

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2017-2018)

(Budget Report for Fiscal Year 2018-2019)

District: YOSEMITE

District Code: 590

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


District Chief Business Officer


Date


District Superintendent


Date

Contact: Susan Yeager

(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, 2018. 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: 2017-2018

Budget Year: 2018-2019

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	20,534,015	20,569,734		20,569,734
Other	1300	11,950,307	12,089,401		12,089,401
Total Instructional Salaries		32,484,322	32,659,135	0	32,659,135
Non-Instructional Salaries					
Contract or Regular	1200		3,902,366		3,902,366
Other	1400		3,408,331	472,568	3,880,899
Total Non-Instructional Salaries		0	7,310,697	472,568	7,783,265
Total Academic Salaries		32,484,322	39,969,832	472,568	40,442,400
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		19,097,816	1,221,328	20,319,144
Other	2300		444,165	(294)	443,871
Total Non-Instructional Salaries		0	19,541,981	1,221,034	20,763,015
Instructional Aides					
Regular Status	2200	1,336,876	1,358,995		1,358,995
Other	2400	104,635	114,008		114,008
Total Instructional Aides		1,441,511	1,473,003	0	1,473,003
Total Classified Salaries		1,441,511	21,014,984	1,221,034	22,236,018
Employee Benefits	3000	13,442,387	26,949,706	1,233,526	28,183,232
Supplies and Materials	4000		1,443,427	2,627	1,446,054
Other Operating Expenses	5000		7,469,105	749,835	8,218,940
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		47,368,220	96,847,054	3,679,590	100,526,644

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		259,377		259,377
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		509,950		509,950
Objects to Exclude	Object Code				
Rents and Leases	5060		57,262		57,262
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		2,272,465		2,272,465

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: 2017-2018

Budget Year: 2018-2019

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	3,099,054	0	3,099,054
Total for ECS 84362, 50% Law		47,368,220	93,748,000	3,679,590	97,427,590
Percent of CEE (Instructional Salary Cost / Total CEE)		50.53%	100.00%		
50% of Current Expense of Education			46,874,000		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		47,368,220	93,748,000	3,679,590	97,427,590
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		47,368,220	96,847,054	3,679,590	100,526,644
Capital Expenditures	6000	76,027	898,206		898,206
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		47,444,247	97,745,260	3,679,590	101,424,850

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

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	2,669,304		2,669,304
In County Treasury	9112	22,524,019	11,498,649	34,022,668
Cash With Fiscal Agents	9113	20,000		20,000
Revolving Cash Accounts	9114	75,000		75,000
Investments (at cost)	9120			0
Accounts Receivable	9130	2,216,572	5,215,743	7,432,315
Due from Other Funds	9140	5,710,540	3,189,157	8,899,697
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	46,376		46,376
Prepaid Items	9220	80,361	155,965	236,326
TOTAL ASSETS		33,342,172	20,059,514	53,401,686
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,012,734	666,907	6,679,641
Accrued Salaries and Wages Payable	9520	2,880,980	1,305,747	4,186,727
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	4,195,430	398,126	4,593,556
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,878,850	15,763,492	18,642,342
TOTAL LIABILITIES		15,967,994	18,134,272	34,102,266

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

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			0
Amounts Restricted by Law for Specific Purposes	9712		1,925,242	1,925,242
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		0	1,925,242	1,925,242
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753	13,249,498		13,249,498
Assigned Fund Balance	9754			0
Total Designated Fund Balance		13,249,498	0	13,249,498
Uncommitted Fund Balance	9790	4,124,680		4,124,680
TOTAL FUND EQUITY		17,374,178	1,925,242	19,299,420
TOTAL LIABILITIES AND FUND EQUITY		33,342,172	20,059,514	53,401,686

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 590

Name: YOSEMITE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113	13,162,546		
Investments (at cost)	9120			
Accounts Receivable	9130	4,233		
Due from Other Funds	9140	1,000		
TOTAL ASSETS		13,167,779	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

