

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2012-2013)
(Budget Report for Fiscal Year 2013-2014)

District: YOSEMITE

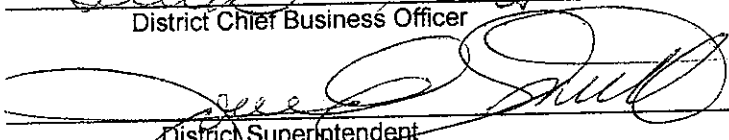
District Code: 590

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

10-7-2013

Date


District Superintendent

10/8/2013
Date

Contact:

Sarah Schrader, Controller
Email: schraders@yosemite.edu
Phone: (209) 575-6527

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2013. Please submit the report to :

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	18,720,837	19,325,205		19,325,205
Other	1300	9,085,402	9,168,761	7,168	9,175,929
Total Instructional Salaries		27,806,239	28,493,966	7,168	28,501,134
Non-Instructional Salaries					
Contract or Regular	1200		2,060,981		2,060,981
Other	1400		3,198,840	520,203	3,719,043
Total Non-Instructional Salaries		0	5,259,821	520,203	5,780,024
Total Academic Salaries		27,806,239	33,753,787	527,371	34,281,158
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		16,659,363	1,331,795	17,991,158
Other	2300		731,857	5,111	736,968
Total Non-Instructional Salaries		0	17,391,220	1,336,906	18,728,126
Instructional Aides					
Regular Status	2200	647,265	647,265		647,265
Other	2400	13,759	13,919		13,919
Total Instructional Aides		661,024	661,184	0	661,184
Total Classified Salaries		661,024	18,052,404	1,336,906	19,389,310
Employee Benefits	3000	8,180,012	19,461,216	641,629	20,102,845
Supplies and Materials	4000		1,262,435	4,812	1,267,247
Other Operating Expenses	5000	41,880	5,665,341	441,301	6,106,642
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		36,689,155	78,195,183	2,952,019	81,147,202

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		304,161		304,161
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,200,000		1,200,000
Objects to Exclude	Object Code				
Rents and Leases	5060		75,812		75,812
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		2,006,677		2,006,677

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: 2012-2013

Budget Year: 2013-2014

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		1,237,878		1,237,878
Total Equipment		0	1,237,878	0	1,237,878
Total Capital Outlay		0	1,237,878	0	1,237,878
Other Outgo	7000				0
Total Exclusions		0	4,824,528	0	4,824,528
Total for ECS 84362, 50% Law		36,689,155	73,370,655	2,952,019	76,322,674
Percent of CEE (Instructional Salary Cost / Total CEE)		50.01%	100.00%		
50% of Current Expense of Education			36,685,328		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		36,689,155	73,370,655	2,952,019	76,322,674
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		36,689,155	78,195,183	2,952,019	81,147,202
Capital Expenditures	6000	59,271	1,254,255	1,260	1,255,515
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		36,748,426	79,449,438	2,953,279	82,402,717

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2013

District ID: 590

Name: YOSEMITE

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	23,173,711	(11,392,482)	11,781,229
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	15,270,901	7,099,707	22,370,608
Due from Other Funds	9140		13,371,606	13,371,606
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	32,173		32,173
Prepaid Items	9220	5,513	8,812	14,325
TOTAL ASSETS		38,557,298	9,087,643	47,644,941
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,587,405	2,043	7,589,448
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	8,627,864		8,627,864
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,437,243	7,754,179	10,191,422
TOTAL LIABILITIES		18,652,512	7,756,222	26,408,734

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2013

District ID: 590

Name: YOSEMITE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711	37,686	8,812	46,498
Amounts Restricted by Law for Specific Purposes	9712		1,322,609	1,322,609
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		37,686	1,331,421	1,369,107
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	566,844		566,844
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	19,300,256		19,300,256
Total Designated Fund Balance		19,867,100	0	19,867,100
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		19,904,786	1,331,421	21,236,207
TOTAL LIABILITIES AND FUND EQUITY		38,557,298	9,087,643	47,644,941

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	8,972,137		207
Cash With Fiscal Agents	9113			4
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	697,859		
TOTAL ASSETS		9,669,996	0	211
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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	9,669,996		211
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		9,669,996	0	211
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		9,669,996	0	211
TOTAL LIABILITIES AND FUND EQUITY		9,669,996	0	211

