

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2010-2011)  
(Budget Report for Fiscal Year 2011-2012)

District: YOSEMITE

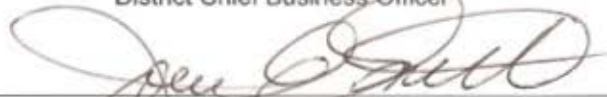
District Code: 590

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

  
\_\_\_\_\_  
District Chief Business Officer

9-27-2011

\_\_\_\_\_  
Date

  
\_\_\_\_\_  
District Superintendent

\_\_\_\_\_  
Date

Contact:

Deborah K. Campbell, Controller  
Phone: (209) 575-6527  
Email: campbelld@yosemite.edu

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2011. 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: 2010-2011

Budget Year: 2011-2012

District ID: 590

Name: YOSEMITE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		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	
<b>Instructional Salaries</b>					
Contract or Regular	1100	20,146,681	20,365,090		20,365,090
Other	1300	9,559,133	9,761,267	20,000	9,781,267
<b>Total Instructional Salaries</b>		29,705,814	30,126,357	20,000	30,146,357
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		1,911,201		1,911,201
Other	1400		3,652,860	70,499	3,723,359
<b>Total Non-Instructional Salaries</b>		0	5,564,061	70,499	5,634,560
<b>Total Academic Salaries</b>		29,705,814	35,690,418	90,499	35,780,917
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		18,165,217	289,992	18,455,209
Other	2300		680,279	27,294	707,573
<b>Total Non-Instructional Salaries</b>		0	18,845,496	317,286	19,162,782
<b>Instructional Aides</b>					
Regular Status	2200	747,957	747,957		747,957
Other	2400	84,222	84,222		84,222
<b>Total Instructional Aides</b>		832,179	832,179	0	832,179
<b>Total Classified Salaries</b>		832,179	19,677,675	317,286	19,994,961
<b>Employee Benefits</b>	3000	8,583,260	20,266,600	179,110	20,445,710
<b>Supplies and Materials</b>	4000		1,121,005	5,675	1,126,680
<b>Other Operating Expenses</b>	5000	340,454	5,396,554	(128,043)	5,268,511
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		39,461,707	82,152,252	464,527	82,616,779

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 590

Name: YOSEMITE

Exclusions	TOP 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>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		279,863		279,863
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,200,000		1,200,000
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		139,285		139,285
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		2,242,165		2,242,165

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

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
<b>Total Exclusions</b>		0	3,861,313	0	3,861,313
<b>Total for ECS 84362, 50% Law</b>		39,461,707	78,290,939	464,527	78,755,466
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.40%	100.00%		
<b>50% of Current Expense of Education</b>			39,145,470		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		39,461,707	78,290,939	464,527	78,755,466
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		39,461,707	82,152,252	464,527	82,616,779
Capital Expenditures	6000	11,339	722,907		722,907
Equipment Replacement (Back out)	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		39,473,046	82,875,159	464,527	83,339,686

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2011

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	22,611,137	(6,462,746)	16,148,391
In County Treasury	9112			0
Cash With Fiscal Agents	9113	75,000		75,000
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	16,108,894	4,400,745	20,509,639
Due from Other Funds	9140		12,151,823	12,151,823
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	50,147	5,134	55,281
Prepaid Items	9220			0
<b>TOTAL ASSETS</b>		38,845,178	10,094,956	48,940,134
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	11,617,201	56,428	11,673,629
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	1,190,021		1,190,021
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	3,542,232	9,137,379	12,679,611
<b>TOTAL LIABILITIES</b>		16,349,454	9,193,807	25,543,261

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2011

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	50,147		50,147
Amounts Restricted by Law for Specific Purposes	9712		901,149	901,149
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		50,147	901,149	951,296
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751	231,402		231,402
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	22,214,176		22,214,176
Total Designated Fund Balance		22,445,578	0	22,445,578
Uncommitted(Unrestricted) Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		22,495,725	901,149	23,396,874
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		38,845,179	10,094,956	48,940,135

