

California Community Colleges

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

District: YOSEMITE

District Code: 590

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

Chief Business Officer: Jeremy Salazar

Electronic Certification Date: Tuesday, October 10, 2023

Contact: Jeremy Salazar Controller
(209) 575-6527 Ext: salazarj@yosemite.cc.ca.us

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 590

Name: YOSEMITE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	23,506,279	23,506,279		23,506,279
Other	1300	14,903,605	15,163,691		15,163,691
Total Instructional Salaries		38,409,884	38,669,970	0	38,669,970
Non-Instructional Salaries					
Contract or Regular	1200		4,418,202		4,418,202
Other	1400		4,763,417	50,871	4,814,288
Total Non-Instructional Salaries		0	9,181,619	50,871	9,232,490
Total Academic Salaries		38,409,884	47,851,589	50,871	47,902,460
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		23,316,031	738,253	24,054,284
Other	2300		676,117	14,874	690,991
Total Non-Instructional Salaries		0	23,992,148	753,127	24,745,275
Instructional Aides					
Regular Status	2200	1,838,066	1,931,742		1,931,742
Other	2400	302,249	302,861		302,861
Total Instructional Aides		2,140,315	2,234,603	0	2,234,603
Total Classified Salaries		2,140,315	26,226,751	753,127	26,979,878
Employee Benefits	3000	17,924,658	37,293,742	565,824	37,859,566
Supplies and Materials	4000		1,535,606	4,552	1,540,158
Other Operating Expenses	5000		9,169,836	86,088	9,255,924
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		58,474,857	122,077,524	1,460,462	123,537,986

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		382,884		382,884
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,000,000		1,000,000
Objects to Exclude	Object Code				
Rents and Leases	5060		123,607		123,607
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		3,641,289		3,641,289

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	5,147,780	0	5,147,780
Total for ECS 84362, 50% Law		58,474,857	116,929,744	1,460,462	118,390,206
Percent of CEE (Instructional Salary Cost / Total CEE)		50.01%	100.00%		
50% of Current Expense of Education			58,464,872		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		58,474,857	116,929,744	1,460,462	118,390,206
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		58,474,857	122,077,524	1,460,462	123,537,986
Capital Expenditures	6000	448,134	6,043,507		6,043,507
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		58,922,991	128,121,031	1,460,462	129,581,493

For Year Ended June 30, 2023

District ID: 590

Name: YOSEMITE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,537,680	336,078	1,873,758
In County Treasury	9112	50,265,750	41,466,834	91,732,584
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	6,352,605	11,090,514	17,443,119
Due from Other Funds	9140	2,677,698	11,853,595	14,531,293
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	469,113	485,243	954,356
TOTAL ASSETS		61,397,846	65,232,264	126,630,110
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,200,176	2,685,420	7,885,596
Accrued Salaries and Wages Payable	9520	5,702,445	1,413,553	7,115,998
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	12,620,708	2,376,725	14,997,433
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,059,627	44,235,113	48,294,740
TOTAL LIABILITIES		27,582,956	50,710,811	78,293,767

For Year Ended June 30, 2023

District ID: 590

Name: YOSEMITE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		14,521,453	14,521,453
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	14,521,453	14,521,453
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753	32,035,496		32,035,496
Assigned Fund Balance	9754			0
Total Designated Fund Balance		32,035,496	0	32,035,496
Uncommitted Fund Balance	9790	1,779,394		1,779,394
TOTAL FUND EQUITY		33,814,890	14,521,453	48,336,343
TOTAL LIABILITIES AND FUND EQUITY		61,397,846	65,232,264	126,630,110

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	20,718,688		
Investments (at cost)	9120			
Accounts Receivable	9130	6,435		
Due from Other Funds	9140	658,186		
TOTAL ASSETS		21,383,309	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

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, 2023

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	21,383,309		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		21,383,309	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		21,383,309	0	0
TOTAL LIABILITIES AND FUND EQUITY		21,383,309	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 590

Name: YOSEMITE

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		497,520		397,267		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		7,359		2,960		
Due from Other Funds	9140		1,291,983		154,776		
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		28,852				
Prepaid Items	9220						
TOTAL ASSETS		0	1,825,714	0	555,003	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		4,012		23,889		
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				100		
TOTAL LIABILITIES		0	4,012	0	23,989	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 590

