

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

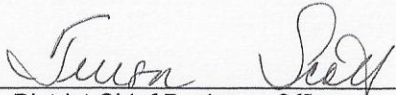
(Financial Report for Fiscal Year 2011-2012)

(Budget Report for Fiscal Year 2012-2013)

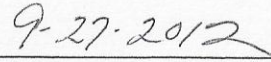
District: YOSEMITE

District Code: 590

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



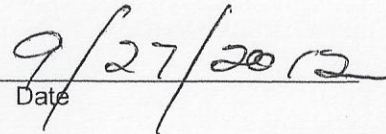
District Chief Business Officer



Date



District Superintendent



Date

Contact:

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, 2012. Please submit the report to :

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

CALIFORNIA COMMUNITY COLLEGES

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 590

Name: YOSEMITE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	19,129,456	19,345,440		19,345,440
Other	1300	9,008,977	9,070,394		9,070,394
Total Instructional Salaries		28,138,433	28,415,834	0	28,415,834
Non-Instructional Salaries					
Contract or Regular	1200		2,041,662		2,041,662
Other	1400		3,511,429	47,336	3,558,765
Total Non-Instructional Salaries		0	5,553,091	47,336	5,600,427
Total Academic Salaries		28,138,433	33,968,925	47,336	34,016,261
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		18,324,303	409,580	18,733,883
Other	2300		616,610	3,053	619,663
Total Non-Instructional Salaries		0	18,940,913	412,633	19,353,546
Instructional Aides					
Regular Status	2200	652,327	677,416		677,416
Other	2400	24,698	24,698		24,698
Total Instructional Aides		677,025	702,114	0	702,114
Total Classified Salaries		677,025	19,643,027	412,633	20,055,660
Employee Benefits	3000	8,649,624	20,259,932	232,548	20,492,480
Supplies and Materials	4000		1,426,515	2,856	1,429,371
Other Operating Expenses	5000	216,568	5,565,293		5,565,293
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		37,681,650	80,863,692	695,373	81,559,065

CALIFORNIA COMMUNITY COLLEGES

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 590

Name: YOSEMITE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		143,890		143,890
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,200,000		1,200,000
Objects to Exclude	Object Code				
Rents and Leases	5060		115,123		115,123
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		4,249,102		4,249,102

CALIFORNIA COMMUNITY COLLEGES

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 590

Name: YOSEMITE

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	5,708,115	0	5,708,115
Total for ECS 84362, 50% Law		37,681,650	75,155,577	695,373	75,850,950
Percent of CEE (Instructional Salary Cost / Total CEE)		50.14%	100.00%		
50% of Current Expense of Education			37,577,788		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		37,681,650	75,155,577	695,373	75,850,950
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		37,681,650	80,863,692	695,373	81,559,065
Capital Expenditures	6000	227,927	1,771,865		1,771,865
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		37,909,577	82,635,557	695,373	83,330,930

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 590

Name: YOSEMITE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	17,358,313	(9,352,209)	8,006,104
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	17,623,668	6,481,663	24,105,331
Due from Other Funds	9140		12,226,594	12,226,594
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	54,092		54,092
Prepaid Items	9220	9,494	5,043	14,537
TOTAL ASSETS		35,120,567	9,361,091	44,481,658
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,735,715	49,386	7,785,101
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	6,380,061		6,380,061
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,101,377	8,431,540	10,532,917
TOTAL LIABILITIES		16,217,153	8,480,926	24,698,079

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 590

Name: YOSEMITE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711	63,586	5,043	68,629
Amounts Restricted by Law for Specific Purposes	9712		737,948	737,948
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		63,586	742,991	806,577
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751	245,720	137,173	382,893
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	18,594,107		18,594,107
Total Designated Fund Balance		18,839,827	137,173	18,977,000
Uncommitted(Unrestricted) Fund Balance	9790			0
TOTAL FUND EQUITY		18,903,413	880,164	19,783,577
TOTAL LIABILITIES AND FUND EQUITY		35,120,566	9,361,090	44,481,656

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	8,776,699		204
Cash With Fiscal Agents	9113			4
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		8,776,699	0	208
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 590

Name: YOSEMITE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND EQUITY				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	8,776,699		208
Total Reserved Fund Balance		8,776,699	0	208
Designated Fund Balance	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			
TOTAL FUND EQUITY		8,776,699	0	208
TOTAL LIABILITIES AND FUND EQUITY		8,776,699	0	208