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	8,850,872		202
Cash With Fiscal Agents	9113			4
Investments (at cost)	9120			
Accounts Receivable	9130	103,170		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		8,954,042	0	206
<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, 2011

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	8,954,042		206
<b>Total Reserved Fund Balance</b>		8,954,042	0	206
<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>		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		8,954,042	0	206
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		8,954,042	0	206



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, 2011

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	293,344	147,337		253,242		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	86,116	6,521		52,675		
Due from Other Funds	9140	82	1,780				
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	987,557	27,104		574		
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		1,367,099	182,742	0	306,491	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	313,481	17,710		43,429		
Accrued Salaries and Wages Payable	9520	870					
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	169,564	15,471		3,292		
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570	10,440					
<b>TOTAL LIABILITIES</b>		494,355	33,181	0	46,721	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, 2011

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	856,485	27,104				
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		856,485	27,104	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	16,259	122,457		259,770		
<b>TOTAL FUND EQUITY</b>		872,744	149,561	0	259,770	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,367,099	182,742	0	306,491	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	5,741,210	184,895,222
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	15,092	44,728
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		77,200
<b>TOTAL ASSETS</b>		5,756,302	185,017,150
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		98,494
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	1,161	8,485,964
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
<b>TOTAL LIABILITIES</b>		1,161	8,584,458

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, 2011

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	4,707,863	176,432,692
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	1,047,278	
Total Designated Fund Balance		5,755,141	176,432,692
Uncommitted(Unrestricted) Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>		5,755,141	176,432,692
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		5,756,302	185,017,150

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, 2011

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

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

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				
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
<b>TOTAL LIABILITIES</b>	968	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

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

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2011

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	1,854,931	2,710,235
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		
<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>		1,854,931	2,710,235



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, 2011

District ID: 590

Name: YOSEMITE

Description	CA (Object)	61 Self-Insurance Fund	69 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, 2011

District ID: 590

Name: YOSEMITE

Description	CA (Object)	61 Self-Insurance Fund	69 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	1,854,931	2,710,235
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		1,854,931	2,710,235
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>		1,854,931	2,710,235
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,854,931	2,710,235

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 590

Name: YOSEMITE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	408,231			1,924,129	332,501			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	1,065,572		366,668		2,182,149			174,421
Accounts Receivable	9130	4,185			150,552	11,709			
Due from Other Funds	9140		335,098	682,961		12,950			
Student Loans Receivable	9150				157,500				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210	239							
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>		1,478,227	335,098	1,049,629	2,232,181	2,539,309	0	0	174,421

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 590

Name: YOSEMITE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	111,685			102,404	365,967			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	881,070			1,972,370				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	3,087							
<b>Total Current Liabilities and Deferred Revenue</b>		<b>995,842</b>	<b>0</b>	<b>0</b>	<b>2,074,774</b>	<b>365,967</b>	<b>0</b>	<b>0</b>	<b>0</b>
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>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>995,842</b>	<b>0</b>	<b>0</b>	<b>2,074,774</b>	<b>365,967</b>	<b>0</b>	<b>0</b>	<b>0</b>

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 590

Name: YOSEMITE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<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			174,421
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		427,611	302,453	1,053,271	175,912	2,136,075	0	0	174,421
<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	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>		427,611	302,453	1,053,271	175,912	2,136,075	0	0	174,421
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,423,453	302,453	1,053,271	2,250,686	2,502,042	0	0	174,421

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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	23,062		23,062
Higher Education Act	8120		2,651,813	2,651,813
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		482,889	482,889
Veterans Education	8160		976	976
Vocational and Technical Education Act (VATEA)	8170		1,849,931	1,849,931
Other Federal Revenues	8190	50,799	4,658,751	4,709,550
<b>Total Federal Revenues</b>	8100	73,861	9,644,360	9,718,221
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	51,472,045		51,472,045
Other General Apportionment	8613	367,373		367,373
General Categorical Programs	8620			
Child Development	8621		1,224,715	1,224,715
Extended Opportunity Programs and Services(EOPS)	8622		1,259,594	1,259,594
Disabled Students Programs and Services(DSPS)	8623		1,494,158	1,494,158
Temporary Assistance for Needy Families (TANF)	8624		160,837	160,837
California Work Opportunity and Responsibility to Kids (CafWORKs)	8625		422,359	422,359
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,834,828	1,834,828

