

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2014-2015)

(Budget Report for Fiscal Year 2015-2016)

District: YOSEMITE

District Code: 590

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


District Chief Business Officer

9/29/15
Date


District Superintendent

10/2/15
Date

Contact: Teresa Scott

(209) 575-6530

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, 2015. 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: 2014-2015

Budget Year: 2015-2016

District ID: 590

Name: YOSEMITE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Activities AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	18,843,351	18,878,598		18,878,598
Other	1300	11,481,712	11,557,551		11,557,551
Total Instructional Salaries		30,325,063	30,436,149	0	30,436,149
Non-Instructional Salaries					
Contract or Regular	1200		2,795,323		2,795,323
Other	1400		2,788,795	617,715	3,406,510
Total Non-Instructional Salaries		0	5,584,118	617,715	6,201,833
Total Academic Salaries		30,325,063	36,020,267	617,715	36,637,982
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		16,923,456	1,162,757	18,086,213
Other	2300		660,974	5,017	665,991
Total Non-Instructional Salaries		0	17,584,430	1,167,774	18,752,204
Instructional Aides					
Regular Status	2200	1,340,233	1,347,071		1,347,071
Other	2400	41,046	61,643		61,643
Total Instructional Aides		1,381,279	1,408,714	0	1,408,714
Total Classified Salaries		1,381,279	18,993,144	1,167,774	20,160,918
Employee Benefits	3000	9,819,608	20,618,956	1,489,328	22,108,284
Supplies and Materials	4000		1,266,111	2,848	1,268,959
Other Operating Expenses	5000		7,348,515	95,839	7,444,354
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		41,525,950	84,246,993	3,373,504	87,620,497

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: 2014-2015

Budget Year: 2015-2016

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		87,694		87,694
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		988,290		988,290
Objects to Exclude	Object Code				
Rents and Leases	5060		119,159		119,159
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		2,248,199		2,248,199

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: 2014-2015

Budget Year: 2015-2016

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	3,443,342	0	3,443,342
Total for ECS 84362, 50% Law		41,525,950	80,803,651	3,373,504	84,177,155
Percent of CEE (Instructional Salary Cost / Total CEE)		51.39%	100.00%		
50% of Current Expense of Education			40,401,826		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		41,525,950	80,803,651	3,373,504	84,177,155
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		41,525,950	84,246,993	3,373,504	87,620,497
Capital Expenditures	6000	31,302	1,786,213	2,364	1,788,577
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		41,557,252	86,033,206	3,375,868	89,409,074

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2015

District ID: 590

Name: YOSEMITE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,886,410		1,886,410
In County Treasury	9112	29,803,155	(9,214,250)	20,588,905
Cash With Fiscal Agents	9113	32,000		32,000
Revolving Cash Accounts	9114	75,000		75,000
Investments (at cost)	9120			0
Accounts Receivable	9130	3,078,329	4,117,717	7,196,046
Due from Other Funds	9140	17,318,191	18,941,159	36,259,350
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	20,529		20,529
Prepaid Items	9220	63,011	112,377	175,388
TOTAL ASSETS		52,276,625	13,957,003	66,233,628
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,543,452	139,843	5,683,295
Accrued Salaries and Wages Payable	9520	3,226,609	1,317,270	4,543,879
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	21,074,053	206,880	21,280,933
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,950,588	10,823,336	13,773,924
TOTAL LIABILITIES		32,794,702	12,487,329	45,282,031

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2015

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	83,540	112,377	195,917
Amounts Restricted by Law for Specific Purposes	9712		1,357,297	1,357,297
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		83,540	1,469,674	1,553,214
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	638,261		638,261
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	18,760,122		18,760,122
Total Designated Fund Balance		19,398,383	0	19,398,383
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		19,481,923	1,469,674	20,951,597
TOTAL LIABILITIES AND FUND EQUITY		52,276,625	13,957,003	66,233,628