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	13,167,779		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		13,167,779	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		13,167,779	0	0
TOTAL LIABILITIES AND FUND EQUITY		13,167,779	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, 2018

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	263,447	589,586		556,589		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	183,027	9,913				
Due from Other Funds	9140	231,234	48,203				
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	1,005,908	37,579				
Prepaid Items	9220	250					
TOTAL ASSETS		1,683,866	685,281	0	556,589	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	230,619	73,956		49,849		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	259,791	122,037		98		
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570	9,964					
TOTAL LIABILITIES		500,374	195,993	0	49,947	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, 2018

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	1,183,492	489,288	0	506,642	0	0
Total Designated Fund Balance		1,183,492	489,288	0	506,642	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		1,183,492	489,288	0	506,642	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,683,866	685,281	0	556,589	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	8,243,517		
Cash With Fiscal Agents	9113		13,404,796	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	80,869	60,936	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		8,324,386	13,465,732	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	104,558	132,969	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	748,004	886,738	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	519,498		
TOTAL LIABILITIES		1,372,060	1,019,707	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	6,952,326	12,446,025	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		6,952,326	12,446,025	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		6,952,326	12,446,025	0
TOTAL LIABILITIES AND FUND EQUITY		8,324,386	13,465,732	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, 2018

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, 2018

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, 2018

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, 2018

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		
Cash With Fiscal Agents	9113		6,661,478
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		0	6,661,478

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 590

Name: YOSEMITE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
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, 2018

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		
Committed Fund Balance	9753		6,661,478
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	6,661,478
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	6,661,478
TOTAL LIABILITIES AND FUND EQUITY		0	6,661,478

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	133,991	6,540		1,962,074	117,100			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	800,084		317,663		1,613,975			214,955
Accounts Receivable	9130	840			780,975	4,356			
Due from Other Funds	9140	94,570	238,442	397,047	4,848	12,400			
Student Loans Receivable	9150				126,437				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	763							
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		1,030,248	244,982	714,710	2,874,334	1,747,831	0	0	214,955

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	148,458			764,723	450,012			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	636,043	296	110,377	1,887,375	1,700			
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570					7,310			
Total Current Liabilities and Deferred Revenue		784,501	296	110,377	2,652,098	459,022	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	784,501	296	110,377	2,652,098	459,022	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	245,747	244,686	604,333	222,236	1,288,809			214,955
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		245,747	244,686	604,333	222,236	1,288,809	0	0	214,955
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		245,747	244,686	604,333	222,236	1,288,809	0	0	214,955
TOTAL LIABILITIES AND FUND EQUITY		1,030,248	244,982	714,710	2,874,334	1,747,831	0	0	214,955

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	11,058		11,058
Higher Education Act	8120		1,785,070	1,785,070
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		164,357	164,357
Student Financial Aid	8150		2,294,397	2,294,397
Veterans Education	8160		216,586	216,586
Vocational and Technical Education Act (VATEA)	8170		862,274	862,274
Other Federal Revenues	8190		3,471,282	3,471,282
Total Federal Revenues	8100	11,058	8,793,966	8,805,024
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	32,847,675		32,847,675
Other General Apportionment	8613	322,568		322,568
General Categorical Programs	8620			
Child Development	8621		969,404	969,404
Extended Opportunity Programs and Services(EOPS)	8622		2,119,769	2,119,769
Disabled Students Programs and Services(DSPS)	8623		2,715,539	2,715,539
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		833,441	833,441
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		13,575,632	13,575,632

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	13,358,978		13,358,978
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		461,810	461,810
Other Reimbursable Categorical Programs	8652		2,879,482	2,879,482
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	474,641		474,641
Timber Yield Tax	8672	21,928		21,928
Other State Tax Subventions	8673	35,702		35,702
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,272,465	803,481	3,075,946
State Mandated Costs	8685	467,004		467,004
Other State Non-Tax Revenues	8686	365,561		365,561
Other State Revenues	8690	3,040,233	212,399	3,252,632
Total State Revenues	8600	53,206,755	24,570,957	77,777,712