Name: YOSEMITE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	1,821,702	0	531,014	0	0
Total Designated Fund Balance		0	1,821,702	0	531,014	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	1,821,702	0	531,014	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	1,825,714	0	555,003	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 590

Name: YOSEMITE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113	36,985,718		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	3,526,375		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		40,512,093	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,408,336		
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	6,207,505		
TOTAL LIABILITIES		11,615,841	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 590

Name: YOSEMITE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	28,896,252		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		28,896,252	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		28,896,252	0	0
TOTAL LIABILITIES AND FUND EQUITY		40,512,093	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 590

Name: YOSEMITE

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 590

Name: YOSEMITE

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 590

Name: YOSEMITE

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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		7,057,759
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	7,057,759

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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		7,057,759
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	7,057,759
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	7,057,759
TOTAL LIABILITIES AND FUND EQUITY		0	7,057,759

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 590

Name: YOSEMITE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	828,073	8,237		5,284,265	127,025			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	716,852		328,678		615,621			
Accounts Receivable	9130	12,279			77,608	9,972			
Due from Other Funds	9140	453,002	419,946	190,124		1,400			
Student Loans Receivable	9150				63,914				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	248							
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		2,010,454	428,183	518,802	5,425,787	754,018	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 590

Name: YOSEMITE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	102,474	48,730		179,342	419,948			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	582,377	2,073	160,855	5,152,858				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				33,819	12,059			
Total Current Liabilities and Deferred Revenue		684,851	50,803	160,855	5,366,019	432,007	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	684,851	50,803	160,855	5,366,019	432,007	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 590

Name: YOSEMITE

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	1,325,603	377,380	357,947	59,768	322,011			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		1,325,603	377,380	357,947	59,768	322,011	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,325,603	377,380	357,947	59,768	322,011	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,010,454	428,183	518,802	5,425,787	754,018	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	1,022		1,022
Higher Education Act	8120		1,710,551	1,710,551
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		148,927	148,927
Student Financial Aid	8150		16,640,353	16,640,353
Veterans Education	8160		4,530	4,530
Vocational and Technical Education Act (VATEA)	8170		792,815	792,815
Other Federal Revenues	8190		4,442,266	4,442,266
Total Federal Revenues	8100	1,022	23,739,442	23,740,464
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	51,862,307		51,862,307
Other General Apportionment	8613	386,618		386,618
General Categorical Programs	8620			
Child Development	8621		1,155,867	1,155,867
Extended Opportunity Programs and Services(EOPS)	8622		3,113,412	3,113,412
Disabled Students Programs and Services(DSPS)	8623		1,980,990	1,980,990
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		924,222	924,222
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		24,116,301	24,116,301

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	19,196,743		19,196,743
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		990,152	990,152
Other Reimbursable Categorical Programs	8652		893,934	893,934
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	445,117		445,117
Timber Yield Tax	8672	1,026		1,026
Other State Tax Subventions	8673	17,519		17,519
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,641,289	1,816,003	5,457,292
State Mandated Costs	8685	534,301		534,301
Other State Non-Tax Revenues	8686	316,854		316,854
Other State Revenues	8690	3,656,171	391,358	4,047,529
Total State Revenues	8600	80,057,945	35,382,239	115,440,184

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	53,765,926		53,765,926
Tax Allocation, Supplemental Roll	8812	1,611,892		1,611,892
Tax Allocation, Unsecured Roll	8813	2,418,568		2,418,568
Prior Years Taxes	8816	89,116		89,116
Education Revenues Augmentation Fund (ERAF)	8817	(3,226,633)		(3,226,633)
Redevelopment Agency Funds - Pass Through	8818	2,585,251		2,585,251
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		306,575	306,575
Contract Services	8830			
Contract Instructional Services	8831		1,374,935	1,374,935
Other Contract Services	8832		217,617	217,617
Sales and Commissions	8840		85,095	85,095
Rentals and Leases	8850		34,534	34,534
Interest and Investment Income	8860	1,000,195	25,514	1,025,709
Student Fees and Charges	8870			
Community Services Classes	8872		372,116	372,116
Dormitory	8873			0
Enrollment	8874	5,050,382		5,050,382
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(101,085)		(101,085)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3	(2,845,779)		(2,845,779)
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,081,036	1,081,036
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	1,786,262		1,786,262
Parking Services and Public Transportation	8881		8,121	8,121
Baccalaureate Degree Program Fee	8882	47,208		47,208
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	344,995	1,467,264	1,812,259
Total Local Revenues	8800	62,526,298	4,972,807	67,499,105
Total Revenues		142,585,265	64,094,488	206,679,753