CALIFORNIA COMMUNITY COLLEGES
Governmental Funds Group
Annual Financial and Budget Report
20 Debt Service Funds:
21 Bond Interest and Redemption Fund
22 Revenue Bond Interest and Redemption Fund
29 Other Debt Service Fund
COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	9,105,809		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	24,605		
Due from Other Funds	9140	1,385,609		
TOTAL ASSETS		10,516,023	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	10,516,023		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		10,516,023	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		10,516,023	0	0
TOTAL LIABILITIES AND FUND EQUITY		10,516,023	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, 2015

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	294,638	320,682		1,074,659		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120				21,652		
Accounts Receivable	9130	113,174	16,872				
Due from Other Funds	9140	78,506	35,042	163	6,000		
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	1,206,932	28,598				
Prepaid Items	9220						
TOTAL ASSETS		1,693,250	401,194	163	1,102,311	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	320,439	3,705		55,202		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	82,051	32,672		55,739		
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570	10,904					
TOTAL LIABILITIES		413,394	36,377	0	110,941	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

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

For Year Ended June 30, 2015

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	1,279,856	0	0	0	0	0
Unassigned	9790	0	0	(163)	0	0	0
Total Fund Balance		1,279,856	0	(163)	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	364,817	0	991,370	0	0
Total Designated Fund Balance		0	364,817	0	991,370	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		1,279,856	364,817	(163)	991,370	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,693,250	401,194	(163)	1,102,311	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 590

Name: YOSEMITE

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	10,904,384	67,847,955	
Cash With Fiscal Agents	9113		609,824	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	83,558	3,964	
Due from Other Funds	9140	807,685	1,614	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		11,795,627	68,463,357	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	65,637	1,473,580	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	196,452	15,649,467	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	1,437,418		
TOTAL LIABILITIES		1,699,507	17,123,047	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 590

Name: YOSEMITE

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	9,521,334	51,340,310	
Committed Fund Balance	9753			
Assigned Fund Balance	9754	574,786		
Total Designated Fund Balance		10,096,120	51,340,310	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		10,096,120	51,340,310	0
TOTAL LIABILITIES AND FUND EQUITY		11,795,627	68,463,357	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

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:
COMBINED BALANCE SHEET
51 Bookstore Fund
53 Farm Operations Fund
52 Cafeteria Fund
59 Other Enterprise Fund

For Year Ended June 30, 2015

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:
COMBINED BALANCE SHEET
51 Bookstore Fund
53 Farm Operations Fund
52 Cafeteria Fund
59 Other Enterprise Fund

For Year Ended June 30, 2015

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, 2015

District ID: 590

Name: YOSEMITE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	1,929,184	
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		1,929,184	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, 2015

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, 2015

District ID: 590

Name: YOSEMITE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	1,929,184	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		1,929,184	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		1,929,184	0
TOTAL LIABILITIES AND FUND EQUITY		1,929,184	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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		6,165		1,188,716	357,048			
In County Treasury	9112								
Cash With Fiscal Agents	9113								199,178
Revolving Cash Accounts	9114								
Investments (at cost)	9120	1,117,701		391,960		2,705,438			
Accounts Receivable	9130	2,403			644,768	3,539			
Due from Other Funds	9140	202,831	303,029	658,589	15,483,689	13,850			
Student Loans Receivable	9150				136,777				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	3,825							
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		1,326,760	309,194	1,050,549	17,453,950	3,079,875	0	0	199,178

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	144,330			549,999	446,792			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	962,240		38,898	16,691,154				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570					5,909			
Total Current Liabilities and Deferred Revenue		1,106,570	0	38,898	17,241,153	452,701	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	1,106,570	0	38,898	17,241,153	452,701	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	220,190	309,194	1,011,651	212,797	2,627,174			199,178
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		220,190	309,194	1,011,651	212,797	2,627,174	0	0	199,178
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		220,190	309,194	1,011,651	212,797	2,627,174	0	0	199,178
TOTAL LIABILITIES AND FUND EQUITY		1,326,760	309,194	1,050,549	17,453,950	3,079,875	0	0	199,178

