

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2009-2010)  
(Budget Report for Fiscal Year 2010-2011)

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	 _____ District Superintendent	<u>10/12/2010</u> Date	<u>10/12/10</u> Date
---	---	---------------------------	-------------------------

Contact: Deborah K. Campbell  
Controller, Yosemite Community College District  
(209) 575-6527

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 15, 2010. Please submit the report to :

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

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

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
Academic Salaries	Object Code				
<b>Instructional Salaries</b>					
Contract or Regular	1100	20,179,455	20,318,519		20,318,519
Other	1300	9,594,054	9,784,670		9,784,670
<b>Total Instructional Salaries</b>		<b>29,773,509</b>	<b>30,103,189</b>	<b>0</b>	<b>30,103,189</b>
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		2,055,674		2,055,674
Other	1400		3,832,342		3,832,342
<b>Total Non-Instructional Salaries</b>		<b>0</b>	<b>5,888,016</b>	<b>0</b>	<b>5,888,016</b>
<b>Total Academic Salaries</b>		<b>29,773,509</b>	<b>35,991,205</b>	<b>0</b>	<b>35,991,205</b>
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		18,075,718		18,075,718
Other	2300		696,233		696,233
<b>Total Non-Instructional Salaries</b>		<b>0</b>	<b>18,771,951</b>	<b>0</b>	<b>18,771,951</b>
<b>Instructional Aides</b>					
Regular Status	2200	803,109	803,109		803,109
Other	2400	58,031	60,207		60,207
<b>Total Instructional Aides</b>		<b>861,140</b>	<b>863,316</b>	<b>0</b>	<b>863,316</b>
<b>Total Classified Salaries</b>		<b>861,140</b>	<b>19,635,267</b>	<b>0</b>	<b>19,635,267</b>
<b>Employee Benefits</b>	3000	8,827,178	21,920,662		21,920,662
<b>Supplies and Materials</b>	4000		1,251,048		1,251,048
<b>Other Operating Expenses</b>	5000		3,780,179		3,780,179
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		<b>39,461,827</b>	<b>82,578,361</b>	<b>0</b>	<b>82,578,361</b>

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 590

Name: YOSEMITE

Exclusions	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Activities to Exclude</b>					
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		879,900		879,900
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,220,100		1,220,100
<b>Objects to Exclude</b>					
Rents and Leases	5060				0
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				0

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		2,402,605		2,402,605
<b>Total Exclusions</b>		0	4,502,605	0	4,502,605
<b>Total for ECS 84362, 50% Law</b>		39,461,827	78,075,756	0	78,075,756
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.54%	100.00%		
<b>50% of Current Expense of Education</b>			39,037,878		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		39,461,827	78,075,756	0	78,075,756
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		39,461,827	82,578,361	0	82,578,361
<b>Capital Expenditures</b>	6000	8,123	608,630	1,007	609,637
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		39,469,950	83,186,991	1,007	83,187,998



CALIFORNIA COMMUNITY COLLEGES  
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2010

District ID: 590

Name: YOSEMITE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	15,871,133	(1,677,410)	14,193,723
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	75,000		75,000
Investments (at cost)	9120			0
Accounts Receivable	9130	11,568,478	4,924,107	16,492,585
Due from Other Funds	9140	1,823,176	7,522,223	9,345,399
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	56,132		56,132
Prepaid Items	9220	164,717	7,845	172,562
<b>TOTAL ASSETS</b>		29,558,636	10,776,765	40,335,401
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,951,660	5,966	7,957,626
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	3,882,664	9,819,574	13,702,238
<b>TOTAL LIABILITIES</b>		11,834,324	9,825,540	21,659,864

CALIFORNIA COMMUNITY COLLEGES  
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2010