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2017-2018

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	41,505,496		41,505,496
Tax Allocation, Supplemental Roll	8812	815,456		815,456
Tax Allocation, Unsecured Roll	8813	1,996,186		1,996,186
Prior Years Taxes	8816	42,007		42,007
Education Revenues Augmentation Fund (ERAF)	8817	(2,529,760)		(2,529,760)
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	2,833,203		2,833,203
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		249,113	249,113
Contract Services	8830			
Contract Instructional Services	8831		744,934	744,934
Other Contract Services	8832		109,181	109,181
Sales and Commissions	8840		52,856	52,856
Rentals and Leases	8850		88,146	88,146
Interest and Investment Income	8860	219,186	20,683	239,869
Student Fees and Charges	8870			
Community Services Classes	8872		822,458	822,458
Dormitory	8873			0
Enrollment	8874	4,929,483		4,929,483
Contra Revenue Account	8874.1	(281,962)		(281,962)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		973,369	973,369
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	562,261		562,261
Parking Services and Public Transportation	8881		758,946	758,946
Other Student Fees and Charges	8885	40,068	10,831	50,899
Other Local Revenues	8890	171,491	2,719,166	2,890,657
Total Local Revenues	8800	50,303,115	6,549,683	56,852,798
Total Revenues		103,520,928	39,914,606	143,435,534

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 590

Name: YOSEMITE

Description	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
	Code	Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	4,815	36,497	41,312
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#		4,968,070	4,968,070
Total Other Financing Sources	8900	4,815	5,004,567	5,009,382
Total Revenues and Other Financing Sources		103,525,743	44,919,173	148,444,916

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: 2017-2018

Budget Year: 2018-2019

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	2,108,825	469,910	476,214	318,741		3,373,690
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,959,813	5,031	73,823	22,163		3,060,830
Business and Management	0500	2,157,658	366,155	534,388	551,894		3,610,095
Communications	0600	11,318					11,318
Computer and Information Science	0700	1,443,138		9,559	543		1,453,240
Education	0800	3,247,050	299,459	559,466	46,048		4,152,023
Engineering and Related Industrial Technology	0900	1,734,208	339,668	233,482	77,141		2,384,499
Fine and Applied Arts	1000	4,474,077	134,112	229,080	59,388		4,896,657
Foreign language	1100	824,605					824,605
Health	1200	3,235,726	327,336	493,079	326,468		4,382,609
Consumer Education And Home Economics	1300	1,468,468	1,062,020	3,182,023	99,661		5,812,172
Law	1400						0
Humanities(Letters)	1500	6,464,969	5,878	43,486			6,514,333
Library Science	1600						0
Mathematics	1700	3,755,465	21,681	6,723	3,932		3,787,801
Military Studies	1800						0
Physical Sciences	1900	2,109,516	80,766	71,534	32,270		2,294,086
Psychology	2000	1,237,675		10,955			1,248,630
Public Affairs and Services	2100	2,000,990	336,203	219,151	514,531		3,070,875
Social Sciences	2200	3,278,715	4,824	29,402	2,889		3,315,830
Commercial Services	3000						0
Interdisciplinary Studies	4900	4,878,295	1,532,478	628,578	45,374		7,084,725
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	616,883					616,883
Sub-Total Instructional Activites		48,007,394	4,985,521	6,800,943	2,101,043		61,894,901
Total Expenditures for GF Activities*		49,045,102	63,890,701	19,344,330	4,879,045	9,620,412	146,779,590