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 590

Name: YOSEMITE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	287,701	171,417		332,709		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120				12,310		
Accounts Receivable	9130	87,727	22,569		130,709		
Due from Other Funds	9140		107				
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	991,129	29,855				
Prepaid Items	9220						
TOTAL ASSETS		1,366,557	223,948	0	475,728	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	352,820	24,887		58,847		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	82,037	38,749		14,406		
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570	9,920					
TOTAL LIABILITIES		444,777	63,636	0	73,253	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 590

Name: YOSEMITE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711	896,368	29,855				
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		896,368	29,855	0	0	0	0
Designated Fund Balance	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	25,412	130,457		402,475		
TOTAL FUND EQUITY		921,780	160,312	0	402,475	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,366,557	223,948	0	475,728	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 590

Name: YOSEMITE

		41	42
	CA	Capital Outlay	Revenue Bond
Description	(Object)	Projects Fund	Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	8,838,511	128,855,832
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		45,996
Due from Other Funds	9140	198,405	32,665
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		17,162
TOTAL ASSETS		9,036,916	128,951,655
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		49,950
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	4,789	2,652,602
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
TOTAL LIABILITIES		4,789	2,702,552

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, 2012

District ID: 590

Name: YOSEMITE

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751	8,435,781	126,249,103
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	596,346	
Total Designated Fund Balance		9,032,127	126,249,103
Uncommitted(Unrestricted) Fund Balance	9790		
TOTAL FUND EQUITY		9,032,127	126,249,103
TOTAL LIABILITIES AND FUND EQUITY		9,036,916	128,951,655

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, 2012

District ID: 590

Name: YOSEMITE

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 590

Name: YOSEMITE

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

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, 2012

District ID: 590

Name: YOSEMITE

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 590

Name: YOSEMITE

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	1,875,235	11,412
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		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		1,875,235	11,412

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, 2012

District ID: 590

Name: YOSEMITE

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 590

Name: YOSEMITE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752	1,875,235	11,412
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		1,875,235	11,412
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		1,875,235	11,412
TOTAL LIABILITIES AND FUND EQUITY		1,875,235	11,412

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 590

Name: YOSEMITE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	453,771			2,220,447	414,217			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	1,090,610		361,737		2,232,090			177,502
Accounts Receivable	9130	2,055			831,369	3,088			
Due from Other Funds	9140		339,685	653,394		1,500			
Student Loans Receivable	9150				163,160				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210	239							
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		1,546,675	339,685	1,015,131	3,214,976	2,650,895	0	0	177,502

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 590

Name: YOSEMITE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	151,407			366,400	466,454			
Accrued Salaries and Wages Payable	9520	981,396							
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				2,706,359				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		1,132,803	0	0	3,072,759	466,454	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	1,132,803	0	0	3,072,759	466,454	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 590

Name: YOSEMITE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	413,872	339,685	1,015,131	142,218	2,184,441			177,502
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		413,872	339,685	1,015,131	142,218	2,184,441	0	0	177,502
Designated Fund Balance	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								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		413,872	339,685	1,015,131	142,218	2,184,441	0	0	177,502
TOTAL LIABILITIES AND FUND EQUITY		1,546,675	339,685	1,015,131	3,214,977	2,650,895	0	0	177,502

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110	17,955		17,955
Higher Education Act	8120		2,415,601	2,415,601
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		724,512	724,512
Veterans Education	8160		1,308	1,308
Vocational and Technical Education Act (VATEA)	8170		1,424,645	1,424,645
Other Federal Revenues	8190		4,592,464	4,592,464
Total Federal Revenues	8100	17,955	9,158,530	9,176,485
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	45,262,447		45,262,447
Other General Apportionment	8613	367,373		367,373
General Categorical Programs	8620			
Child Development	8621		3,613,713	3,613,713
Extended Opportunity Programs and Services(EOPS)	8622		1,309,903	1,309,903
Disabled Students Programs and Services(DSPS)	8623		1,824,109	1,824,109
Temporary Assistance for Needy Families (TANF)	8624		137,122	137,122
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		444,814	444,814
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,992,610	1,992,610

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		3,221	3,221
Other Reimbursable Categorical Programs	8652		1,265,634	1,265,634
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	530,010		530,010
Timber Yield Tax	8672	14,771		14,771
Other State Tax Subventions	8673	307,201		307,201
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,098,509	351,295	2,449,804
State Mandated Costs	8685	447,127		447,127
Other State Non-Tax Revenues	8686	196,389		196,389
Other State Revenues	8690			0
Total State Revenues	8600	49,223,827	10,942,421	60,166,248