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, 2013

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	372,563	208,910		604,452		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120				14,318		
Accounts Receivable	9130	129,135	32,131				
Due from Other Funds	9140	110,001	24,464				
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	1,008,250	30,084				
Prepaid Items	9220						
TOTAL ASSETS		1,619,949	295,589	0	618,770	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	492,548	51,616		69,886		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	178,081	42,583		16,991		
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570	9,883					
TOTAL LIABILITIES		680,512	94,199	0	86,877	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, 2013

District ID: 590

Name: YOSEMITE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	939,437	201,390	0	0	0	0
Total Designated Fund Balance		939,437	201,390	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	531,893	0	0
TOTAL FUND EQUITY		939,437	201,390	0	531,893	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,619,949	295,589	0	618,770	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	10,276,489	98,592,525
Cash With Fiscal Agents	9113	2,252	714,247
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		932
Due from Other Funds	9140	334,196	44,409
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		10,612,937	99,352,113
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	2,252	1,078,135
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	44,409	4,131,830
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
TOTAL LIABILITIES		46,661	5,209,965

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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
FUND BALANCE (NON-GASB 54)			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	9,991,490	94,142,148
Committed Fund Balance	9753		
Assigned Fund Balance	9754	574,786	
Total Designated Fund Balance		10,566,276	94,142,148
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY		10,566,276	94,142,148
TOTAL LIABILITIES AND FUND EQUITY		10,612,937	99,352,113

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 590

Name: YOSEMITE

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

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, 2013

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 590

Name: YOSEMITE

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 590

Name: YOSEMITE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	1,895,752	11,537
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		1,895,752	11,537

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

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		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	1,895,752	11,537
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		1,895,752	11,537
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		1,895,752	11,537
TOTAL LIABILITIES AND FUND EQUITY		1,895,752	11,537

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	169,776	47,285		909,065	356,146			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	1,096,655		368,081		2,238,455			186,995
Accounts Receivable	9130	2,656			523,533	3,039			
Due from Other Funds	9140		281,732	524,651		1,350			
Student Loans Receivable	9150				147,775				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	10,000							
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		1,279,087	329,017	892,732	1,580,373	2,598,990	0	0	186,995

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	186,374			526,195	409,267			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	804,834	2,045	7,548	851,716				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		991,208	2,045	7,548	1,377,911	409,267	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	991,208	2,045	7,548	1,377,911	409,267	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	287,879	326,972	885,184	202,462	2,189,723			186,995
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		287,879	326,972	885,184	202,462	2,189,723	0	0	186,995
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		287,879	326,972	885,184	202,462	2,189,723	0	0	186,995
TOTAL LIABILITIES AND FUND EQUITY		1,279,087	329,017	892,732	1,580,373	2,598,990	0	0	186,995

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	15,919		15,919
Higher Education Act	8120		2,379,226	2,379,226
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		1,361,791	1,361,791
Veterans Education	8160		7,301	7,301
Vocational and Technical Education Act (VATEA)	8170		1,104,750	1,104,750
Other Federal Revenues	8190		4,993,152	4,993,152
Total Federal Revenues	8100	15,919	9,846,220	9,862,139
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	30,895,724		30,895,724
Other General Apportionment	8613	367,373		367,373
General Categorical Programs	8620			
Child Development	8621		3,888,072	3,888,072
Extended Opportunity Programs and Services(EOPS)	8622		1,291,446	1,291,446
Disabled Students Programs and Services(DSPS)	8623		1,552,749	1,552,749
Temporary Assistance for Needy Families (TANF)	8624		144,938	144,938
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		416,438	416,438
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,632,838	1,632,838

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	13,044,275		13,044,275
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		10,380	10,380
Other Reimbursable Categorical Programs	8652		1,425,174	1,425,174
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	503,066		503,066
Timber Yield Tax	8672	16,047		16,047
Other State Tax Subventions	8673	400,167		400,167
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,006,677	475,242	2,481,919
State Mandated Costs	8685	505,657		505,657
Other State Non-Tax Revenues	8686	363,060		363,060
Other State Revenues	8690			0
Total State Revenues	8600	48,102,046	10,837,277	58,939,323