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	996		996
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	3,041,456	10,163,213	13,204,669
Total Other Financing Sources	8900	3,042,452	10,163,213	13,205,665
Total Revenues and Other Financing Sources		145,627,717	74,257,701	219,885,418

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	3,001,191	125,107	269,608	296,357		3,692,263
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,938,519	10,195	104,210	38,680		4,091,604
Business and Management	0500	2,624,351	50,876	57,922	36,355		2,769,504
Media and Communications	0600	150,292			105,213		255,505
Information Technology	0700	1,144,546	2,217	290	119,230		1,266,283
Education	0800	4,142,332	461,441	899,448	263,111		5,766,332
Engineering and Industrial Technologies	0900	2,754,300	235,305	329,370	1,413,072		4,732,047
Fine and Applied Arts	1000	5,999,615	120,559	241,856	97,969		6,459,999
Foreign language	1100						0
Health	1200	4,498,704	430,378	654,305	824,992		6,408,379
Family and Consumer Sciences	1300	2,579,070	707,826	2,116,644	90,682		5,494,222
Law	1400						0
Humanities(Letters)	1500	7,700,306	13,627	48,601			7,762,534
Library Science	1600						0
Mathematics	1700	3,911,410	67,924	11,861	65,738		4,056,933
Military Studies	1800						0
Physical Sciences	1900	3,022,432		84,716	370,806		3,477,954
Psychology	2000	1,561,935		177			1,562,112
Public and Protective Services	2100	1,845,948	414,443	302,569	118,265		2,681,225
Social Sciences	2200	4,322,050	3,426	41,094	21,642		4,388,212
Commercial Services	3000						0
Interdisciplinary Studies	4900	6,380,044	938,940	422,223	264,303		8,005,510
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	73,340					73,340
Sub-Total Instructional Activites		59,650,385	3,582,264	5,584,894	4,126,415		72,943,958
Total Expenditures for GF Activities*		60,450,726	80,285,508	20,236,608	17,423,545	45,446,402	223,842,789

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 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		10,255,506	637,329	582,377		11,475,212
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	10,255,506	637,329	582,377	0	11,475,212
Instructional Support Services	6100						
Learning Center	6110	751,554	852,940	182,722	343,624		2,130,840
Library	6120		1,921,046	6,137	76,239		2,003,422
Media	6130		1,151,654	123,920	83,341		1,358,915
Museums and Galleries	6140		42,381				42,381
Academic Information Systems and Technology	6150		1,102,435	70,051	138,459		1,310,945
Other Instructional Support Services	6190		2,305,061	630,131	6,114,890		9,050,082
Total Instructional Support Services		751,554	7,375,517	1,012,961	6,756,553	0	15,896,585
Admissions and Records	6200		2,953,283	241,087	14,615		3,208,985
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		6,660,032	59,714	2,394		6,722,140
Matriculation and Student Assessment	6320			30,922			30,922
Transfer Programs	6330		205,558	5,065	580		211,203
Career Guidance	6340		127,907	244			128,151
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	6,993,497	95,945	2,974	0	7,092,416

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: 2022-2023

Budget Year: 2023-2024

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		2,047,710	252,440	22,330	148,690	2,471,170
Disabled Student Programs and Services (DSPS)	6420		2,104,191	90,384	19,795	1,451	2,215,821
Extended Opportunity Programs and Services (EOPS)	6430		1,904,692	108,620	981	1,299,424	3,313,717
Health Services	6440		1,293,728	265,429	9,663		1,568,820
Student Personnel Administration	6450		952,057	165,903	53,536		1,171,496
Financial Aid Administration	6460		2,508,293	71,644	67,300		2,647,237
Job Placement Services	6470		498,089	1,266	14,686		514,041
Veterans Services	6480		203,254	17,648	29,311		250,213
Miscellaneous Student Services	6490		1,201,372	509,235	45,681	464,258	2,220,546
Total Other Student Services		0	12,713,386	1,482,569	263,283	1,913,823	16,373,061
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,746,603	1,419,116	122,329		5,288,048
Custodial Services	6530		4,201,804	109,452	72,346		4,383,602
Grounds Maintenance and Repairs	6550		1,105,653	77,232	166,995		1,349,880
Utilities	6570			4,094,596			4,094,596
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	9,054,060	5,700,396	361,670	0	15,116,126
Planning, Policymaking and Coordinations	6600		6,842,760	1,924,700	253,995		9,021,455