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	28,933,189		28,933,189
Tax Allocation, Supplemental Roll	8812	(17,446)		(17,446)
Tax Allocation, Unsecured Roll	8813	1,539,410		1,539,410
Prior Years Taxes	8816	86,732		86,732
Education Revenues Augmentation Fund (ERAF)	8817	(2,546,031)		(2,546,031)
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819			0
Contributions, Gifts, Grants, and Endowments	8820		293,172	293,172
Contract Services	8830			
Contract Instructional Services	8831		784,097	784,097
Other Contract Services	8832		812	812
Sales and Commissions	8840		1,140	1,140
Rentals and Leases	8850	2,947	55,593	58,540
Interest and Investment Income	8860	137,438	26,603	164,041
Student Fees and Charges	8870			
Community Services Classes	8872		1,513,570	1,513,570
Dormitory	8873			0
Enrollment	8874	3,929,199		3,929,199
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		821,361	821,361
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	360,128		360,128
Parking Services and Public Transportation	8881		522,582	522,582
Other Student Fees and Charges	8885		1,644	1,644
Other Local Revenues	8890	180,602	2,529,580	2,710,182
Total Local Revenues	8800	32,606,168	6,550,154	39,156,322
Total Revenues		81,847,950	26,651,105	108,499,055

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#		556,751	556,751
Total Other Financing Sources	8900	0	556,751	556,751
Total Revenues and Other Financing Sources		81,847,950	27,207,856	109,055,806

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: 2011-2012

Budget Year: 2012-2013

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	1,625,402	490,906	382,052	140,361		2,638,721
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,040,593	310,090	88,309			2,438,992
Business and Management	0500	1,471,583	123,943	24,380	5,486		1,625,392
Communications	0600	46,863	50,554	54,959	107,353		259,729
Computer and Information Science	0700	1,387,471	1,223	19,300	627		1,408,621
Education	0800	3,312,682	280,938	450,055	78,991		4,122,666
Engineering and Related Industrial Technology	0900	1,413,072	606,181	438,617	175,793		2,633,663
Fine and Applied Arts	1000	3,479,391	510,473	224,727	86,259		4,300,850
Foreign language	1100	627,049					627,049
Health	1200	3,167,865	336,832	225,395	68,718		3,798,810
Consumer Education And Home Economics	1300	1,240,650	1,142,255	6,338,182	17,569		8,738,656
Law	1400						0
Humanities(Letters)	1500	5,839,247	69,619	75,461	6,645		5,990,972
Library Science	1600						0
Mathematics	1700	3,059,743	96,797	11,396			3,167,936
Military Studies	1800						0
Physical Sciences	1900	1,535,889	171,871	75,545	48,030		1,831,335
Psychology	2000	1,253,391	7,442	6,519			1,267,352
Public Affairs and Services	2100	958,719	319,487	190,978	10,087		1,479,271
Social Sciences	2200	2,659,881	21,496	28,129	3,352		2,712,858
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,371,204	1,625,425	367,500	25,164		4,389,293
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		37,490,695	6,165,532	9,001,504	774,435		53,432,166
Total Expenditures for GF Activities*		38,121,309	51,705,276	19,000,793	2,563,203	1,278,530	112,669,111

*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: 2011-2012

Budget Year: 2012-2013

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		5,408,299	323,622	292,128		6,024,049
Course and Curriculum Development	6020		339,514	14,338	22,310		376,162
Academic / Faculty Senate	6030		276,004	15,740			291,744
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	6,023,817	353,700	314,438	0	6,691,955
Instructional Support Services	6100						
Learning Center	6110	254,495	51,396	16,037			321,928
Library	6120		1,357,877	154,448			1,512,325
Media	6130		1,146,137	26,925	138,134		1,311,196
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		1,336,054	70,096	763,823		2,169,973
Other Instructional Support Services	6190		197,448	5,772			203,220
Total Instructional Support Services		254,495	4,088,912	273,278	901,957	0	5,518,642
Admissions and Records	6200		1,368,399	44,166	3,833		1,416,398
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,729,530	55,276	6,734		2,791,540
Matriculation and Student Assessment	6320		117,064	40,144			157,208
Transfer Programs	6330		187,101	2,830	4,529		194,460
Career Guidance	6340			366			366
Other Student Counseling and Guidance	6390		86,113				86,113
Total Student Counseling and Guidance		0	3,119,808	98,616	11,263	0	3,229,687