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	12,919		12,919
Higher Education Act	8120		1,692,233	1,692,233
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		127,510	127,510
Student Financial Aid	8150		1,534,517	1,534,517
Veterans Education	8160		6,581	6,581
Vocational and Technical Education Act (VATEA)	8170		730,967	730,967
Other Federal Revenues	8190		3,700,396	3,700,396
Total Federal Revenues	8100	12,919	7,792,204	7,805,123
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	11,582		11,582
State General Apportionment	8612	32,274,849		32,274,849
Other General Apportionment	8613	367,374		367,374
General Categorical Programs	8620			
Child Development	8621		2,896,727	2,896,727
Extended Opportunity Programs and Services(EOPS)	8622		1,502,367	1,502,367
Disabled Students Programs and Services(DSPS)	8623		2,320,492	2,320,492
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		547,813	547,813
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,437,306	3,437,306

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	15,351,518		15,351,518
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		674,714	674,714
Other Reimbursable Categorical Programs	8652		1,651,914	1,651,914
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	496,670		496,670
Timber Yield Tax	8672	9,272		9,272
Other State Tax Subventions	8673	30,062		30,062
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,248,199	362,993	2,611,192
State Mandated Costs	8685	465,716		465,716
Other State Non-Tax Revenues	8686	351,225		351,225
Other State Revenues	8690			0
Total State Revenues	8600	51,606,467	13,394,326	65,000,793

CALIFORNIA COMMUNITY COLLEGES
Details of General Fund Revenue
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	32,638,848		32,638,848
Tax Allocation, Supplemental Roll	8812	321,839		321,839
Tax Allocation, Unsecured Roll	8813	1,809,770		1,809,770
Prior Years Taxes	8816	182,842		182,842
Education Revenues Augmentation Fund (ERAF)	8817	(2,999,563)		(2,999,563)
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	1,683,251		1,683,251
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		232,279	232,279
Contract Services	8830			
Contract Instructional Services	8831		488,923	488,923
Other Contract Services	8832		300,825	300,825
Sales and Commissions	8840			0
Rentals and Leases	8850		41,756	41,756
Interest and Investment Income	8860	141,600	20,217	161,817
Student Fees and Charges	8870			
Community Services Classes	8872		1,205,114	1,205,114
Dormitory	8873			0
Enrollment	8874	4,494,008		4,494,008
Contra Revenue Account	8874.1	(175,227)		(175,227)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		901,896	901,896
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	407,019		407,019
Parking Services and Public Transportation	8881		884,458	884,458
Other Student Fees and Charges	8885		9,787	9,787
Other Local Revenues	8890	180,663	2,448,229	2,628,892
Total Local Revenues	8800	38,685,050	6,533,484	45,218,534
Total Revenues		90,304,436	27,720,014	118,024,450

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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#	11,857	749,000	760,857
Total Other Financing Sources	8900	11,857	749,000	760,857
Total Revenues and Other Financing Sources		90,316,293	28,469,014	118,785,307

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	1,904,333	385,220	237,378	169,296		2,696,227
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,790,237	3,839	63,635	5,085		2,862,796
Business and Management	0500	1,782,125	164,535	147,617	34,076		2,128,353
Communications	0600	11,344					11,344
Computer and Information Science	0700	1,301,233		2,224			1,303,457
Education	0800	3,756,774	169,804	489,792	70,674		4,487,044
Engineering and Related Industrial Technology	0900	1,878,786	187,535	392,730	205,708		2,664,759
Fine and Applied Arts	1000	4,301,712	110,388	163,438	121,167		4,696,705
Foreign language	1100	635,584		1,940			637,524
Health	1200	3,373,328	138,471	227,605	81,203		3,820,607
Consumer Education And Home Economics	1300	1,841,349	918,407	4,502,183	11,456		7,273,395
Law	1400						0
Humanities(Letters)	1500	5,756,788	97,574	57,162	5,910		5,917,434
Library Science	1600						0
Mathematics	1700	3,160,158	11,746	3,447			3,175,351
Military Studies	1800						0
Physical Sciences	1900	1,867,316	1,167	74,789	5,072		1,948,344
Psychology	2000	1,094,525		12,738	886		1,108,149
Public Affairs and Services	2100	1,305,350	268,661	185,200	120,752		1,879,963
Social Sciences	2200	2,602,860	21,332	26,417	17,438		2,668,047
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,964,499	943,287	420,028	35,066		4,362,880
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,096,710	676				1,097,386
Sub-Total Instructional Activites		43,425,011	3,422,642	7,008,323	883,789		54,739,765
Total Expenditures for GF Activities*		44,025,083	50,485,619	19,401,865	3,637,637	1,039,656	118,589,860