District ID: 590

Name: YOSEMITE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712	1,415,339	951,225	2,366,564
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
<b>Total Reserved Fund Balance</b>		<b>1,415,339</b>	<b>951,225</b>	<b>2,366,564</b>
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	16,308,973		16,308,973
<b>Total Designated Fund Balance</b>		<b>16,308,973</b>	<b>0</b>	<b>16,308,973</b>
Uncommitted(Unrestricted) Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		<b>17,724,312</b>	<b>951,225</b>	<b>18,675,537</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>29,558,636</b>	<b>10,776,765</b>	<b>40,335,401</b>

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

Governmental Funds Group

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

District ID: 590

Name: YOSEMITE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	5,929,873		201
Cash With Fiscal Agents	9113	102,719		4
Investments (at cost)	9120			
Accounts Receivable	9130	81,872		
Due from Other Funds	9140	355,584		
<b>TOTAL ASSETS</b>		6,470,048	0	205
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

Governmental Funds Group

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

District ID: 590

Name: YOSEMITE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND EQUITY</b>				
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	6,470,048		205
Total Reserved Fund Balance		6,470,048	0	205
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		6,470,048	0	205
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		6,470,048	0	205



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 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, 2010

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	427,002	154,509		462,719		751
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120				28,359		
Accounts Receivable	9130	86,176	12,299		951		
Due from Other Funds	9140	(136,998)	(39,014)		(8,507)		100,762
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	857,618	32,011				
Prepaid Items	9220	8,311					
<b>TOTAL ASSETS</b>		1,242,109	159,805	0	483,522	0	101,513
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	193,207	40,443		34,132		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	8,920	300		12,350		
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570	29,357	355				
<b>TOTAL LIABILITIES</b>		231,484	41,098	0	46,482	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 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, 2010

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
<b>FUND EQUITY</b>							
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						
Total Reserved Fund Balance		0	0	0	0	0	0
<b>Designated Fund Balance</b>	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	1,010,625	118,707		437,040		101,513
<b>TOTAL FUND EQUITY</b>		1,010,625	118,707	0	437,040	0	101,513
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,242,109	159,805	0	483,522	0	101,513

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 590

Name: YOSEMITE

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	6,685,080	247,030,494
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	(488,085)	(8,011,936)
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		137,200
<b>TOTAL ASSETS</b>		6,196,995	239,155,758
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		132,169
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		
<b>TOTAL LIABILITIES</b>		0	132,169

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, 2010

District ID: 590

Name: YOSEMITE

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND EQUITY</b>			
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		
Total Reserved Fund Balance		0	0
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		239,023,589
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	6,196,995	
Total Designated Fund Balance		6,196,995	239,023,589
Uncommitted(Unrestricted) Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>		6,196,995	239,023,589
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		6,196,995	239,155,758

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

District ID: 590

Name: YOSEMITE

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
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				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		0	0	0	0



CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 590

Name: YOSEMITE

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
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				
<b>Total Current Liabilities and Deferred Revenue</b>		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				
<b>Total Long-Term Liabilities</b>		0	0	0	0
<b>TOTAL LIABILITIES</b>	968	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

District ID: 590

Name: YOSEMITE

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
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				
Total Reserved Fund Balance		0	0	0	0
<b>Designated Fund Balance</b>	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 590

Name: YOSEMITE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	1,706,397	2,681,303
Cash With Fiscal Agents	9113		
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	15,000	
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		1,721,397	2,681,303

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 590

Name: YOSEMITE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
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
<b>TOTAL LIABILITIES</b>	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, 2010

District ID: 590

Name: YOSEMITE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
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		
Total Reserved Fund Balance		0	0
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752	1,721,397	2,681,303
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		1,721,397	2,681,303
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		1,721,397	2,681,303
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,721,397	2,681,303



COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	242,379				375,952			
In County Treasury	9112								
Cash With Fiscal Agents	9113				135,304				178,637
Revolving Cash Accounts	9114								
Investments (at cost)	9120	1,074,390		463,360		2,150,447			
Accounts Receivable	9130	8,397			753,124	11,287			
Due from Other Funds	9140		302,453	589,911		2,623			
Student Loans Receivable	9150				152,340				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		1,325,166	302,453	1,053,271	1,040,768	2,540,309	0	0	178,637