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651		12,895	12,895
Other Reimbursable Categorical Programs	8652		1,256,320	1,256,320
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	540,272		540,272
Timber Yield Tax	8672	2,611		2,611
Other State Tax Subventions	8673	16,045		16,045
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,150,593	317,660	2,468,253
State Mandated Costs	8685	769,096		769,096
Other State Non-Tax Revenues	8686	192,093		192,093
Other State Revenues	8690			0
<b>Total State Revenues</b>	8600	55,510,128	7,983,366	63,493,494

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	27,310,817		27,310,817
Tax Allocation, Supplemental Roll	8812	15,050		15,050
Tax Allocation, Unsecured Roll	8813	1,875,397		1,875,397
Prior Years Taxes	8816	121,507		121,507
Education Revenues Augmentation Fund (ERAF)	8817	(56,670)		(56,670)
Redevelopment Agency Funds	8818			0
Contributions, Gifts, Grants, and Endowments	8820		204,331	204,331
Contract Services	8830			
Contract Instructional Services	8831		1,315,155	1,315,155
Other Contract Services	8832		5,393	5,393
Sales and Commissions	8840		9,581	9,581
Rentals and Leases	8850	9,808	21,295	31,103
Interest and Investment Income	8860	146,206	29,659	175,865
Student Fees and Charges	8870			
Community Services Classes	8872		1,540,367	1,540,367
Dormitory	8873			0
Enrollment	8874	3,891,108		3,891,108
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		880,518	880,518
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	412,745		412,745
Parking Services and Public Transportation	8881		614,788	614,788
Other Student Fees and Charges	8885		2,613	2,613
Other Local Revenues	8890	402,969	2,809,706	3,212,675
<b>Total Local Revenues</b>	8800	34,128,937	7,433,406	41,562,343
<b>Total Revenues</b>		89,712,926	25,061,132	114,774,058



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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#		1,883,158	1,883,158
<b>Total Other Financing Sources</b>	8900	0	1,883,158	1,883,158
<b>Total Revenues and Other Financing Sources</b>		89,712,926	26,944,290	116,657,216

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 590

Name: YOSEMITE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	1,633,295	535,447	465,066	47,964		2,681,772
Architecture and Environmental Design	0200	146,071	3,916	1,270			151,257
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,069,386	292,100	57,649			2,419,135
Business and Management	0500	1,548,189	158,777	19,798	66,663		1,793,427
Communications	0600	315,856	14,589	18,387	4,409		353,241
Computer and Information Science	0700	1,429,314	1,100	4,337			1,434,751
Education	0800	3,374,240	245,656	403,783	47,007		4,070,686
Engineering and Related Industrial Technology	0900	1,782,695	748,137	581,248	86,300		3,198,380
Fine and Applied Arts	1000	3,869,241	408,926	215,145	14,886		4,508,198
Foreign language	1100	765,278	3,925	360			769,563
Health	1200	3,368,378	317,115	250,077	49,369		3,984,939
Consumer Education And Home Economics	1300	1,414,254	1,902,074	3,567,694	27,722		6,911,744
Law	1400						0
Humanities(Letters)	1500	5,526,162	143,913	75,410			5,745,485
Library Science	1600						0
Mathematics	1700	3,119,523	99,957	5,132			3,224,612
Military Studies	1800						0
Physical Sciences	1900	1,570,108	131,992	73,663	1,327		1,777,090
Psychology	2000	1,216,276	19,177	5,593			1,241,046
Public Affairs and Services	2100	1,057,343	312,245	170,479	15,219		1,555,286
Social Sciences	2200	2,692,016	24,919	23,309			2,740,244
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,331,276	1,758,862	540,483	72,043		4,702,664
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
<b>Sub-Total Instructional Activites</b>		39,228,901	7,122,827	6,478,883	432,909		53,263,520
<b>Total Expenditures for GF Activities*</b>		40,103,192	51,523,687	15,887,799	1,684,663	2,736,544	111,935,885