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		1,081,717	201,361	21,610		1,304,688
Fiscal Operations	6720		2,839,974	263,107	9,479		3,112,560
Human Resources Management	6730		2,055,392	642,358	15,463		2,713,213
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,000,000				1,000,000
Staff Development	6750			2,622			2,622
Staff Diversity	6760		289,715	259,593			549,308
Logistical Services	6770		4,943,610	575,044	242,022		5,760,676
Management Information Systems	6780		4,586,570	1,007,644	4,676,600		10,270,814
Other General Institutional Support Services	6790		535,504	126,006			661,510
Total General Institutional Support Services	6700	0	17,332,482	3,077,735	4,965,174	0	25,375,391
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	7,198	800,520	120,425	60,997		989,140
Community Use of Facilities	6830						0
Economic Development	6840			50			50
Other Community Services & Economic Development	6890		16,045				16,045
Total Community Services	6800	7,198	816,565	120,475	60,997	0	1,005,235

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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						0
Child Development Centers	6920		765,772	53,431	29,412		848,615
Farm Operations	6930		8,649				8,649
Food Services	6940		9,807				9,807
Parking	6950		330,530	19,991			350,521
Student and Co-Curricular Activities	6960		83,593	24,400			107,993
Student Housing	6970						0
Other Ancillary Services	6990		549,760	40,251	5,864		595,875
Total Ancillary Services	6900	0	1,748,111	138,073	35,276	0	1,921,460
Auxiliary Operations	7000						
Contract Education	7010	41,589	330,402	212,454	216		584,661
Other Auxiliary Operations	7090		287,675	7,990			295,665
Total Auxiliary Operations	7000	41,589	618,077	220,444	216	0	880,326

For Actual Year: 2022-2023

Budget Year: 2023-2024

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					43,532,579	43,532,579
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	43,532,579	43,532,579
Sub-Total Non-Instructional Activites		800,341	76,703,244	14,651,714	13,297,130	45,446,402	150,898,831
Total Expenditures General Fund: activities *		60,450,726	80,285,508	20,236,608	17,423,545	45,446,402	223,842,789

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: YOSEMITE

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$107,104,587
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	13,541.60		
	2. 2022-2023 Second Period Actual FTES	14,570.11		
	3. 2022-2023 Population change factor (C2/C1)	1.0760		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$120,361,393
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)			\$120,361,393
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$120,361,393
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			73,975,304
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			482,700
C.	Local Property taxes			52,459,260
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			171,011
H.	2023-2024 Appropriations Subject to Limit			\$126,746,253