*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: 2014-2015

Budget Year: 2015-2016

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		5,641,036	476,221	419,268		6,536,525
Course and Curriculum Development	6020		83,123	15,176			98,299
Academic / Faculty Senate	6030		554,532	19,266	560		574,358
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	6,278,691	510,663	419,828	0	7,209,182
Instructional Support Services	6100						
Learning Center	6110	257,122	228,306	9,459			494,887
Library	6120		1,629,416	150,800	62,486		1,842,702
Media	6130		553,831	67,969	90,820		712,620
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		1,844,345	67,650	173,429		2,085,424
Other Instructional Support Services	6190		524,310	5,748	283		530,341
Total Instructional Support Services		257,122	4,780,208	301,626	327,018	0	5,665,974
Admissions and Records	6200		1,428,293	39,601	30,288		1,498,182
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,398,481	76,848	32,485		3,507,814
Matriculation and Student Assessment	6320		131,343	29,135	46,158		206,636
Transfer Programs	6330		193,723	7,929	6,126		207,778
Career Guidance	6340			300	25,000		25,300
Other Student Counseling and Guidance	6390		90,391				90,391
Total Student Counseling and Guidance		0	3,813,938	114,212	109,769	0	4,037,919

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: 2014-2015

Budget Year: 2015-2016

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			68			68
Disabled Student Programs and Services (DSPS)	6420		1,579,993	907,841	55,231		2,543,065
Extended Opportunity Programs and Services (EOPS)	6430		1,229,362	88,040	4,798		1,322,200
Health Services	6440		872,725	125,112	4,278		1,002,115
Student Personnel Administration	6450		938,911	336,852	46,000		1,321,763
Financial Aid Administration	6460		1,703,990	65,031	36,090		1,805,111
Job Placement Services	6470		12,585	2,060	1,285		15,930
Veterans Services	6480		88,413	3,358			91,771
Miscellaneous Student Services	6490		646,708	69,876	398		716,982
Total Other Student Services		0	7,072,687	1,598,238	148,080	0	8,819,005
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,691,667	970,847	271,519		3,934,033
Custodial Services	6530		3,235,547	70,076	200,232		3,505,855
Grounds Maintenance and Repairs	6550		893,655	67,543	11,115		972,313
Utilities	6570			3,566,639			3,566,639
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	6,820,869	4,675,105	482,866	0	11,978,840
Planning, Policymaking and Coordinations	6600		3,201,058	1,357,480	92,286		4,650,824

* 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: 2014-2015

Budget Year: 2015-2016

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		761,024	72,851	8,369		842,244
Fiscal Operations	6720		2,112,427	237,764	18,307		2,368,498
Human Resources Management	6730		1,189,815	298,250	414		1,488,479
Noninstruct Staff Retirees' Benefits & Retirement *	6740		988,290				988,290
Staff Development	6750		659	5,310			5,969
Staff Diversity	6760		356,874	87,215			444,089
Logistical Services	6770		3,454,027	764,289	187,229		4,405,545
Management Information Systems	6780		2,586,675	1,663,731	910,235		5,160,641
Other General Institutional Support Services	6790		139,459	14,522			153,981
Total General Institutional Support Services	6700	0	11,589,250	3,143,932	1,124,554	0	15,857,736
Community Services & Economic Development	6800						
Community Recreation	6810		4,074	883			4,957
Community Service Classes	6820	331,657	398,878	488,097	5,152		1,223,784
Community Use of Facilities	6830		2,489	9,518			12,007
Economic Development	6840		459	1,475			1,934
Other Community Services & Economic Development	6890		27,485	8,295	2,364		38,144
Total Community Services	6800	331,657	433,385	508,268	7,516	0	1,280,826