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: 2011-2012

Budget Year: 2012-2013

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		1,171,384	1,011,136	12,969	132,409	2,327,898
Extended Opportunity Programs and Services (EOPS)	6430		1,076,520	38,423	542	437,893	1,553,378
Health Services	6440		838,102	111,470	1,314		950,886
Student Personnel Administration	6450		776,550	31,733	12,769		821,052
Financial Aid Administration	6460		1,782,472	150,278	2,836		1,935,586
Job Placement Services	6470		13,676	4,800			18,476
Veterans Services	6480		83,757	518	478		84,753
Miscellaneous Student Services	6490		605,560	36,692	13,421	63,315	718,988
Total Other Student Services		0	6,348,021	1,385,050	44,329	633,617	8,411,017
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,646,850	710,321	44,822		3,401,993
Custodial Services	6530		3,091,452	118,948	2,093		3,212,493
Grounds Maintenance and Repairs	6550		750,706	78,330			829,036
Utilities	6570			3,159,632			3,159,632
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	6,489,008	4,067,231	46,915	0	10,603,154
Planning, Policymaking and Coordinations	6600		2,824,605	786,916	37,534		3,649,055

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		598,998	61,394	3,007		663,399
Fiscal Operations	6720		2,269,150	373,383	2,808		2,645,341
Human Resources Management	6730		2,070,341	217,284	1,892		2,289,517
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,200,000				1,200,000
Staff Development	6750			10,363			10,363
Staff Diversity	6760		425,258	166,690			591,948
Logistical Services	6770		3,537,949	449,624	186,487		4,174,060
Management Information Systems	6780		2,870,387	945,547	203,043		4,018,977
Other General Institutional Support Services	6790		105,579	4,424			110,003
Total General Institutional Support Services	6700	0	13,077,662	2,228,709	397,237	0	15,703,608
Community Services & Economic Development	6800						
Community Recreation	6810		96,545	1,038			97,583
Community Service Classes	6820	329,479	416,182	699,850	943		1,446,454
Community Use of Facilities	6830		3,424	2,654	17,055		23,133
Economic Development	6840		778	3,813			4,591
Other Community Services & Economic Development	6880		135,288	23,409			158,697
Total Community Services	6800	329,479	652,217	730,764	17,998	0	1,730,458

* 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: 2011-2012

Budget Year: 2012-2013

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		54,453	24,429	12,407		91,289
Child Development Centers	6920		443,734	64,904			508,638
Farm Operations	6930		2,904				2,904
Food Services	6940		26,458				26,458
Parking	6950		292,483	(190,752)	857		102,588
Student and Co-Curricular Activities	6960		100,009	4,092			104,101
Student Housing	6970						0
Other Ancillary Services	6990		76,933				76,933
Total Ancillary Services	6900	0	996,974	(97,327)	13,264	0	912,911
Auxiliary Operations	7000						
Contract Education	7010	46,640	546,413	127,059		220,399	940,511
Other Auxiliary Operations	7090		3,908	1,127			5,035
Total Auxiliary Operations	7000	46,640	550,321	128,186	0	220,399	945,546

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: 2011-2012

Budget Year: 2012-2013

District ID: 590

Name: YOSEMITE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					424,514	424,514
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	424,514	424,514
Sub-Total Non-Instructional Activites		630,614	45,539,744	9,999,289	1,788,768	1,278,530	59,236,945
Total Expenditures General Fund: activities *		38,121,309	51,705,276	19,000,793	2,563,203	1,278,530	112,669,111

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

CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2012-2013

Gann Appropriations Limit

GANN Report

DISTRICT NAME: YOSEMITE

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$126,112,113
B.	2012-2013 Price Factor:	1.0377		
C.	Population factor:			
	1. 2010-2011 Second Period Actual FTES	17,406.00		
	2. 2011-2012 Second Period Actual FTES	16,117.00		
	3. 2011-2012 Population change factor (C2/C1)	0.9259		
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)			\$121,169,329
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)			\$121,169,329
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$121,169,329
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			43,512,672
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			556,331
C.	Local Property taxes			29,036,281
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.	2012-2013 Appropriations Subject to Limit			\$73,105,284