*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: 2017-2018

Budget Year: 2018-2019

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		7,294,143	580,326	1,450,390		9,324,859
Course and Curriculum Development	6020		62,813	8,908			71,721
Academic / Faculty Senate	6030		518,007	20,222	390		538,619
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	7,874,963	609,456	1,450,780	0	9,935,199
Instructional Support Services	6100						
Learning Center	6110	670,021	327,287	58,837	15,661		1,071,806
Library	6120		1,711,697	46,241	134,011		1,891,949
Media	6130		455,792	116,907			572,699
Museums and Galleries	6140		14,362				14,362
Academic Information Systems and Technology	6150		1,993,203	67,301	15,912		2,076,416
Other Instructional Support Services	6190		613,159	865	2,081		616,105
Total Instructional Support Services		670,021	5,115,500	290,151	167,665	0	6,243,337
Admissions and Records	6200		1,818,473	32,715	8,476		1,859,664
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,424,776	50,654	2,970		3,478,400
Matriculation and Student Assessment	6320			1,673			1,673
Transfer Programs	6330		110,665	2,884	2,743		116,292
Career Guidance	6340			325			325
Other Student Counseling and Guidance	6390		98,538				98,538
Total Student Counseling and Guidance		0	3,633,979	55,536	5,713	0	3,695,228

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: 2017-2018

Budget Year: 2018-2019

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		1,037	795			1,832
Disabled Student Programs and Services (DSPS)	6420		1,715,292	1,193,430	83,183	5,000	2,996,905
Extended Opportunity Programs and Services (EOPS)	6430		1,641,042	65,767	1,124	698,770	2,406,703
Health Services	6440		943,021	140,090	17,569		1,100,680
Student Personnel Administration	6450		4,706,751	703,448	10,717		5,420,916
Financial Aid Administration	6460		2,077,869	66,840	2,431		2,147,140
Job Placement Services	6470		35,090	1,229			36,319
Veterans Services	6480		243,347	49,293	1,241		293,881
Miscellaneous Student Services	6490		1,444,276	128,866	9,714	1,098	1,583,954
Total Other Student Services		0	12,807,725	2,349,758	125,979	704,868	15,988,330
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,198,006	987,440	129,128		4,314,574
Custodial Services	6530		3,541,816	319,184	2,072		3,863,072
Grounds Maintenance and Repairs	6550		899,409	139,664			1,039,073
Utilities	6570			3,833,724			3,833,724
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	7,639,231	5,280,012	131,200	0	13,050,443
Planning, Policymaking and Coordinations	6600		4,783,478	674,574	49,442		5,507,494

* 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: 2017-2018

Budget Year: 2018-2019

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		1,187,790	57,712	2,481		1,247,983
Fiscal Operations	6720		2,378,711	202,093	13,569		2,594,373
Human Resources Management	6730		1,933,504	193,325	25,791		2,152,620
Noninstruct Staff Retirees' Benefits & Retirement *	6740		509,950				509,950
Staff Development	6750			150			150
Staff Diversity	6760		286,791	194,292			481,083
Logistical Services	6770		3,751,691	270,810	315,147		4,337,648
Management Information Systems	6780		2,570,395	1,713,909	290,648		4,574,952
Other General Institutional Support Services	6790		260,965	54,648	185,721		501,334
Total General Institutional Support Services	6700	0	12,879,797	2,686,939	833,357	0	16,400,093
Community Services & Economic Development	6800						
Community Recreation	6810		4,223	222			4,445
Community Service Classes	6820	332,573	393,166	354,027			1,079,766
Community Use of Facilities	6830		657	10,506	935		12,098
Economic Development	6840		58,768	9,545			68,313
Other Community Services & Economic Development	6890		19,124	2,772			21,896
Total Community Services	6800	332,573	475,938	377,072	935	0	1,186,518

* 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: 2017-2018

Budget Year: 2018-2019

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		24,227				24,227
Child Development Centers	6920		484,595	33,633			518,228
Farm Operations	6930		1,798				1,798
Food Services	6940		89,289				89,289
Parking	6950		342,051	12,367	1,928		356,346
Student and Co-Curricular Activities	6960		108,221	3,004			111,225
Student Housing	6970						0
Other Ancillary Services	6990		209,349				209,349
Total Ancillary Services	6900	0	1,259,530	49,004	1,928	0	1,310,462
Auxiliary Operations	7000						
Contract Education	7010	35,114	156,339	83,022	1,705	52,469	328,649
Other Auxiliary Operations	7090		460,227	55,148	822	759	516,956
Total Auxiliary Operations	7000	35,114	616,566	138,170	2,527	53,228	845,605