* 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: 2014-2015

Budget Year: 2015-2016

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		43,522				43,522
Child Development Centers	6920		401,625	37,677	1,675		440,977
Farm Operations	6930		1,161				1,161
Food Services	6940		61,442				61,442
Parking	6950		271,804	15,067			286,871
Student and Co-Curricular Activities	6960		111,065	4,205			115,270
Student Housing	6970						0
Other Ancillary Services	6990		499,329	23,066	9,968		532,363
Total Ancillary Services	6900	0	1,389,948	80,015	11,643	0	1,481,606
Auxiliary Operations	7000						
Contract Education	7010	11,293	159,823	64,402			235,518
Other Auxiliary Operations	7090		94,827				94,827
Total Auxiliary Operations	7000	11,293	254,650	64,402	0	0	330,345

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: 2014-2015

Budget Year: 2015-2016

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					(359,304)	(359,304)
Student Aid	7320						0
Other Outgo	7390					1,398,960	1,398,960
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	1,039,656	1,039,656
Sub-Total Non-Instructional Activities		600,072	47,062,977	12,393,542	2,753,848	1,039,656	63,850,095
Total Expenditures General Fund: activities *		44,025,083	50,485,619	19,401,865	3,637,637	1,039,656	118,589,860

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: YOSEMITE

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$131,031,239
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	16,618.00		
	2. 2014-2015 Second Period Actual FTES	16,542.00		
	3. 2014-2015 Population change factor (C2/C1)	0.9954		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$135,410,864
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)			\$135,410,864
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.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$135,410,864
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			59,887,143
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			259,641
C.	Local Property taxes			19,986,346
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.	2015-2016 Appropriations Subject to Limit			\$80,133,130

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	12,919	15,000	7,792,204	7,083,322	7,805,123	7,098,322
State Revenues	8600	51,606,467	53,083,572	13,394,326	21,483,535	65,000,793	74,567,107
Local Revenues	8800	38,685,050	42,118,770	6,533,484	8,584,351	45,218,534	50,703,121
Total Revenues		90,304,436	95,217,342	27,720,014	37,151,208	118,024,450	132,368,550
EXPENDITURES:							
Academic Salaries	1000	36,637,982	36,976,829	3,799,050	4,538,093	40,437,032	41,514,922
Classified Salaries	2000	20,160,918	21,506,319	8,000,632	7,723,874	28,161,550	29,230,193
Employee Benefits	3000	22,108,284	24,607,231	3,803,836	4,198,755	25,912,120	28,805,986
Supplies and Materials	4000	1,268,959	1,712,212	1,699,113	2,426,375	2,968,072	4,138,587
Other Operating Expenses and Services	5000	8,750,145	8,285,614	7,683,648	13,878,141	16,433,793	22,163,755
Capital Outlay	6000	1,788,577	1,029,441	1,849,060	2,294,984	3,637,637	3,324,425
Total Expenditures		90,714,865	94,117,646	26,835,339	35,060,222	117,550,204	129,177,868
Excess /(Deficiency) of Revenues over Expenditures		(410,429)	1,099,696	884,675	2,090,986	474,246	3,190,682
Other Financing Sources	8900	11,857		749,000	361,637	760,857	361,637
Other Outgo	7000	(359,304)	3,566,235	1,398,960	2,446,538	1,039,656	6,012,773
Net Increase/(Decrease) in Fund Balance		(39,268)	(2,466,539)	234,715	6,085	195,447	(2,460,454)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	19,521,191	19,481,923	1,234,959	1,469,674	20,756,150	20,951,597
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	19,521,191		1,234,959		20,756,150	
Ending Fund Balance, June 30		19,481,923	17,015,384	1,469,674	1,475,759	20,951,597	18,491,143