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	96,978			104,833	404,234			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	800,577			760,023				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
<b>Total Current Liabilities and Deferred Revenue</b>		897,555	0	0	864,856	404,234	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								
<b>Total Long-Term Liabilities</b>		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	897,555	0	0	864,856	404,234	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	427,611	302,453	1,053,271	175,912	2,136,075			178,637
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
<b>Total Reserved Fund Balance</b>		<b>427,611</b>	<b>302,453</b>	<b>1,053,271</b>	<b>175,912</b>	<b>2,136,075</b>	<b>0</b>	<b>0</b>	<b>178,637</b>
<b>Designated Fund Balance</b>	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		<b>427,611</b>	<b>302,453</b>	<b>1,053,271</b>	<b>175,912</b>	<b>2,136,075</b>	<b>0</b>	<b>0</b>	<b>178,637</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>1,325,166</b>	<b>302,453</b>	<b>1,053,271</b>	<b>1,040,768</b>	<b>2,540,309</b>	<b>0</b>	<b>0</b>	<b>178,637</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110	25,347		25,347
Higher Education Act	8120		2,298,123	2,298,123
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		469,703	469,703
Veterans Education	8160		1,071	1,071
Vocational and Technical Education Act (VATEA)	8170		1,896,938	1,896,938
Other Federal Revenues	8190	447,334	4,726,783	5,174,117
<b>Total Federal Revenues</b>	8100	472,681	9,392,618	9,865,299
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	48,369,044		48,369,044
Other General Apportionment	8613	367,373		367,373
General Categorical Programs	8620			
Child Development	8621		1,740,263	1,740,263
Extended Opportunity Programs and Services(EOPS)	8622		1,467,946	1,467,946
Disabled Students Programs and Services(DSPS)	8623		1,347,649	1,347,649
Temporary Assistance for Needy Families (TANF)	8624		286,048	286,048
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		474,479	474,479
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,502,406	2,502,406



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651		76,725	76,725
Other Reimbursable Categorical Programs	8652		1,186,199	1,186,199
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	536,553		536,553
Timber Yield Tax	8672	2,740		2,740
Other State Tax Subventions	8673	14,256		14,256
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,046,685	357,777	2,404,462
State Mandated Costs	8685	36,873		36,873
Other State Non-Tax Revenues	8686	171,861		171,861
Other State Revenues	8690			0
<b>Total State Revenues</b>	8600	51,545,385	9,439,492	60,984,877



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	28,950,729		28,950,729
Tax Allocation, Supplemental Roll	8812	68,962		68,962
Tax Allocation, Unsecured Roll	8813	1,575,161		1,575,161
Prior Years Taxes	8816	64,151		64,151
Education Revenues Augmentation Fund (ERAF)	8817	4,412		4,412
Redevelopment Agency Funds	8818			0
Contributions, Gifts, Grants, and Endowments	8820		397,453	397,453
Contract Services	8830			
Contract Instructional Services	8831		1,836,517	1,836,517
Other Contract Services	8832		228,873	228,873
Sales and Commissions	8840		4,127	4,127
Rentals and Leases	8850	11,311	25,142	36,453
Interest and Investment Income	8860	259,102	48,539	307,641
Student Fees and Charges	8870			
Community Services Classes	8872		1,470,746	1,470,746
Dormitory	8873			0
Enrollment	8874	4,406,436		4,406,436
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		947,849	947,849
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	463,969		463,969
Parking Services and Public Transportation	8881		628,367	628,367
Other Student Fees and Charges	8885		5,168	5,168
Other Local Revenues	8890	123,764	2,799,430	2,923,194
<b>Total Local Revenues</b>	8800	35,927,997	8,392,211	44,320,208
<b>Total Revenues</b>		87,946,063	27,224,321	115,170,384