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	29,548,169		29,548,169
Tax Allocation, Supplemental Roll	8812	149,733		149,733
Tax Allocation, Unsecured Roll	8813	1,532,590		1,532,590
Prior Years Taxes	8816	70,298		70,298
Education Revenues Augmentation Fund (ERAF)	8817	(2,583,326)		(2,583,326)
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	2,160,138		2,160,138
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		265,891	265,891
Contract Services	8830			
Contract Instructional Services	8831		755,637	755,637
Other Contract Services	8832		35,597	35,597
Sales and Commissions	8840			0
Rentals and Leases	8850	3,531	30,922	34,453
Interest and Investment Income	8860	61,822	25,761	87,583
Student Fees and Charges	8870			
Community Services Classes	8872		1,241,998	1,241,998
Dormitory	8873			0
Enrollment	8874	4,444,084		4,444,084
Contra Revenue Account	8874.1	(173,188)		(173,188)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		838,252	838,252
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	364,752		364,752
Parking Services and Public Transportation	8881		597,022	597,022
Other Student Fees and Charges	8885		8,061	8,061
Other Local Revenues	8890	237,581	1,886,295	2,123,876
Total Local Revenues	8800	35,816,184	5,685,436	41,501,620
Total Revenues		83,934,149	26,368,933	110,303,082

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	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#	35,212	840,139	875,351
Total Other Financing Sources	8900	35,212	840,139	875,351
Total Revenues and Other Financing Sources		83,969,361	27,209,072	111,178,433

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: 2012-2013

Budget Year: 2013-2014

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	1,593,802	539,737	347,239	51,433		2,532,211
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,016,283	310,171	36,185			2,362,639
Business and Management	0500	1,455,834	131,201	62,114	5,953		1,655,102
Communications	0600	29,885	58,247	79,693	41,586		209,411
Computer and Information Science	0700	1,378,663	4,542	9,766			1,392,971
Education	0800	3,399,840	287,110	498,289	39,678		4,224,917
Engineering and Related Industrial Technology	0900	1,146,618	472,283	476,492	88,982		2,184,375
Fine and Applied Arts	1000	3,379,878	467,919	230,831	18,306		4,096,934
Foreign language	1100	572,869					572,869
Health	1200	2,968,051	459,967	159,324	69,218		3,656,560
Consumer Education And Home Economics	1300	1,298,979	1,066,534	7,095,764	40,910		9,502,187
Law	1400						0
Humanities(Letters)	1500	5,315,328	67,096	68,471			5,450,895
Library Science	1600						0
Mathematics	1700	2,816,653	87,417	6,797			2,910,867
Military Studies	1800						0
Physical Sciences	1900	1,553,580	170,060	80,901			1,804,541
Psychology	2000	1,229,777	4,215	(1,280)	1,386		1,234,098
Public Affairs and Services	2100	983,546	312,540	199,709	24,006		1,519,801
Social Sciences	2200	2,482,014	16,939	33,604	1,352		2,533,909
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,398,921	1,470,769	420,887	20,865		4,311,442
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		36,020,521	5,926,747	9,804,786	403,675		52,155,729
Total Expenditures for GF Activities*		36,646,535	50,693,021	19,915,334	1,936,366	1,205,220	110,396,476

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		5,484,327	640,672	250,169		6,375,168
Course and Curriculum Development	6020		240,108	22,699	32,518		295,325
Academic / Faculty Senate	6030		203,530	15,261	3,123		221,914
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	5,927,965	678,632	285,810	0	6,892,407
Instructional Support Services	6100						
Learning Center	6110	252,846	28,022	14,095			294,963
Library	6120		1,416,131	80,482	27,217		1,523,830
Media	6130		1,205,770	14,408	17,911		1,238,089
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		1,232,090	139,903	418,945		1,790,938
Other Instructional Support Services	6190		286,338	3,995			290,333
Total Instructional Support Services		252,846	4,168,351	252,883	464,073	0	5,138,153
Admissions and Records	6200		1,374,954	107,751	15,023		1,497,728
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,871,137	43,185	3,449		2,917,771
Matriculation and Student Assessment	6320		117,524	33,723			151,247
Transfer Programs	6330		185,507	3,408			188,915
Career Guidance	6340			263			263
Other Student Counseling and Guidance	6390		87,137				87,137
Total Student Counseling and Guidance		0	3,261,305	80,579	3,449	0	3,345,333