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		5,141,222	339,339	69,120		5,549,681
Course and Curriculum Development	6020		341,851	16,434	6,742		365,027
Academic / Faculty Senate	6030		326,840	11,632			338,472
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		0	5,809,913	367,405	75,862	0	6,253,180
Instructional Support Services	6100						
Learning Center	6110	505,274	263,309	48,333			816,916
Library	6120		1,729,478	117,250	8,539		1,855,267
Media	6130		1,236,715	53,579	22,677		1,312,971
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		1,155,329	54,842	352,079		1,562,250
Other Instructional Support Services	6190		255,196	17,497			272,693
<b>Total Instructional Support Services</b>		505,274	4,640,027	291,501	383,295	0	5,820,097
Admissions and Records	6200		1,421,681	56,031	11,081		1,488,793
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,717,450	35,144			2,752,594
Matriculation and Student Assessment	6320		142,378	23,847			166,225
Transfer Programs	6330		176,029	2,937			178,966
Career Guidance	6340			300			300
Other Student Counseling and Guidance	6390		250,175	191			250,366
<b>Total Student Counseling and Guidance</b>		0	3,286,032	62,419	0	0	3,348,451

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: 2010-2011

Budget Year: 2011-2012

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		1,256,260	688,551	10,268	92,321	2,047,400
Extended Opportunity Programs and Services (EOPS)	6430		1,065,701	37,191		405,706	1,508,598
Health Services	6440		870,500	108,861	19,334		998,695
Student Personnel Administration	6450		921,088	51,955			973,043
Financial Aid Administration	6460		1,705,207	51,790	3,227		1,760,224
Job Placement Services	6470		16,550	3,288			19,838
Veterans Services	6480		79,566	1,505			81,071
Miscellaneous Student Services	6490		625,010	49,691	19,500		694,201
<b>Total Other Student Services</b>		0	6,539,882	992,832	52,329	498,027	8,083,070
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,768,828	606,980	2,085		3,377,893
Custodial Services	6530		2,910,440	112,733	40,075		3,063,248
Grounds Maintenance and Repairs	6550		612,447	28,629			641,076
Utilities	6570			2,743,761			2,743,761
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	6,291,715	3,492,103	42,160	0	9,825,978
Planning, Policymaking and Coordinations	6600		2,895,989	1,039,452	315,032		4,250,473

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

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: 2010-2011

Budget Year: 2011-2012

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		732,051	77,476	4,536		814,063
Fiscal Operations	6720		2,254,306	246,558	3,847		2,504,711
Human Resources Management	6730		1,266,660	300,107	8,885		1,575,652
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750			2,902			2,902
Staff Diversity	6760		423,858	182,783	1,443		608,084
Logistical Services	6770		3,572,644	401,781	137,733		4,112,158
Management Information Systems	6780		2,733,417	826,025	163,408		3,722,850
Other General Institutional Support Services	6790		136,308	1,350			137,658
<b>Total General Institutional Support Services</b>	6700	0	11,119,244	2,038,982	319,852	0	13,478,078
Community Services & Economic Development	6800						
Community Recreation	6810		82,003	839			82,842
Community Service Classes	6820	325,204	452,987	687,566	2,202		1,467,959
Community Use of Facilities	6830		1,827				1,827
Economic Development	6840		3,596				3,596
Other Community Services & Economic Development	6880		177,514	19,257			196,771
<b>Total Community Services</b>	6800	325,204	717,927	707,662	2,202	0	1,752,995