For Actual Year: 2011-2012

Budget Year: 2012-2013

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	17,955	30,000	9,158,530	9,141,854	9,176,485	9,171,854
State Revenues	8600	49,223,827	76,292,783	10,942,421	11,675,373	60,166,248	87,968,156
Local Revenues	8800	32,606,168	6,743,559	6,550,154	7,021,635	39,156,322	13,765,194
Total Revenues		81,847,950	83,066,342	26,651,105	27,838,862	108,499,055	110,905,204
EXPENDITURES:							
Academic Salaries	1000	34,342,747	33,850,558	3,417,715	2,522,061	37,760,462	36,372,619
Classified Salaries	2000	20,611,536	20,071,878	7,090,829	6,094,683	27,702,365	26,166,561
Employee Benefits	3000	20,668,953	22,095,915	3,694,805	3,163,977	24,363,758	25,259,892
Supplies and Materials	4000	1,429,368	1,278,105	1,738,246	2,312,119	3,167,614	3,590,224
Other Operating Expenses and Services	5000	6,191,283	8,126,637	9,641,896	10,238,753	15,833,179	18,365,390
Capital Outlay	6000	1,771,865	646,932	791,338	1,459,698	2,563,203	2,106,630
Total Expenditures		85,015,752	86,070,025	26,374,829	25,791,291	111,390,581	111,861,316
Excess /(Deficiency) of Revenues over Expenditures		(3,167,802)	(3,003,683)	276,276	2,047,571	(2,891,526)	(956,112)
Other Financing Sources	8900			556,751	260,075	556,751	260,075
Other Outgo	7000	424,514	92,043	854,016	2,307,646	1,278,530	2,399,689
Net Increase/(Decrease) in Fund Balance		(3,592,316)	(3,095,726)	(20,989)	0	(3,613,305)	(3,095,726)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	22,495,725	18,903,409	901,141	880,152	23,396,866	19,783,561
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	22,495,725		901,141		23,396,866	
Ending Fund Balance, June 30		18,903,409	15,807,683	880,152	880,152	19,783,561	16,687,835

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2011-2012

Budget Year: 2012-2013

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	181,014					
Local Revenues	8800	12,070,281	12,748,755			2	
Total Revenues		12,251,295	12,748,755	0	0	2	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	2,682,839	3,297,976				
Debt Interest and Other Service Charges	7120	9,745,799	9,450,779				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	12,428,638	12,748,755	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(12,428,638)	(12,748,755)	0	0	0	0
Net Increase/Decrease in Fund Balance		(177,343)	0	0	0	2	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	8,954,042	8,776,699		0	206	208
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,954,042		0		206	
Ending Fund Balance, June 30		8,776,699	8,776,699	0	0	208	208

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2011-2012

Budget Year: 2012-2013

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	3,801,062	3,906,380	1,171,074	1,067,650		
Total Income		3,801,062	3,906,380	1,171,074	1,067,650	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	613,251	627,335	355,764	370,575		
Employee Benefits	3000	295,797	294,585	237,098	234,814		
Supplies and Materials	4000	12,041	12,400	5,402	5,100		
Other Operating Expenses and Services	5000	2,786,873	2,930,352	555,980	465,176		
Capital Outlay	6000	4,064	5,000	6,078	4,600		
Total Expenditures		3,712,026	3,869,672	1,160,322	1,080,265	0	0
Excess /(Deficiency) of Revenues over Expenditures		89,036	36,708	10,752	(12,615)	0	0
Other Financing Sources	8900		22,823				
Other Outgo	7000	40,000	35,000		8,832		
Net Increase/(Decrease) in Fund Balance		49,036	24,531	10,752	(21,447)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	872,744	921,780	149,561	160,313		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	872,744		149,561		0	
Ending Fund Balance, June 30		921,780	946,311	160,313	138,866	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2011-2012

Budget Year: 2012-2013

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	661,854	513,300				
Total Income		661,854	513,300	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	19,617	17,950				
Employee Benefits	3000	559	1,450				
Supplies and Materials	4000	434,386	396,450				
Other Operating Expenses and Services	5000	23,494	38,950				
Capital Outlay	6000	41,093	58,500				
Total Expenditures		519,149	513,300	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		142,705	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		142,705	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	259,770	402,475		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	259,770		0		0	
Ending Fund Balance, June 30		402,475	402,475	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