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#		1,235,681	1,235,681
<b>Total Other Financing Sources</b>	8900	0	1,235,681	1,235,681
<b>Total Revenues and Other Financing Sources</b>		87,946,063	28,460,002	116,406,065

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: 2009-2010

Budget Year: 2010-2011

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	1,580,040	612,095	479,791	92,017		2,763,943
Architecture and Environmental Design	0200	148,547	2,190	673			151,410
Environmental Sciences and Technologies	0300						0
Biological Sciences ✓	0400	2,089,015	275,180	94,002	20,715		2,478,912
Business and Management	0500	1,613,743	187,207	222,696	29,568		2,053,214
Communications	0600	310,658	9,740	12,199	7,018		339,615
Computer and Information Science	0700	1,411,077	493	2,774	13		1,414,357
Education	0800	3,591,681	257,868	409,541	24,595		4,283,685
Engineering and Related Industrial Technology	0900	1,720,293	553,860	629,304	180,695		3,084,152
Fine and Applied Arts	1000	4,061,748	359,238	221,807	3,546		4,646,339
Foreign language	1100	876,093	7,566	374			884,033
Health	1200	3,304,255	321,284	260,014	105,294		3,990,847
Consumer Education And Home Economics	1300	1,535,914	2,437,906	4,291,514	12,835		8,278,169
Law	1400						0
Humanities(Letters)	1500	5,607,193	130,263	77,226	(1,115)		5,813,567
Library Science	1600						0
Mathematics	1700	2,925,341	88,595	7,219			3,021,155
Military Studies	1800						0
Physical Sciences ✓	1900	1,479,434	127,257	197,123			1,803,814
Psychology ✓	2000	1,186,188	4,688	4,267			1,195,143
Public Affairs and Services	2100	1,085,798	312,689	244,816	5,694		1,648,997
Social Sciences ✓	2200	2,578,863	49,375	21,020	(860)		2,648,398
Commercial Services	3000						0
Interdisciplinary Studies ✓	4900	2,477,995	1,508,113	357,223	30,388		4,373,719
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	953,887					953,887
<b>Sub-Total Instructional Activites</b>		<b>40,537,763</b>	<b>7,245,607</b>	<b>7,533,583</b>	<b>510,403</b>		<b>55,827,356</b>
<b>Total Expenditures for GF Activities*</b>		<b>41,460,277</b>	<b>53,373,687</b>	<b>15,514,234</b>	<b>1,483,694</b>	<b>4,322,929</b>	<b>116,154,821</b>

\*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: 2009-2010

Budget Year: 2010-2011

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		4,993,228	289,025	137,515		5,419,768
Course and Curriculum Development	6020		334,093	56,461	47,479		438,033
Academic / Faculty Senate	6030		317,732	11,230			328,962
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		0	5,645,053	356,716	184,994	0	6,186,763
Instructional Support Services	6100						
Learning Center	6110	566,991	298,607	74,079	5,823		945,500
Library	6120		1,753,971	231,302	626		1,985,899
Media	6130		1,208,648	47,842	126,211		1,382,701
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		1,308,699	53,670	449,971		1,812,340
Other Instructional Support Services	6190		249,737	49,098			298,835
<b>Total Instructional Support Services</b>		566,991	4,819,662	455,991	582,631	0	6,425,275
Admissions and Records	6200		1,383,936	35,465			1,419,401
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,837,299	24,759			2,862,058
Matriculation and Student Assessment	6320		162,807	21,739			184,546
Transfer Programs	6330		180,523	5,236			185,759
Career Guidance	6340			286			286
Other Student Counseling and Guidance	6390		311,405	189			311,594
<b>Total Student Counseling and Guidance</b>		0	3,492,034	52,209	0	0	3,544,243