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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					686,410	686,410
Student Aid	7320					8,019,087	8,019,087
Other Outgo	7390					156,819	156,819
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	8,862,316	8,862,316
Sub-Total Non-Instructional Activites		1,037,708	58,905,180	12,543,387	2,778,002	9,620,412	84,884,689
Total Expenditures General Fund: activities *		49,045,102	63,890,701	19,344,330	4,879,045	9,620,412	146,779,590

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: YOSEMITE

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$146,566,703
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	16,386.48		
	2. 2017-2018 Second Period Actual FTES	16,542.00		
	3. 2017-2018 Population change factor (C2/C1)	1.0095		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$153,389,185
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)			\$153,389,185
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$153,389,185
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			42,862,863
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			1,025,255
C.	Local Property taxes			46,713,899
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.	2018-2019 Appropriations Subject to Limit			\$90,602,017

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	11,058		8,793,966	3,626,442	8,805,024	3,626,442
State Revenues	8600	53,206,755	58,618,638	24,570,957	30,031,180	77,777,712	88,649,818
Local Revenues	8800	50,303,115	52,758,605	6,549,683	9,185,884	56,852,798	61,944,489
Total Revenues		103,520,928	111,377,243	39,914,606	42,843,506	143,435,534	154,220,749
EXPENDITURES:							
Academic Salaries	1000	40,442,404	38,494,465	5,556,014	6,557,150	45,998,418	45,051,615
Classified Salaries	2000	22,236,020	23,029,862	10,293,737	10,982,240	32,529,757	34,012,102
Employee Benefits	3000	28,183,230	30,605,307	6,224,398	6,623,856	34,407,628	37,229,163
Supplies and Materials	4000	1,446,051	1,027,400	2,234,775	3,438,507	3,680,826	4,465,907
Other Operating Expenses and Services	5000	7,350,410	8,380,901	8,313,094	9,163,688	15,663,504	17,544,589
Capital Outlay	6000	898,206	548,019	3,980,839	3,680,936	4,879,045	4,228,955
Total Expenditures		100,556,321	102,085,954	36,602,857	40,446,377	137,159,178	142,532,331
Excess /(Deficiency) of Revenues over Expenditures		2,964,607	9,291,289	3,311,749	2,397,129	6,276,356	11,688,418
Other Financing Sources	8900	4,815		5,004,567	4,782,089	5,009,382	4,782,089
Other Outgo	7000	1,247,763	11,331,357	8,372,649	7,180,955	9,620,412	18,512,312
Net Increase/(Decrease) in Fund Balance		1,721,659	(2,040,068)	(56,333)	(1,737)	1,665,326	(2,041,805)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	15,652,519	17,374,178	1,981,575	1,925,242	17,634,094	19,299,420
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	15,652,519		1,981,575		17,634,094	
Ending Fund Balance, June 30		17,374,178	15,334,110	1,925,242	1,923,505	19,299,420	17,257,615