40 Capital Projects Funds

590 YOSEMITE

For Actual Year: 2011-2012

Budget Year: 2012-2013

Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	948,349	60,000	1,165,665	(160,983)
Total Income		948,349	60,000	1,165,665	(160,983)
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	23,402		66,720	
Other Operating Expenses and Services	5000	110,665		9,677,507	
Capital Outlay	6000	36,662	2,098,836	39,105,661	120,248,461
Total Expenditures		170,729	2,098,836	48,849,888	120,248,461
Excess /(Deficiency) of Revenues over Expenditures		777,620	(2,038,836)	(47,684,223)	(120,409,444)
Other Financing Sources	8900	2,499,366	62,826		
Other Outgo	7000			2,499,366	
Net Increase/(Decrease) in Fund Balance		3,276,986	(1,976,010)	(50,183,589)	(120,409,444)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	5,755,141	9,032,127	176,432,692	126,249,103
Prior Years Adjutments	9020				
Adjusted Beginning Balance	9030	5,755,141		176,432,692	
Ending Fund Balance, June 30		9,032,127	7,056,117	126,249,103	5,839,659

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2011-2012

Budget Year: 2012-2013

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	20,304		11,412			
Other Financing Sources	8900						
Total Income		20,304	0	11,412	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0		
Net Profit or Loss		20,304	0	11,412	0		
Other Outgo	7000			2,710,235			
Net Increase/(Decrease) in Fund Balance		20,304	0	(2,698,823)	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,854,931	1,875,235	2,710,235	11,412		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,854,931		2,710,235			
Ending Fund Balance, June 30		1,875,235	1,875,235	11,412	11,412		

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600		200,764				
Local Revenues	8800			43,786	49,500	126,942	162,300
Total Income		0	200,764	43,786	49,500	126,942	162,300
Expenditures							
Academic Salaries	1000					75,678	50,103
Classified Salaries	2000	73,283	71,000			46,969	31,788
Employee Benefits	3000	26,020	27,000			155	200
Supplies and Materials	4000	14,274	15,450	11,130	14,000	1,870	19,909
Other Operating Expenses and Services	5000	155,700	109,063	27,458	33,000	36,768	125,300
Capital Outlay	6000			610	2,500		
Total Expenditures		269,277	222,513	39,198	49,500	161,440	227,300
Excess /(Deficiency) of Revenues over Expenditures		(269,277)	(21,749)	4,588	0	(34,498)	(65,000)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(269,277)	(21,749)	4,588	0	(34,498)	(65,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	482,385	213,108	335,097	339,685	1,049,629	1,015,131
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	482,385		335,097		1,049,629	
Ending Fund Balance, June 30		213,108	191,359	339,685	339,685	1,015,131	950,131

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	29,538,289	29,586,000				
State Revenues	8600	1,918,444	1,933,000				
Local Revenues	8800	16		100,684	100,600		
Total Income		31,456,749	31,519,000	100,684	100,600	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			88,871	88,900		
Capital Outlay	6000						
Total Expenditures		0	0	88,871	88,900	0	0
Excess /(Deficiency) of Revenues over Expenditures		31,456,749	31,519,000	11,813	11,700	0	0
Other Financing Sources	8900						
Other Outgo	7000	31,491,882	31,519,000				
Net Increase/(Decrease) in Fund Balance		(35,133)	0	11,813	11,700	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	177,350	142,217	2,150,529	2,162,342		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	177,350		2,150,529		0	
Ending Fund Balance, June 30		142,217	142,217	2,162,342	2,174,042	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			3,231	5,000
Total Income		0	0	3,231	5,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			150	5,000
Capital Outlay	6000				
Total Expenditures		0	0	150	5,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	3,081	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	3,081	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	174,421	177,502
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		174,421	
Ending Fund Balance, June 30		0	0	177,502	177,502

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Interfund Transfer Report

For Actual Year: 2011-2012

District ID: 590

Name: YOSEMITE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
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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: 2011-2012

Budget Year: 2012-2013

District ID: 590

Name: YOSEMITE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
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	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,098,509			351,295	
		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)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	2,898	2,898
Books, Magazines, & Periodicals	4200				0	4,339	4,339
Instructional Supplies & Materials	4300				0	343,880	343,880
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	351,117	351,117
Other Operating Expenses and Services	5000		4,249,102		4,249,102	178	4,249,280
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	4,249,102	0	4,249,102	351,295	4,600,397
Ending Balance					0	326,451	326,451

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: 2011-2012

Budget Year: 2012-2013

District ID: 590

Name: YOSEMITE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				326,451		
Adjustments	9020						
Adjusted Beginning Balance	9030		0		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)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	326,451	326,451
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	326,451	326,451
Other Operating Expenses and Services	5000		2,000,000		2,000,000		2,000,000
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	2,000,000	0	2,000,000	326,451	2,326,451
Ending Balance					0	0	