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: 2012-2013

Budget Year: 2013-2014

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		1,070,678	728,544	20,222	112,656	1,932,100
Extended Opportunity Programs and Services (EOPS)	6430		1,115,713	50,276	1,989	423,186	1,591,164
Health Services	6440		900,620	206,009	17,551		1,124,180
Student Personnel Administration	6450		808,031	26,013	3,644		837,688
Financial Aid Administration	6460		1,667,426	312,728	7,601		1,987,755
Job Placement Services	6470		19,634				19,634
Veterans Services	6480		85,076	6,846	682		92,604
Miscellaneous Student Services	6490		629,949	38,254	442	49,424	718,069
Total Other Student Services		0	6,297,127	1,368,670	52,131	585,266	8,303,194
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,679,777	732,350	71,986		3,484,113
Custodial Services	6530		3,097,294	225,823	26,524		3,349,641
Grounds Maintenance and Repairs	6550		707,522	41,308	47,075		795,905
Utilities	6570			3,194,883			3,194,883
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	6,484,593	4,194,364	145,585	0	10,824,542
Planning, Policymaking and Coordinations	6600		3,337,046	475,812	156,257		3,969,115

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		620,467	121,951	903		743,321
Fiscal Operations	6720		2,118,236	265,765	12,695		2,396,696
Human Resources Management	6730		1,208,165	381,924	1,642		1,591,731
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,200,000				1,200,000
Staff Development	6750			487			487
Staff Diversity	6760		420,940	71,859			492,799
Logistical Services	6770		3,221,779	329,108	103,453		3,654,340
Management Information Systems	6780		2,856,470	943,984	287,003		4,087,457
Other General Institutional Support Services	6790		136,315	5,613			141,928
Total General Institutional Support Services	6700	0	11,782,372	2,120,691	405,696	0	14,308,759
Community Services & Economic Development	6800						
Community Recreation	6810		103,082	857			103,939
Community Service Classes	6820	359,759	417,237	472,884	2,531		1,252,411
Community Use of Facilities	6830		1,719	1,327			3,046
Economic Development	6840		1,956	1,176			3,132
Other Community Services & Economic Development	6890		21,273	12,191	1,260		34,724
Total Community Services	6800	359,759	545,267	488,435	3,791	0	1,397,252

* 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: 2012-2013

Budget Year: 2013-2014

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		61,731	22,395			84,126
Child Development Centers	6920		441,879	63,069	876		505,824
Farm Operations	6930		5,130				5,130
Food Services	6940		45,589				45,589
Parking	6950		445,012	34,602			479,614
Student and Co-Curricular Activities	6960		89,748	5,601			95,349
Student Housing	6970						0
Other Ancillary Services	6990		77,739				77,739
Total Ancillary Services	6900	0	1,166,828	125,667	876	0	1,293,371
Auxiliary Operations	7000						
Contract Education	7010	13,409	417,370	217,064		218,341	866,184
Other Auxiliary Operations	7090		3,096				3,096
Total Auxiliary Operations	7000	13,409	420,466	217,064	0	218,341	869,280

For Actual Year: 2012-2013

Budget Year: 2013-2014

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					401,613	401,613
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	401,613	401,613
Sub-Total Non-Instructional Activities		626,014	44,766,274	10,110,548	1,532,691	1,205,220	58,240,747
Total Expenditures General Fund: activities *		36,646,535	50,693,021	19,915,334	1,936,366	1,205,220	110,396,476

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: YOSEMITE

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$121,169,329
B.	2013-2014 Price Factor:	1.0512		
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES	16,117.00		
	2. 2012-2013 Second Period Actual FTES	16,112.00		
	3. 2012-2013 Population change factor (C2/C1)	0.9997		
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$127,334,987
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)			\$127,334,987
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.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$127,334,987
II.	2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			47,822,165
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			542,081
C.	Local Property taxes			27,919,041
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.	2013-2014 Appropriations Subject to Limit			\$76,283,287

