741	18,632	2,463,373
Capital Outlay	6000						
Library Books	6300					25,379	25,379
Equipment	6400						
Equipment - Additional	6410						0
Equipment - Replacement	6420						0
Total Capital Outlay		0	0	0		25,379	25,379
Other Outgo	7000						0
Total Expenditures		0	0	2,444,741	2,444,741	631,416	3,076,157
Ending Balance					0	1,818,619	1,818,619

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: 2016-2017 Budget Year: 2017-2018

District ID: 590

Name: YOSEMITE

Activity Classification	Activity Code	Unrestricted		Support Activities (AC 6800-7390)	Total Unrestricted	Restricted Prop 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)			Instructional Materials Proposition 20	Total
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,818,619	
Adjustments	9020						
Adjusted Beginning Balance	9030				0	1,818,619	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,400,000			750,000	
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	2,568,619	2,568,619
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	2,568,619	2,568,619
Other Operating Expenses and Services	5000			2,400,000	2,400,000		2,400,000
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000						
Total Expenditures		0	0	2,400,000	2,400,000	2,568,619	4,968,619
Ending Balance					0	0	

For Actual Year: 2016-2017 District ID: 590 Name: YOSEMITE

EPA Revenue	13,090,509
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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	13,090,509	0	0	13,090,509
TOTAL		13,090,509	0	0	13,090,509

For Actual Year: 2016-2017 Budget Year: 2017-2018 District ID: 590 Name: YOSEMITE

Fiscal Year	STRS		PERS		Rate	Other	Total	Increase	
	Amount	Rate	Amount	Rate				Amount	Rate

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

Yes

Explain Yes or No

As of June 30, 2016, the District opened and deposited approximately \$6.2 million into a Pension Rate Stabilization Plan (administered by PARS). During the 16-17 fiscal year, the District covered the increased costs with savings from prior years thus not needing to utilize any of the \$6.2 million. The District has set aside an additional \$3 million with additional fund savings for the increased cost. During the 17-18 fiscal year and going forward, the District will continue to identify ongoing revenue to fund the increased pension costs subsequent to the 2020-21 fiscal year.