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		16,476	17,723	22,189		56,388
Child Development Centers	6920		566,816	108,913	19,600		695,329
Farm Operations	6930		3,402				3,402
Food Services	6940		27,872				27,872
Parking	6950		280,498	(103,870)			176,628
Student and Co-Curricular Activities	6960		87,621	2,282			89,903
Student Housing	6970						0
Other Ancillary Services	6990		74,948				74,948
<b>Total Ancillary Services</b>	6900	0	1,057,633	25,048	41,789	0	1,124,470
Auxiliary Operations	7000						
Contract Education	7010	43,813	616,697	335,481	8,152	150,177	1,154,320
Other Auxiliary Operations	7090		4,120				4,120
<b>Total Auxiliary Operations</b>	7000	43,813	620,817	335,481	8,152	150,177	1,158,440

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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>	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					2,088,340	2,088,340
Student Aid	7320						0
Other Outgo	7330						0
<b>Total Transfers, Student Aid and Other Outgo</b>	<b>7300</b>	0	0	0	0	2,088,340	2,088,340
<b>Sub-Total Non-Instructional Activites</b>		874,291	44,400,860	9,408,916	1,251,754	2,736,544	58,672,365
<b>Total Expenditures General Fund: activities *</b>		40,103,192	51,523,687	15,887,799	1,684,663	2,736,544	111,935,885

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: YOSEMITE

I.	2011-2012 Appropriations Limit:			
A.	2010-2011 Appropriations Limit:			\$129,105,053
B.	2011-2012 Price Factor:	1.0251		
C.	Population factor:			
	1. 2009-2010 Second Period Actual FTES	18,266.00		
	2. 2010-2011 Second Period Actual FTES	17,406.00		
	3. 2010-2011 Population change factor (C2/C1)	0.9529		
D.	2010-2011 Limit adjusted by inflation and population factors (A * B * C.3)			\$126,112,113
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)			\$126,112,113
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.	2011-2012 Appropriations Limit (D + E.3 - F.3)			\$126,112,113
II.	2011-2012 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			50,789,578
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			551,911
C.	Local Property taxes			30,096,083
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.	2011-2012 Appropriations Subject to Limit			\$81,437,572