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	120,762	150,000				
Local Revenues	8800	15,387,652	14,900,000				
Total Revenues		15,508,414	15,050,000	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	6,072,192	6,447,175				
Debt Interest and Other Service Charges	7120	9,795,170	12,524,013				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	15,867,362	18,971,188	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(15,867,362)	(18,971,188)	0	0	0	0
Net Increase/Decrease in Fund Balance		(358,948)	(3,921,188)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	13,526,727	13,167,779		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	13,526,727		0		0	
Ending Fund Balance, June 30		13,167,779	9,246,591	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	3,447,055	3,299,100	1,530,290	1,511,600		
Total Income		3,447,055	3,299,100	1,530,290	1,511,600	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	542,687	530,500	491,612	474,671		
Employee Benefits	3000	273,609	272,700	255,357	274,665		
Supplies and Materials	4000	2,724,084	2,700,000	673,615	698,864		
Other Operating Expenses and Services	5000	139,084	132,530	101,934	86,600		
Capital Outlay	6000	34,256	18,000	38,809	250,000		
Total Expenditures		3,713,720	3,653,730	1,561,327	1,784,800	0	0
Excess /(Deficiency) of Revenues over Expenditures		(266,665)	(354,630)	(31,037)	(273,200)	0	0
Other Financing Sources	8900	25,000		20,000			
Other Outgo	7000				289		
Net Increase/(Decrease) in Fund Balance		(241,665)	(354,630)	(11,037)	(273,489)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,425,157	1,183,492	500,325	489,288	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,425,157		500,325		0	
Ending Fund Balance, June 30		1,183,492	828,862	489,288	215,799	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	459,807	478,750				
Total Income		459,807	478,750	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	17,283	20,100				
Employee Benefits	3000	439	4,120				
Supplies and Materials	4000	366,724	345,468				
Other Operating Expenses and Services	5000	101,917	137,501				
Capital Outlay	6000	47,556	12,487				
Total Expenditures		533,919	519,676	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(74,112)	(40,926)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(74,112)	(40,926)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	580,754	506,642		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	580,754		0		0	
Ending Fund Balance, June 30		506,642	465,716	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: 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		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	2,439,111	547,662				
Local Revenues	8800	157,495	50,000	213,854	150,000		
Total Income		2,596,606	597,662	213,854	150,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000		9,539	2,259			
Other Operating Expenses and Services	5000	1,338,006	20,282	1,309,487	500,558		
Capital Outlay	6000	6,236,595	8,028,270	4,956,464	12,095,467		
Total Expenditures		7,574,601	8,058,091	6,268,210	12,596,025	0	0
Excess /(Deficiency) of Revenues over Expenditures		(4,977,995)	(7,460,429)	(6,054,356)	(12,446,025)	0	0
Other Financing Sources	8900	1,469,680	1,138,755				
Other Outgo	7000	18,259		(31,442)			
Net Increase/(Decrease) in Fund Balance		(3,526,574)	(6,321,674)	(6,022,914)	(12,446,025)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	10,478,900	6,952,326	18,468,939	12,446,025		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	10,478,900		18,468,939		0	
Ending Fund Balance, June 30		6,952,326	630,652	12,446,025	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		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: 2017-2018

Budget Year: 2018-2019

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: 2017-2018

Budget Year: 2018-2019

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			216,011	225,000		
Other Financing Sources	8900						
Total Income		0	0	216,011	225,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			25,239	25,000		
Capital Outlay	6000						
Total Expenditures		0	0	25,239	25,000		
Net Profit or Loss		0	0	190,772	200,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	190,772	200,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	6,470,706	6,661,478		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		6,470,706			
Ending Fund Balance, June 30		0	0	6,661,478	6,861,478		

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: 2017-2018

Budget Year: 2018-2019

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	271,928	263,800	57,480	59,000	187,058	177,800
Total Income		271,928	263,800	57,480	59,000	187,058	177,800
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	31,808	45,000	24,075	60,000	108,318	131,080
Employee Benefits	3000	17,451	38,000	373		71,070	74,423
Supplies and Materials	4000	28,529	79,000			9,646	2,000
Other Operating Expenses and Services	5000	168,048	108,373	19,718	51,000	2,812	(23,704)
Capital Outlay	6000	7,716	4,000	6,928		267,583	107,000
Total Expenditures		253,552	274,373	51,094	111,000	459,429	290,799
Excess /(Deficiency) of Revenues over Expenditures		18,376	(10,573)	6,386	(52,000)	(272,371)	(112,999)
Other Financing Sources	8900	11		3,015		40	
Other Outgo	7000	3,000					
Net Increase/(Decrease) in Fund Balance		15,387	(10,573)	9,401	(52,000)	(272,331)	(112,999)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	230,360	245,747	235,285	244,686	876,664	604,333
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	230,360		235,285		876,664	
Ending Fund Balance, June 30		245,747	235,174	244,686	192,686	604,333	491,334