For Actual Year: 2022-2023

Budget Year: 2023-2024

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	1,022	0	23,739,442	6,783,537	23,740,464	6,783,537
State Revenues	8600	80,057,945	79,737,378	35,382,239	44,111,453	115,440,184	123,848,831
Local Revenues	8800	62,526,298	71,799,753	4,972,807	4,620,031	67,499,105	76,419,784
Total Revenues		142,585,265	151,537,131	64,094,488	55,515,021	206,679,753	207,052,152
EXPENDITURES:							
Academic Salaries	1000	47,902,460	50,085,285	6,552,667	6,578,647	54,455,127	56,663,932
Classified Salaries	2000	26,977,680	29,480,412	12,576,222	12,211,866	39,553,902	41,692,278
Employee Benefits	3000	37,859,566	40,010,953	8,867,639	7,970,412	46,727,205	47,981,365
Supplies and Materials	4000	1,540,158	1,383,659	2,615,072	4,039,374	4,155,230	5,423,033
Other Operating Expenses and Services	5000	9,255,923	11,364,715	6,825,455	9,242,727	16,081,378	20,607,442
Capital Outlay	6000	6,043,507	2,948,554	11,380,038	6,814,344	17,423,545	9,762,898
Total Expenditures		129,579,294	135,273,578	48,817,093	46,857,370	178,396,387	182,130,948
Excess /(Deficiency) of Revenues over Expenditures		13,005,971	16,263,553	15,277,395	8,657,651	28,283,366	24,921,204
Other Financing Sources	8900	3,042,452	0	10,163,213	6,692,365	13,205,665	6,692,365
Other Outgo	7000	21,658,852	17,003,013	23,787,550	19,332,784	45,446,402	36,335,797
Net Increase/(Decrease) in Fund Balance		(5,610,429)	(739,460)	1,653,058	(3,982,768)	(3,957,371)	(4,722,228)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	39,425,319	33,814,890	12,868,395	14,521,453	52,293,714	48,336,343
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	39,425,319		12,868,395		52,293,714	
Ending Fund Balance, June 30		33,814,890	33,075,430	14,521,453	10,538,685	48,336,343	43,614,115

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2022-2023

Budget Year: 2023-2024

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	160,957	161,000				
Local Revenues	8800	21,063,145	21,000,000				
Total Revenues		21,224,102	21,161,000	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	10,354,895	10,350,000				
Debt Interest and Other Service Charges	7120	7,952,390	7,955,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	18,307,285	18,305,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(18,307,285)	(18,305,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		2,916,817	2,856,000	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	18,466,492	21,383,309		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	18,466,492		0		0	
Ending Fund Balance, June 30		21,383,309	24,239,309	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			832,731	1,262,600		
Total Income		0	0	832,731	1,262,600	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			514,322	550,191		
Employee Benefits	3000			292,634	371,041		
Supplies and Materials	4000			410,064	425,425		
Other Operating Expenses and Services	5000			61,078	52,918		
Capital Outlay	6000			2,964	16,000		
Total Expenditures		0	0	1,281,062	1,415,575	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	(448,331)	(152,975)	0	0
Other Financing Sources	8900			983,647			
Other Outgo	7000				(16,900)		
Net Increase/(Decrease) in Fund Balance		0	0	535,316	(136,075)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	1,286,386	1,821,702	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,286,386		0	
Ending Fund Balance, June 30		0	0	1,821,702	1,685,627	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	450,479	475,400				
Total Income		450,479	475,400	0	0	0	0
Expenditures							
Academic Salaries	1000	16,624	11,500				
Classified Salaries	2000	30,531	31,500				
Employee Benefits	3000	1,445	600				
Supplies and Materials	4000	348,573	341,350				
Other Operating Expenses and Services	5000	128,952	124,900				
Capital Outlay	6000	1,319	5,000				
Total Expenditures		527,444	514,850	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(76,965)	(39,450)	0	0	0	0
Other Financing Sources	8900	84,726					
Other Outgo	7000	14,484					
Net Increase/(Decrease) in Fund Balance		(6,723)	(39,450)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	537,737	531,014		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	537,737		0		0	
Ending Fund Balance, June 30		531,014	491,564	0	0	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	2,736,371	100,000				
Local Revenues	8800	2,725,211					
Total Income		5,461,582	100,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	372,613	36,960				
Other Operating Expenses and Services	5000	1,646,179	8,390,713				
Capital Outlay	6000	9,357,177	23,426,286				
Total Expenditures		11,375,969	31,853,959	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(5,914,387)	(31,753,959)	0	0	0	0
Other Financing Sources	8900	21,738,900	7,077,000				
Other Outgo	7000	44,825					
Net Increase/(Decrease) in Fund Balance		15,779,688	(24,676,959)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	13,116,564	28,896,252	0	0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	13,116,564		0		0	
Ending Fund Balance, June 30		28,896,252	4,219,293	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2022-2023

Budget Year: 2023-2024

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				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2022-2023