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: 2009-2010

Budget Year: 2010-2011

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		1,253,028	747,869	5,121		2,006,018
Extended Opportunity Programs and Services (EOPS)	6430		1,179,356	43,458	724	596,512	1,820,050
Health Services	6440		823,492	128,331	26,993		978,816
Student Personnel Administration	6450		974,189	92,372	4,592		1,071,153
Financial Aid Administration	6460		1,599,322	16,829	1,776		1,617,927
Job Placement Services	6470		40,941	3,397			44,338
Veterans Services	6480		77,188	1,638			78,826
Miscellaneous Student Services	6490		501,356	26,948			528,304
<b>Total Other Student Services</b>		0	6,448,872	1,060,842	39,206	596,512	8,145,432
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,312,321	555,960			2,868,281
Custodial Services	6530		2,865,909	117,920			2,983,829
Grounds Maintenance and Repairs	6550		714,232	48,552			762,784
Utilities	6570			2,588,623			2,588,623
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	5,892,462	3,311,055	0	0	9,203,517
<b>Planning, Policymaking and Coordinations</b>	6600		3,111,855	787,600	78,357		3,977,812

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



For Actual Year: 2009-2010

Budget Year: 2010-2011

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		446,282	80,071	1,136		527,489
Fiscal Operations	6720		2,322,149	64,216	18,688		2,405,053
Human Resources Management	6730		1,213,781	(865,533)			348,248
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,326,077				1,326,077
Staff Development	6750			5,754			5,754
Staff Diversity	6760		426,920	113,029	2,872		542,821
Logistical Services	6770		3,577,354	376,022	43,422		3,996,798
Management Information Systems	6780		2,796,185	792,576	19,354		3,608,115
Other General Institutional Support Services	6790		128,358	1,485			129,843
<b>Total General Institutional Support Services</b>	<b>6700</b>	<b>0</b>	<b>12,237,106</b>	<b>567,620</b>	<b>85,472</b>	<b>0</b>	<b>12,890,198</b>
Community Services & Economic Development	6800						
Community Recreation	6810		79,658	662	1,354		81,674
Community Service Classes	6820	292,149	432,956	816,602			1,541,707
Community Use of Facilities	6830		3,498	1,327			4,825
Economic Development	6840			4,305			4,305
Other Community Services & Economic Development	6880		241,686	132,082	1,007		374,775
<b>Total Community Services</b>	<b>6800</b>	<b>292,149</b>	<b>757,798</b>	<b>954,978</b>	<b>2,361</b>	<b>0</b>	<b>2,007,286</b>

\* 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: 2009-2010

Budget Year: 2010-2011

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		4,792				4,792
Child Development Centers	6920		399,358	43,752			443,110
Farm Operations	6930						0
Food Services	6940		21,429				21,429
Parking	6950		214,235	18,138			232,373
Student and Co-Curricular Activities	6960		119,272	9,684			128,956
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	759,086	71,574	0	0	830,660
Auxiliary Operations	7000						
Contract Education	7010	63,374	717,209	297,814		85,802	1,164,199
Other Auxiliary Operations	7090		124,767				124,767
<b>Total Auxiliary Operations</b>	7000	63,374	841,976	297,814	0	85,802	1,288,966

For Actual Year: 2009-2010

Budget Year: 2010-2011

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
<b>Total Long-Term Debt and Other Financing</b>	<b>7200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					2,917,028	2,917,028
Student Aid	7320					723,587	723,587
Other Outgo	7330						0
<b>Total Transfers, Student Aid and Other Outgo</b>	<b>7300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,640,615</b>	<b>3,640,615</b>
<b>Sub-Total Non-Instructional Activities</b>		<b>922,514</b>	<b>46,128,080</b>	<b>7,980,651</b>	<b>973,291</b>	<b>4,322,929</b>	<b>60,327,465</b>
<b>Total Expenditures General Fund: activities *</b>		<b>41,460,277</b>	<b>53,373,687</b>	<b>15,514,234</b>	<b>1,483,694</b>	<b>4,322,929</b>	<b>116,154,821</b>