For Actual Year: 2010-2011

Budget Year: 2011-2012

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	73,861	30,000	9,644,360	8,535,146	9,718,221	8,565,146
State Revenues	8600	55,510,128	82,272,148	7,983,366	9,757,614	63,493,494	92,029,762
Local Revenues	8800	34,128,937	720,000	7,433,406	7,768,899	41,562,343	8,488,899
<b>Total Revenues</b>		<b>89,712,926</b>	<b>83,022,148</b>	<b>25,061,132</b>	<b>26,061,659</b>	<b>114,774,058</b>	<b>109,083,807</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	35,984,113	32,682,643	3,939,610	2,701,259	39,923,723	35,383,902
Classified Salaries	2000	20,164,088	19,713,825	8,104,707	5,823,028	28,268,795	25,536,853
Employee Benefits	3000	19,397,957	20,934,245	4,036,404	3,164,478	23,434,361	24,098,723
Supplies and Materials	4000	1,126,679	1,286,280	1,852,308	2,257,367	2,978,987	3,543,647
Other Operating Expenses and Services	5000	5,801,418	7,951,426	7,107,394	9,760,437	12,908,812	17,711,863
Capital Outlay	6000	722,907	894,578	961,756	1,249,825	1,684,663	2,144,403
<b>Total Expenditures</b>		<b>83,197,162</b>	<b>83,462,997</b>	<b>26,002,179</b>	<b>24,956,394</b>	<b>109,199,341</b>	<b>108,419,391</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>6,515,764</b>	<b>(440,849)</b>	<b>(941,047)</b>	<b>1,105,265</b>	<b>5,574,717</b>	<b>664,416</b>
Other Financing Sources	8900			1,883,158	946,091	1,883,158	946,091
Other Outgo	7000	1,744,349	4,000,057	992,195	2,057,856	2,736,544	6,057,913
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>4,771,415</b>	<b>(4,440,906)</b>	<b>(50,084)</b>	<b>(6,500)</b>	<b>4,721,331</b>	<b>(4,447,406)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	17,724,310	22,495,725	951,225	901,141	18,675,535	23,396,866
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	17,724,310		951,225		18,675,535	
<b>Ending Fund Balance, June 30</b>		<b>22,495,725</b>	<b>18,054,819</b>	<b>901,141</b>	<b>894,641</b>	<b>23,396,866</b>	<b>18,949,460</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	193,284	168,420				
Local Revenues	8800	12,823,127	11,346,646			2	
<b>Total Revenues</b>		<b>13,016,411</b>	<b>11,515,066</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	1,080,000	2,682,839				
Debt Interest and Other Service Charges	7120	9,452,418	9,744,299				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	<b>7000</b>	<b>10,532,418</b>	<b>12,427,138</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Other Financing Sources / (Other Outgo)</b>	<b>8900 &amp; 7000</b>	<b>(10,532,418)</b>	<b>(12,427,138)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>		<b>2,483,993</b>	<b>(912,072)</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	6,470,049	8,954,042		0	204	206
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,470,049			0	204	
<b>Ending Fund Balance, June 30</b>		<b>8,954,042</b>	<b>8,041,970</b>	<b>0</b>	<b>0</b>	<b>206</b>	<b>206</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	4,286,496	4,172,325	1,109,543	1,076,700		
<b>Total Income</b>		4,286,496	4,172,325	1,109,543	1,076,700	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	712,440	630,535	347,462	357,823		
Employee Benefits	3000	331,475	307,186	220,732	228,753		
Supplies and Materials	4000	15,491	14,600	4,770	4,200		
Other Operating Expenses and Services	5000	3,207,206	3,113,304	505,550	478,289		
Capital Outlay	6000	7,766	7,500	175	8,950		
<b>Total Expenditures</b>		4,274,378	4,073,125	1,078,689	1,078,015	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		12,118	99,200	30,854	(1,315)	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	150,000	40,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(137,882)	59,200	30,854	(1,315)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,010,626	872,744	118,707	149,561		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,010,626		118,707		0	
<b>Ending Fund Balance, June 30</b>		872,744	931,944	149,561	148,246	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	457,196	501,350				
<b>Total Income</b>		457,196	501,350	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	17,700	30,850				
Employee Benefits	3000	337	2,350				
Supplies and Materials	4000	360,060	387,450			29	
Other Operating Expenses and Services	5000	24,003	18,900			101,483	
Capital Outlay	6000	232,368	61,800				
<b>Total Expenditures</b>		634,468	501,350	0	0	101,512	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(177,272)	0	0	0	(101,512)	0
Other Financing Sources	8900						
Other Outgo	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(177,272)	0	0	0	(101,512)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	437,042	259,770		0	101,512	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	437,042		0		101,512	
<b>Ending Fund Balance, June 30</b>		259,770	259,770	0	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2010-2011

Budget Year: 2011-2012

## Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	694,504	660,000	2,132,374	4,310,622
<b>Total Income</b>		694,504	660,000	2,132,374	4,310,622
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000			11,452	
Employee Benefits	3000			206	
Supplies and Materials	4000	55,569		57,942	
Other Operating Expenses and Services	5000	100,079		11,399,879	
Capital Outlay	6000	1,300,513	1,432,003	53,253,792	151,597,716
<b>Total Expenditures</b>		1,456,161	1,432,003	64,723,271	151,597,716
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(761,657)	(772,003)	(62,590,897)	(147,287,094)
<b>Other Financing Sources</b>	8900	319,804	2,600,000		
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(441,853)	1,827,997	(62,590,897)	(147,287,094)
<b>Begining Fund Balance:</b>					
Net Beginning Balance, July 1	9010	6,196,994	5,755,141	239,023,589	176,432,692
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	6,196,994		239,023,589	
<b>Ending Fund Balance, June 30</b>		5,755,141	7,583,138	176,432,692	29,145,598