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: 2014-2015

Budget Year: 2015-2016

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	152,221					
Local Revenues	8800	12,345,738	13,154,971				
Total Revenues		12,497,959	13,154,971	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	3,617,430	4,043,498				
Debt Interest and Other Service Charges	7120	9,507,858	9,111,473				
Transfers Outgoing	7300 & 7400					213	
Reserve for Contingencies	7900						
Total Other Outgo	7000	13,125,288	13,154,971	0	0	213	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(13,125,288)	(13,154,971)	0	0	(213)	0
Net Increase/Decrease in Fund Balance		(627,329)	0	0	0	(213)	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	11,143,352	10,516,023		0	213	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	11,143,352		0		213	
Ending Fund Balance, June 30		10,516,023	10,516,023	0	0	0	0

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: 2014-2015

Budget Year: 2015-2016

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	3,884,893	4,000,600	1,345,086	1,271,653		
Total Income		3,884,893	4,000,600	1,345,086	1,271,653	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	566,002	569,600	393,597	395,981		
Employee Benefits	3000	266,152	285,600	215,724	222,300		
Supplies and Materials	4000	2,809,420	2,972,203	588,650	567,764		
Other Operating Expenses and Services	5000	118,765	120,605	79,758	74,110		
Capital Outlay	6000	8,202	34,075	4,592	10,700		
Total Expenditures		3,768,541	3,982,083	1,282,321	1,270,855	0	0
Excess /(Deficiency) of Revenues over Expenditures		116,352	18,517	62,765	798	0	0
Other Financing Sources	8900	78,506		34,539			
Other Outgo	7000	40,000	667		5,198		
Net Increase/(Decrease) in Fund Balance		154,858	17,850	97,304	(4,400)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,124,998	1,279,856	267,513	364,817		(163)
Prior Years Adjustments	9020					(163)	
Adjusted Beginning Balance	9030	1,124,998		267,513		(163)	
Ending Fund Balance, June 30		1,279,856	1,297,706	364,817	360,417	(163)	(163)

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: 2014-2015

Budget Year: 2015-2016

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	833,409	713,300				
Total income		833,409	713,300	0	0	0	0
Expenditures							
Academic Salaries	1000	150					
Classified Salaries	2000	18,547	25,650				
Employee Benefits	3000	474	1,825				
Supplies and Materials	4000	516,444	485,100				
Other Operating Expenses and Services	5000	36,323	83,250				
Capital Outlay	6000	66,135	709,850				
Total Expenditures		638,073	1,305,675	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		195,336	(592,375)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		195,336	(592,375)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	796,034	991,370		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	796,034		0		0	
Ending Fund Balance, June 30		991,370	398,995	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2014-2015

Budget Year: 2015-2016

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	752,920	4,059,505				
Local Revenues	8800	203,070	50,000	157,275	350,000		
Total Income		955,990	4,109,505	157,275	350,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	15,038	524,539	8,961			
Other Operating Expenses and Services	5000	1,338,674	4,332,304	3,030,254	6,698,056		
Capital Outlay	6000	1,017,347	4,856,843	19,156,887	42,192,866		
Total Expenditures		2,371,059	9,713,686	22,196,102	48,890,922	0	0
Excess /(Deficiency) of Revenues over Expenditures		(1,415,069)	(5,604,181)	(22,038,827)	(48,540,922)	0	0
Other Financing Sources	8900		25,000				
Other Outgo	7000	844					
Net Increase/(Decrease) in Fund Balance		(1,415,913)	(5,579,181)	(22,038,827)	(48,540,922)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	11,512,033	10,096,120	73,379,137	51,340,310		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	11,512,033		73,379,137		0	
Ending Fund Balance, June 30		10,096,120	4,516,939	51,340,310	2,799,388	0	0

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: 2014-2015

Budget Year: 2015-2016

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: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2014-2015

Budget Year: 2015-2016

Internal Service Funds

	Object	FUND: 61		FUND 69			
Description	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	15,132	15,000				
Other Financing Sources	8900						
Total Income		15,132	15,000	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		
Net Profit or Loss		15,132	15,000	0	0		
Other Outgo	7000			11,648			
Net Increase/(Decrease) in Fund Balance		15,132	15,000	(11,648)	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,914,052	1,929,184	11,648	0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,914,052		11,648			
Ending Fund Balance, June 30		1,929,184	1,944,184	0	0		