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: YOSEMITE

I.	2010-2011 Appropriations Limit:			
A.	2009-2010 Appropriations Limit:			\$131,810,732
B.	2010-2011 Price Factor:	0.9746		
C.	Population factor:			
	1. 2008-2009 Second Period Actual FTES	18,168.00		
	2. 2009-2010 Second Period Actual FTES	18,266.00		
	3. 2009-2010 Population change factor (C2/C1)	1.0054		
D.	2009-2010 Limit adjusted by inflation and population factors (A * B * C.3)			\$129,156,438
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)			\$129,156,438
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.	2010-2011 Appropriations Limit (D + E.3 - F.3)			\$129,156,438
II.	2010-2011 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			46,872,025
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			561,618
C.	Local Property taxes			31,888,535
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.	2010-2011 Appropriations Subject to Limit			\$79,322,178



For Actual Year: 2009-2010

Budget Year: 2010-2011

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	472,681	30,000	9,392,618	9,727,179	9,865,299	9,757,179
State Revenues	8600	51,545,385	86,155,000	9,439,492	10,742,608	60,984,877	96,897,608
Local Revenues	8800	35,927,997	890,000	8,392,211	9,910,196	44,320,208	10,800,196
<b>Total Revenues</b>		<b>87,946,063</b>	<b>87,075,000</b>	<b>27,224,321</b>	<b>30,379,983</b>	<b>115,170,384</b>	<b>117,454,983</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	36,287,894	36,083,908	3,798,712	4,386,996	40,086,606	40,470,904
Classified Salaries	2000	20,175,708	20,973,503	8,109,226	8,368,160	28,284,934	29,341,663
Employee Benefits	3000	22,294,014	20,855,602	4,168,410	4,588,256	26,462,424	25,443,858
Supplies and Materials	4000	1,256,377	1,040,195	2,148,059	3,196,614	3,404,436	4,236,809
Other Operating Expenses and Services	5000	4,178,952	7,627,023	7,930,846	6,990,647	12,109,798	14,617,670
Capital Outlay	6000	609,637	1,750,242	874,057	1,263,461	1,483,694	3,013,703
<b>Total Expenditures</b>		<b>84,802,582</b>	<b>88,330,473</b>	<b>27,029,310</b>	<b>28,794,134</b>	<b>111,831,892</b>	<b>117,124,607</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>3,143,481</b>	<b>(1,255,473)</b>	<b>195,011</b>	<b>1,585,849</b>	<b>3,338,492</b>	<b>330,376</b>
Other Financing Sources	8900			1,235,681	1,649,467	1,235,681	1,649,467
Other Outgo	7000	2,978,263	1,657,269	1,344,666	4,234,317	4,322,929	5,891,586
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>165,218</b>	<b>(2,912,742)</b>	<b>86,026</b>	<b>(999,001)</b>	<b>251,244</b>	<b>(3,911,743)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	17,558,246	17,724,310	865,204	951,225	18,423,450	18,675,535
Prior Years Adjustments	9020	846		(5)		841	
Adjusted Beginning Balance	9030	17,559,092		865,199		18,424,291	
<b>Ending Fund Balance, June 30</b>		<b>17,724,310</b>	<b>14,811,568</b>	<b>951,225</b>	<b>(47,776)</b>	<b>18,675,535</b>	<b>14,763,792</b>



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2009-2010

Budget Year: 2010-2011

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	153,230	189,377				
Local Revenues	8800	10,566,995	12,243,143			3	
<b>Total Revenues</b>		10,720,225	12,432,520	0	0	3	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	905,000	1,260,000				
Debt Interest and Other Service Charges	7120	9,356,425	9,382,372				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	10,261,425	10,642,372	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(10,261,425)	(10,642,372)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		458,800	1,790,148	0	0	3	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	6,011,249	6,470,049		0	201	204
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,011,249		0		201	
<b>Ending Fund Balance, June 30</b>		6,470,049	8,260,197	0	0	204	204