Budget Year: 2023-2024

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800			236,923	240,000		
Other Financing Sources	8900						
Total Income		0	0	236,923	240,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			26,108	26,100		
Capital Outlay	6000						
Total Expenditures		0	0	26,108	26,100		
Net Profit or Loss		0	0	210,815	213,900		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	210,815	213,900		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	6,846,944	7,057,759		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		6,846,944			
Ending Fund Balance, June 30		0	0	7,057,759	7,271,659		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	515,470	405,000	97,461	96,000	174,539	122,000
Total Income		515,470	405,000	97,461	96,000	174,539	122,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	37,668	50,000			99,130	113,000
Employee Benefits	3000	24,585	40,000			63,282	70,000
Supplies and Materials	4000	6,057	20,000	559	1,500	1,186	2,000
Other Operating Expenses and Services	5000	142,296	295,100	41,567	47,000		
Capital Outlay	6000	700	1,600				
Total Expenditures		211,306	406,700	42,126	48,500	163,598	185,000
Excess /(Deficiency) of Revenues over Expenditures		304,164	(1,700)	55,335	47,500	10,941	(63,000)
Other Financing Sources	8900		75,000				
Other Outgo	7000		5,000	48,730	47,500		
Net Increase/(Decrease) in Fund Balance		304,164	68,300	6,605	0	10,941	(63,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,021,439	1,325,603	370,775	377,380	347,006	357,947
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,021,439		370,775		347,006	
Ending Fund Balance, June 30		1,325,603	1,393,903	377,380	377,380	357,947	294,947

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	35,648,214	35,640,000				
State Revenues	8600	4,256,579	4,255,000				
Local Revenues	8800	1,054	1,050	7,971	8,000		
Total Income		39,905,847	39,896,050	7,971	8,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	40,133,824	40,100,000				
Capital Outlay	6000						
Total Expenditures		40,133,824	40,100,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(227,977)	(203,950)	7,971	8,000	0	0
Other Financing Sources	8900	304,237	304,200				
Other Outgo	7000	93,572	93,500	4,112	4,100		
Net Increase/(Decrease) in Fund Balance		(17,312)	6,750	3,859	3,900	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	77,080	59,768	318,152	322,011		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	77,080		318,152		0	
Ending Fund Balance, June 30		59,768	66,518	322,011	325,911	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2022-2023

Budget Year: 2023-2024

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				
Total Income		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
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		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	
Ending Fund Balance, June 30		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 590

Name: YOSEMITE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	2,116,187
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	18,907,289
52	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	400,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	21,945
32	CAFETERIA FUND	12	RESTRICTED SUBFUND	583,647
34	FARM OPERATION FUND	12	RESTRICTED SUBFUND	70,242
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	2,831,611
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	304,237

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			2,902,526		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			2,902,526		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		3,641,289			1,816,003		
		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								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	823,129		823,129
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	823,129		823,129
Other Operating Expenses and Services	5000		3,641,289		3,641,289	156,015		3,797,304
Capital Outlay								
Library Books	6300				0	230,762		230,762
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	230,762		230,762
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,641,289	0	3,641,289	1,209,906		4,851,195
Ending Balance					0	3,508,623		3,508,623

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 590

Name: YOSEMITE

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			3,508,623		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			3,508,623		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		2,932,536			1,816,000		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(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	2,919,023		2,919,023
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	2,919,023		2,919,023
Other Operating Expenses and Services	5000		2,932,536		2,932,536	338,300		3,270,836
Capital Outlay	6000							
Library Books	6300				0	251,300		251,300
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	251,300		251,300
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,932,536	0	2,932,536	3,508,623		6,441,159
Ending Balance					0	1,816,000		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 590

Name: YOSEMITE

EPA Revenue	19,196,743
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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	19,196,743	0	0	19,196,743
TOTAL		19,196,743	0	0	19,196,743

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 590

Name: YOSEMITE

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	8,364,625	9,735,042	18,099,667	N/A	N/A
2023-2024	8,364,625	10,237,718	18,602,343	502,676	2.78%
2024-2025	8,364,625	10,629,115	18,993,740	391,397	2.10%
2025-2026	8,364,625	10,859,349	19,223,974	230,234	1.21%
2026-2027	8,364,625	11,012,838	19,377,463	153,489	0.80%
2027-2028	8,364,625	11,012,838	19,377,463		0.00%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
As of July 30, 2016, the District opened and deposited approximately \$6.2 million into a Pension Rate Stabilization Plan (administered by PARS). The District will continue to identify ongoing revenue to fund the increased pension costs subsequent to the 2022-23 year.
Does the district have an irrevocable trust?
Yes