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: 2014-2015

Budget Year: 2015-2016

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	252,888	247,500	53,284	59,500	177,709	222,300
Total Income		252,888	247,500	53,284	59,500	177,709	222,300
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	79,393	82,500			78,481	78,455
Employee Benefits	3000	28,699	29,000			50,631	52,285
Supplies and Materials	4000	16,011	16,500	7,868	10,750	3,144	2,000
Other Operating Expenses and Services	5000	162,738	210,350	54,811	54,250	1,111	2,200
Capital Outlay	6000	14,238	78,000		500	8,482	20,000
Total Expenditures		301,079	416,350	62,679	65,500	141,849	154,940
Excess /(Deficiency) of Revenues over Expenditures		(48,191)	(168,850)	(9,395)	(6,000)	35,860	67,360
Other Financing Sources	8900	23		24	6,000	49	173,640
Other Outgo	7000		10,204				150,000
Net Increase/(Decrease) in Fund Balance		(48,168)	(179,054)	(9,371)	0	35,909	91,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	268,358	220,190	318,565	309,194	975,742	1,011,651
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	268,358		318,565		975,742	
Ending Fund Balance, June 30		220,190	41,136	309,194	309,194	1,011,651	1,102,651

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: 2014-2015

Budget Year: 2015-2016

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	31,554,454	31,600,000				
State Revenues	8600	2,594,705	2,600,000				
Local Revenues	8800	616		78,335	109,400		
Total Income		34,149,775	34,200,000	78,335	109,400	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			411	400		
Capital Outlay	6000						
Total Expenditures		0	0	411	400	0	0
Excess /(Deficiency) of Revenues over Expenditures		34,149,775	34,200,000	77,924	109,000	0	0
Other Financing Sources	8900						
Other Outgo	7000	34,131,497	34,200,000	109,080	109,000		
Net Increase/(Decrease) in Fund Balance		18,278	0	(31,156)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	194,519	212,797	2,658,330	2,627,174		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	194,519		2,658,330		0	
Ending Fund Balance, June 30		212,797	212,797	2,627,174	2,627,174	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: 2014-2015

Budget Year: 2015-2016

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			7,051	7,000
Total Income		0	0	7,051	7,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			4,181	4,000
Capital Outlay	6000				
Total Expenditures		0	0	4,181	4,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	2,870	3,000
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	2,870	3,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	196,308	199,178
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		196,308	
Ending Fund Balance, June 30		0	0	199,178	202,178

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 590

Name: YOSEMITE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
11	UNRESTRICTED SUBFUND	29	OTHER DEBT SERVICE FUND	213

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: 2014-2015

Budget Year: 2015-2016

District ID: 590

Name: YOSEMITE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				975,753		
Adjustments	9020						
Adjusted Beginning Balance	9030		0		975,753		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,248,199		644,508		
		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	72	72
Books, Magazines, & Periodicals	4200				0	10,000	10,000
Instructional Supplies & Materials	4300				0	340,646	340,646
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	350,718	350,718
Other Operating Expenses and Services	5000		2,248,199		2,248,199	8,471	2,256,670
Capital Outlay	6000						
Library Books	6300				0	3,804	3,804
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	3,804	3,804
Other Outgo	7000				0		0
Total Expenditures		0	2,248,199	0	2,248,199	362,993	2,611,192
Ending Balance					0	1,257,268	1,257,268

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: 2014-2015

Budget Year: 2015-2016

District ID: 590

Name: YOSEMITE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				1,257,268		
Adjustments	9020						
Adjusted Beginning Balance	9030		0		1,257,268		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,300,000		688,472		
		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	1,945,740	1,945,740
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,945,740	1,945,740
Other Operating Expenses and Services	5000		2,300,000		2,300,000		2,300,000
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	2,300,000	0	2,300,000	1,945,740	4,245,740
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 590

Name: YOSEMITE

EPA Revenue	15,351,518
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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	15,386,003	0	0	15,386,003
TOTAL		15,386,003	0	0	15,386,003