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2009-2010

Budget Year: 2010-2011

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	5,026,358	5,565,880	1,027,061	1,093,500		
<b>Total Income</b>		5,026,358	5,565,880	1,027,061	1,093,500	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	789,560	648,301	366,397	446,618		
Employee Benefits	3000	366,544	291,634	220,340	258,205		
Supplies and Materials	4000	19,194	18,750	5,066	6,750		
Other Operating Expenses and Services	5000	3,847,098	4,135,365	462,248	525,060		
Capital Outlay	6000	16,717	5,466	1,165	12,347		
<b>Total Expenditures</b>		5,039,113	5,099,516	1,055,216	1,248,980	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(12,755)	466,364	(28,155)	(155,480)	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	300,000	310,035				
<b>Net Increase/(Decrease) in Fund Balance</b>		(312,755)	156,329	(28,155)	(155,480)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,323,381	1,010,626	146,862	118,707		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,323,381		146,862		0	
<b>Ending Fund Balance, June 30</b>		1,010,626	1,166,955	118,707	(36,773)	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2009-2010

Budget Year: 2010-2011

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	458,464	451,220			(4,228)	110,300
<b>Total Income</b>		458,464	451,220	0	0	(4,228)	110,300
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	13,226	7,750				
Employee Benefits	3000	313	450				
Supplies and Materials	4000	375,168	406,020				300
Other Operating Expenses and Services	5000	22,378	34,000				
Capital Outlay	6000	23,176	29,500				
<b>Total Expenditures</b>		434,261	477,720	0	0	0	300
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		24,203	(26,500)	0	0	(4,228)	110,000
Other Financing Sources	8900						
Other Outgo	7000						110,000
<b>Net Increase/(Decrease) in Fund Balance</b>		24,203	(26,500)	0	0	(4,228)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	412,839	437,042		0	105,740	101,512
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	412,839		0		105,740	
<b>Ending Fund Balance, June 30</b>		437,042	410,542	0	0	101,512	101,512

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2009-2010

Budget Year: 2010-2011

Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	846,694	600,000	2,454,268	5,874,723
<b>Total Income</b>		846,694	600,000	2,454,268	5,874,723
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000			2,340	1,784
Employee Benefits	3000			49	
Supplies and Materials	4000	16,692		47,633	7,773
Other Operating Expenses and Services	5000	319,561	34,223	9,335,751	1,244,498
Capital Outlay	6000	2,240,887	1,593,768	23,018,038	215,066,929
<b>Total Expenditures</b>		2,577,140	1,627,991	32,403,811	216,320,984
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(1,730,446)	(1,027,991)	(29,949,543)	(210,446,261)
<b>Other Financing Sources</b>	8900	60,000	200,000	81,728,990	10
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,670,446)	(827,991)	51,779,447	(210,446,251)
<b>Begining Fund Balance:</b>					
Net Beginning Balance, July 1	9010	7,867,440	6,196,994	187,244,142	239,023,589
Prior Years Adjutments	9020				
Adjusted Beginning Balance	9030	7,867,440		187,244,142	
<b>Ending Fund Balance, June 30</b>		6,196,994	5,369,003	239,023,589	28,577,338



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

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



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0				
<b>Net Profit or Loss</b>		0	0				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
<b>Ending Fund Balance, June 30</b>		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2009-2010

Budget Year: 2010-2011

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	28,553	29,000	44,293	44,000		
Other Financing Sources	8900						
<b>Total Income</b>		28,553	29,000	44,293	44,000		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0		
<b>Net Profit or Loss</b>		28,553	29,000	44,293	44,000		
Other Outgo	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		28,553	29,000	44,293	44,000		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,692,844	1,721,397	2,637,009	2,681,302		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,692,844		2,637,009			
<b>Ending Fund Balance, June 30</b>		1,721,397	1,750,397	2,681,302	2,725,302		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2009-2010