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	15,919	30,000	9,846,220	8,524,670	9,862,139	8,554,670
State Revenues	8600	48,102,046	85,632,287	10,837,277	10,197,655	58,939,323	95,829,942
Local Revenues	8800	35,816,184	720,000	5,685,436	8,756,215	41,501,620	9,476,215
Total Revenues		83,934,149	86,382,287	26,368,933	27,478,540	110,303,082	113,860,827
EXPENDITURES:							
Academic Salaries	1000	34,281,152	35,207,623	2,938,370	2,962,241	37,219,522	38,169,864
Classified Salaries	2000	19,389,311	20,975,256	7,099,874	6,835,179	26,489,185	27,810,435
Employee Benefits	3000	20,102,847	22,329,052	3,528,002	3,730,472	23,630,849	26,059,524
Supplies and Materials	4000	1,267,249	1,360,016	1,918,785	2,391,023	3,186,034	3,751,039
Other Operating Expenses and Services	5000	6,270,303	8,606,300	10,458,997	8,436,237	16,729,300	17,042,537
Capital Outlay	6000	1,255,515	1,013,974	680,851	1,869,152	1,936,366	2,883,126
Total Expenditures		82,566,377	89,492,221	26,624,879	26,224,304	109,191,256	115,716,525
Excess /(Deficiency) of Revenues over Expenditures		1,367,772	(3,109,934)	(255,946)	1,254,236	1,111,826	(1,855,698)
Other Financing Sources	8900	35,212		840,139	621,460	875,351	621,460
Other Outgo	7000	401,613	385,817	803,607	1,874,633	1,205,220	2,260,450
Net Increase/(Decrease) in Fund Balance		1,001,371	(3,495,751)	(219,414)	1,063	781,957	(3,494,688)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	18,903,409	19,904,780	880,152	660,738	19,783,561	20,565,518
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	18,903,409		880,152		19,783,561	
Ending Fund Balance, June 30		19,904,780	16,409,029	660,738	661,801	20,565,518	17,070,830

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2012-2013

Budget Year: 2013-2014

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	199,606					
Local Revenues	8800	13,435,875	12,550,463			3	
Total Revenues		13,635,481	12,550,463	0	0	3	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	9,570					
Total Other Financing Sources		9,570	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	3,297,976	3,246,196				
Debt Interest and Other Service Charges	7120	9,453,778	9,304,267				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	12,751,754	12,550,463	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(12,742,184)	(12,550,463)	0	0	0	0
Net Increase/Decrease in Fund Balance		893,297	0	0	0	3	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	8,776,699	9,669,996		0	208	211
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,776,699		0		208	
Ending Fund Balance, June 30		9,669,996	9,669,996	0	0	211	211

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	4,013,196	3,934,932	1,212,471	1,143,875		
Total Income		4,013,196	3,934,932	1,212,471	1,143,875	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	563,154	610,975	359,830	391,557		
Employee Benefits	3000	259,786	294,380	219,965	233,281		
Supplies and Materials	4000	15,549	15,350	5,167	4,900		
Other Operating Expenses and Services	5000	3,101,971	2,461,065	580,210	523,535		
Capital Outlay	6000	20,079	20,000	6,222	5,000		
Total Expenditures		3,960,539	3,401,770	1,171,394	1,158,273	0	0
Excess /(Deficiency) of Revenues over Expenditures		52,657	533,162	41,077	(14,398)	0	0
Other Financing Sources	8900						
Other Outgo	7000	35,000	28,387		4,102		
Net Increase/(Decrease) in Fund Balance		17,657	504,775	41,077	(18,500)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	921,780	939,437	160,313	201,390		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	921,780		160,313		0	
Ending Fund Balance, June 30		939,437	1,444,212	201,390	182,890	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	633,810	611,925				
Total Income		633,810	611,925	0	0	0	0
Expenditures							
Academic Salaries	1000	150					
Classified Salaries	2000	15,614	24,650				
Employee Benefits	3000	460	1,365				
Supplies and Materials	4000	435,906	427,980				
Other Operating Expenses and Services	5000	16,140	50,450				
Capital Outlay	6000	36,122	274,300				
Total Expenditures		504,392	778,745	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		129,418	(166,820)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		129,418	(166,820)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	402,475	531,893		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	402,475		0		0	
Ending Fund Balance, June 30		531,893	365,073	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2012-2013