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2010-2011

Budget Year: 2011-2012

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: 2010-2011

Budget Year: 2011-2012

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>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0				
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0					
<b>Ending Fund Balance, June 30</b>		0	0				

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	133,534	130,000	28,933			
Other Financing Sources	8900						
<b>Total Income</b>		133,534	130,000	28,933	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		
<b>Net Profit or Loss</b>		133,534	130,000	28,933	0		
Other Outgo	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		133,534	130,000	28,933	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,721,397	1,854,931	2,681,302	2,710,235		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,721,397		2,681,302			
<b>Ending Fund Balance, June 30</b>		1,854,931	1,984,931	2,710,235	2,710,235		



## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2010-2011

Budget Year: 2011-2012

## 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	370,275	216,371	61,012	62,700	233,495	192,800
<b>Total Income</b>		370,275	216,371	61,012	62,700	233,495	192,800
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	70,120	60,000			79,959	41,899
Employee Benefits	3000	16,497	45,667			40,955	24,619
Supplies and Materials	4000	14,125	19,000	2,044	11,500	4,438	
Other Operating Expenses and Services	5000	206,870	93,431	25,499	47,200	6,588	14,771
Capital Outlay	6000	7,889	14,000	824	4,000	5,198	54,999
<b>Total Expenditures</b>		315,501	232,098	28,367	62,700	137,138	136,288
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		54,774	(15,727)	32,645	0	96,357	56,512
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000					100,000	
<b>Net Increase/(Decrease) in Fund Balance</b>		54,774	(15,727)	32,645	0	(3,643)	56,512
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	427,611	482,385	302,452	335,097	1,053,272	1,049,629
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	427,611		302,452		1,053,272	
<b>Ending Fund Balance, June 30</b>		482,385	466,658	335,097	335,097	1,049,629	1,106,141

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	30,379,257	31,766,817				
State Revenues	8600	1,954,065	1,926,122				
Local Revenues	8800	(26)		125,748	125,700		
<b>Total Income</b>		32,333,296	33,692,939	125,748	125,700	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			88,631	88,600		
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	88,631	88,600	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		32,333,296	33,692,939	37,117	37,100	0	0
<b>Other Financing Sources</b>	8900			150			
<b>Other Outgo</b>	7000	32,331,857	33,692,939				
<b>Net Increase/(Decrease) in Fund Balance</b>		1,439	0	37,267	37,100	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	175,911	177,350	2,113,262	2,150,529		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	175,911		2,113,262		0	
<b>Ending Fund Balance, June 30</b>		177,350	177,350	2,150,529	2,187,629	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2010-2011

Budget Year: 2011-2012

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			10,611	10,000
<b>Total Income</b>		0	0	10,611	10,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			14,827	10,000
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	14,827	10,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(4,216)	0
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(4,216)	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	178,637	174,421
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		178,637	
<b>Ending Fund Balance, June 30</b>		0	0	174,421	174,421

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 590

Name: YOSEMITE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,883,158

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: 2010-2011

Budget Year: 2011-2012

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		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681	2,150,593			317,660		
		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	6,331	6,331
Books, Magazines, & Periodicals	4200				0	559	559
Instructional Supplies & Materials	4300				0	298,976	298,976
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	305,866	305,866
Other Operating Expenses and Services	5000		2,046,685		2,046,685	11,794	2,058,479
<b>Capital Outlay</b>							
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	317,660	2,364,345
<b>Ending Balance</b>					2,150,593	326,451	2,477,044

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: 2010-2011

Budget Year: 2011-2012

District ID: 590

Name: YOSEMITE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		2,150,593			326,451	
Adjustments	9020						
Adjusted Beginning Balance	9030		2,150,593			326,451	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,900,000				
<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		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		2,150,593		2,150,593		2,150,593
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	2,150,593	0	2,150,593	326,451	2,477,044
<b>Ending Balance</b>					1,900,000	0	