Budget Year: 2010-2011

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	280,980	220,625	67,386	66,000	250,343	244,860
<b>Total Income</b>		280,980	220,625	67,386	66,000	250,343	244,860
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	51,620	91,000			57,207	152,816
Employee Benefits	3000	21,095				37,487	
Supplies and Materials	4000	13,390	16,800	14,373	9,000	7,188	10,000
Other Operating Expenses and Services	5000	107,539	101,166	24,598	49,000	66,407	95,000
Capital Outlay	6000	16,689	10,000	5,883	8,000	29,441	66,000
<b>Total Expenditures</b>		210,333	218,966	44,854	66,000	197,730	323,816
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		70,647	1,659	22,532	0	52,613	(78,956)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		70,647	1,659	22,532	0	52,613	(78,956)
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,387,932	427,611		302,452		1,053,272
Prior Years Adjutments	9020	(1,030,968)		279,920		1,000,659	
Adjusted Beginning Balance	9030	356,964		279,920		1,000,659	
<b>Ending Fund Balance, June 30</b>		427,611	429,270	302,452	302,452	1,053,272	974,316

For Actual Year: 2009-2010

Budget Year: 2010-2011

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
<b>REVENUES:</b>							
Federal Revenues	8100	25,121,135	23,732,908				
State Revenues	8600	1,786,536	1,778,562				
Local Revenues	8800	62		100,080	100,000		
<b>Total Income</b>		<b>26,907,733</b>	<b>25,511,470</b>	<b>100,080</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			88,490	88,500		
Capital Outlay	6000						
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>88,490</b>	<b>88,500</b>	<b>0</b>	<b>0</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>26,907,733</b>	<b>25,511,470</b>	<b>11,590</b>	<b>11,500</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	26,905,081	25,511,470				
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>2,652</b>	<b>0</b>	<b>11,590</b>	<b>11,500</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	178,443	175,911	2,039,110	2,113,262		0
Prior Years Adjustments	9020	(5,184)		62,562			
Adjusted Beginning Balance	9030	173,259		2,101,672		0	
<b>Ending Fund Balance, June 30</b>		<b>175,911</b>	<b>175,911</b>	<b>2,113,262</b>	<b>2,124,762</b>	<b>0</b>	<b>0</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			7,095	7,100
<b>Total Income</b>		0	0	7,095	7,100
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			150	
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	150	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	6,945	7,100
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	6,945	7,100
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	171,692	178,637
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		171,692	
<b>Ending Fund Balance, June 30</b>		0	0	178,637	185,737



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 590

Name: YOSEMITE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	445,100

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: 2009-2010

Budget Year: 2010-2011

District ID: 590

Name: YOSEMITE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010	1,923,288			446,911		
Adjustments	9020	(31,525)			(120,460)		
Adjusted Beginning Balance	9030	1,891,763			326,451		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681	2,046,685			357,777		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	39,963	39,963
Books, Magazines, & Periodicals	4200				0	41,287	41,287
Instructional Supplies & Materials	4300				0	276,527	276,527
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	357,777	357,777
Other Operating Expenses and Services	5000		1,891,763		1,891,763		1,891,763
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	1,891,763	0	1,891,763	357,777	2,249,540
<b>Ending Balance</b>					2,046,685	326,451	2,373,136

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: 2009-2010

Budget Year: 2010-2011

District ID: 590

Name: YOSEMITE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010	2,046,685			326,451		
Adjustments	9020						
Adjusted Beginning Balance	9030	2,046,685			326,451		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681	2,000,000					
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	326,451	326,451
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	326,451	326,451
Other Operating Expenses and Services	5000		2,046,685		2,046,685		2,046,685
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	2,046,685	0	2,046,685	326,451	2,373,136
<b>Ending Balance</b>					2,000,000	0	