Budget Year: 2013-2014

Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL OUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	1,864,734	60,000	556,453	950,000
Total Income		1,864,734	60,000	556,453	950,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	5,234		20,024	7,598
Other Operating Expenses and Services	5000	172,612	75,166	7,511,466	632,135
Capital Outlay	6000	152,739	7,313,683	25,118,363	91,945,322
Total Expenditures		330,585	7,388,849	32,649,853	92,585,055
Excess /(Deficiency) of Revenues over Expenditures		1,534,149	(7,328,849)	(32,093,400)	(91,635,055)
Other Financing Sources	8900		226,345		
Other Outgo	7000			13,555	
Net Increase/(Decrease) in Fund Balance		1,534,149	(7,102,504)	(32,106,955)	(91,635,055)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	9,032,127	10,566,276	126,249,103	94,142,148
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	9,032,127		126,249,103	
Ending Fund Balance, June 30		10,566,276	3,463,772	94,142,148	2,507,093

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2012-2013

Budget Year: 2013-2014

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	20,517		125			
Other Financing Sources	8900						
Total Income		20,517	0	125	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		20,517	0	125	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		20,517	0	125	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,875,235	1,895,752	11,412	11,537		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,875,235		11,412			
Ending Fund Balance, June 30		1,895,752	1,895,752	11,537	11,537		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	252,641	241,800	54,861	53,500	210,400	218,500
Total Income		252,641	241,800	54,861	53,500	210,400	218,500
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	78,245	75,000			77,149	68,220
Employee Benefits	3000	26,972	27,000			50,166	44,670
Supplies and Materials	4000	28,490	29,500	13,065	27,000	251	9,023
Other Operating Expenses and Services	5000	244,965	121,850	54,508	37,700	14,463	24,087
Capital Outlay	6000	124			1,000	198,318	72,500
Total Expenditures		378,796	253,350	67,573	65,700	340,347	218,500
Excess /(Deficiency) of Revenues over Expenditures		(126,155)	(11,550)	(12,712)	(12,200)	(129,947)	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(126,155)	(11,550)	(12,712)	(12,200)	(129,947)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	413,872	287,717	339,685	326,973	1,015,131	885,184
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	413,872		339,685		1,015,131	
Ending Fund Balance, June 30		287,717	276,167	326,973	314,773	885,184	885,184

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	29,641,774	29,653,000				
State Revenues	8600	1,830,327	1,830,500				
Local Revenues	8800	(67)		104,394	104,000		
Total Income		31,472,034	31,483,500	104,394	104,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			99,111	99,000		
Capital Outlay	6000						
Total Expenditures		0	0	99,111	99,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		31,472,034	31,483,500	5,283	5,000	0	0
Other Financing Sources	8900						
Other Outgo	7000	31,412,002	31,483,500				
Net Increase/(Decrease) in Fund Balance		60,032	0	5,283	5,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	142,217	202,249	2,162,342	2,167,625		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	142,217		2,162,342		0	
Ending Fund Balance, June 30		202,249	202,249	2,167,625	2,172,625	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2012-2013

Budget Year: 2013-2014

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			15,512	15,000
Total Income		0	0	15,512	15,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			6,019	10,000
Capital Outlay	6000				
Total Expenditures		0	0	6,019	10,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	9,493	5,000
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	9,493	5,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	177,502	186,995
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		177,502	
Ending Fund Balance, June 30		0	0	186,995	191,995

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 590

Name: YOSEMITE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
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For Actual Year: 2012-2013

Budget Year: 2013-2014

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					486,927	
Adjusted Beginning Balance	9030		0			813,378	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,006,677			475,242	
		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	29,084	29,084
Books, Magazines, & Periodicals	4200				0	10,419	10,419
Instructional Supplies & Materials	4300				0	431,169	431,169
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	470,672	470,672
Other Operating Expenses and Services	5000		2,006,677		2,006,677	4,570	2,011,247
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	2,006,677	0	2,006,677	475,242	2,481,919
Ending Balance					0	813,378	813,378

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: 2012-2013

Budget Year: 2013-2014

District ID: 590

Name: YOSEMITE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				813,378		
Adjustments	9020						
Adjusted Beginning Balance	9030	0			813,378		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681	2,000,000			400,000		
		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	1,213,378	1,213,378
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,213,378	1,213,378
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	0	2,000,000	2,000,000	1,213,378	3,213,378
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2012-2013

District ID: 590

Name: YOSEMITE

EPA Revenue	13,044,275
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	13,044,275	0	0	13,044,275
TOTAL		13,044,275	0	0	13,044,275