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: 2017-2018

Budget Year: 2018-2019

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	32,244,218	32,000,000				
State Revenues	8600	3,083,335	3,000,000				
Local Revenues	8800	178	100	48,257	50,000		
Total Income		35,327,731	35,000,100	48,257	50,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	35,333,932	35,000,000	432			
Capital Outlay	6000						
Total Expenditures		35,333,932	35,000,000	432	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(6,201)	100	47,825	50,000	0	0
Other Financing Sources	8900	3,848		1,847			
Other Outgo	7000			67,650	65,000		
Net Increase/(Decrease) in Fund Balance		(2,353)	100	(17,978)	(15,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	224,589	222,236	1,306,787	1,288,809		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	224,589		1,306,787		0	
Ending Fund Balance, June 30		222,236	222,336	1,288,809	1,273,809	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			12,570	12,500
Total Income		0	0	12,570	12,500
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
Excess /(Deficiency) of Revenues over Expenditures		0	0	12,570	12,500
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	12,570	12,500
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	202,385	214,955
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		202,385	
Ending Fund Balance, June 30		0	0	214,955	227,455

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 590

Name: YOSEMITE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	621,615
31	BOOKSTORE FUND	11	UNRESTRICTED SUBFUND	25,000
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	20,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	198,180
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	1,271,500
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	3,848
72	STUDENT REPRESENTATION FEE TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	3,000

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: 2017-2018

Budget Year: 2018-2019

District ID: 590

Name: YOSEMITE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				1,818,619		
Adjustments	9020						
Adjusted Beginning Balance	9030	0			1,818,619		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681	2,272,465			903,484		
		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	627,529	627,529
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	627,529	627,529
Other Operating Expenses and Services	5000		2,272,465		2,272,465	61,501	2,333,966
Capital Outlay	6000						
Library Books	6300				0	114,451	114,451
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	114,451	114,451
Other Outgo	7000				0		0
Total Expenditures		0	2,272,465	0	2,272,465	803,481	3,075,946
Ending Balance					0	1,918,622	1,918,622

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: 2017-2018

Budget Year: 2018-2019

District ID: 590

Name: YOSEMITE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				1,918,622		
Adjustments	9020						
Adjusted Beginning Balance	9030		0		1,918,622		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,365,000		800,000		
		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	2,503,622	2,503,622
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	2,503,622	2,503,622
Other Operating Expenses and Services	5000		2,365,000		2,365,000	65,000	2,430,000
Capital Outlay	6000						
Library Books	6300				0	150,000	150,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	150,000	150,000
Other Outgo	7000				0		0
Total Expenditures		0	2,365,000	0	2,365,000	2,718,622	5,083,622
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 590

Name: YOSEMITE

EPA Revenue	13,358,978
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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	13,358,978	0	0	13,358,978
TOTAL		13,358,978	0	0	13,358,978

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 590

Name: YOSEMITE

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2015-16	3,955,353	3,644,136	7,599,489	N/A	N/A
2016-17	4,351,576	4,167,299	8,518,875	919,386	12.10%
2017-18	5,034,924	4,682,148	9,717,072	1,198,197	14.07%
2018-19	5,653,577	5,257,008	10,910,585	1,193,513	12.28%
2019-20	6,274,116	6,076,685	12,350,801	1,440,216	13.20%
2020-21	6,599,479	6,791,465	13,390,944	1,040,143	8.42%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

As of June 30, 2016, the District opened and deposited approximately \$6.2 million into a Pension Rate Stabilization Plan (administered by PARS). The District has set aside an additional \$3 million from savings for the increased cost as a reserve within the fund balance of the unrestricted general fund. The District will continue to identify ongoing revenue to fund the increased pension costs subsequent to the 2020-21 fiscal year.