

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2018-2019)
(Budget Report for Fiscal Year 2019-2020)

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.

Susan C. Yeager
District Chief Business Officer

10/10/19
Date

Stallony
District Superintendent

10/14/19
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, 2019. 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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 590

Name: YOSEMITE

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)		Total
		Instructional Salary Cost	ECS 84362 A	Total CEE	ECS 84362 B	Excluded Activities	AC 6800 - 7390	
Instructional Salaries								
Contract or Regular	1100	22,829,790		22,857,080				22,857,080
Other	1300	14,250,524		14,389,602				14,389,602
Total Instructional Salaries		37,080,314		37,246,682		0		37,246,682
Non-Instructional Salaries								
Contract or Regular	1200			4,575,836				4,575,836
Other	1400			3,800,272		93,620		3,893,892
Total Non-Instructional Salaries		0		8,376,108		93,620		8,469,728
Total Academic Salaries		37,080,314		45,622,790		93,620		45,716,410
Classified Salaries								
Non-Instructional Salaries								
Regular Status	2100			21,050,728		207,143		21,257,871
Other	2300			527,423		2,856		530,279
Total Non-Instructional Salaries		0		21,578,151		209,999		21,788,150
Instructional Aides								
Regular Status	2200			1,537,946				1,537,946
Other	2400			137,899				137,899
Total Instructional Aides				1,675,845		0		1,675,845
Total Classified Salaries		1,646,213		23,253,996		209,999		23,463,995
Employee Benefits	3000							
Supplies and Materials	4000			29,490,605		592,027		30,082,632
Other Operating Expenses	5000			1,203,253		365		1,203,618
Equipment Replacement	6420			7,609,774		2,035,676		9,645,450
Total Expenditures Prior to Exclusions		53,876,849		107,180,418		2,931,687		110,112,105

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)
The Current Expense of Education
S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 590

Name: YOSEMITE

		Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Exclusions	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		301,763		301,763
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		438,750		438,750
Objects to Exclude	Object Code				
Rents and Leases	5060		93,410		93,410
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				0
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		2,979,079		2,979,079

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 590

Name: YOSEMITE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 B Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				0
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	3,813,002	0	3,813,002
Total for ECS 84362, 50% Law		53,876,849	103,367,416	2,931,687	106,299,103
Percent of CEE (Instructional Salary Cost / Total CEE)		52.12%	100.00%		
50% of Current Expense of Education			51,683,708		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		53,876,849	103,367,416	2,931,687	106,299,103
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		53,876,849	107,180,418	2,931,687	110,112,105
Capital Expenditures	6000	56,621	742,184	442	742,626
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		53,933,470	107,922,602	2,932,129	110,854,731

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)

For Year Ended June 30, 2019

District ID: 590

Name: YOSEMITE

Description		CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS					
Cash, Investments, and Receivables		9100			
Cash:					
Awaiting Deposit and in Banks		9111	3,068,895	7,501	3,076,396
In County Treasury		9112	20,356,866	13,093,232	33,450,098
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	4,600,502	6,128,393	10,728,895
Due from Other Funds		9140	5,570,744	2,752,912	8,323,656
Inventories, Stores, and Prepaid Items		9200			
Inventories and Stores		9210	53,160		53,160
Prepaid Items		9220	212,995	314,145	527,140
TOTAL ASSETS			33,958,162	22,296,183	56,254,345
LIABILITIES					
Current Liabilities and Deferred Revenue		9500			
Accounts Payable		9510	3,235,249	724,405	3,959,654
Accrued Salaries and Wages Payable		9520	5,244,424	1,437,355	6,681,779
Compensated Absences Payable Current		9530			0
Due to Other Funds		9540	3,975,232	81,287	4,056,519
Temporary Loans		9550			0
Current Portion of Long-Term Debt		9560			0
Deferred Revenues		9570	3,644,503	18,289,660	21,934,163
TOTAL LIABILITIES			16,099,408	20,532,707	36,632,115

**CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET**

**Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)**

For Year Ended June 30, 2019

District ID: 590

Name: YOSEMITE

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 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		1,763,476	1,763,476
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	1,763,476	1,763,476
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753	16,024,642		16,024,642
Assigned Fund Balance	9754			0
Total Designated Fund Balance		16,024,642	0	16,024,642
Uncommitted Fund Balance	9790	1,834,112		1,834,112
TOTAL FUND EQUITY		17,858,754	1,763,476	19,622,230
TOTAL LIABILITIES AND FUND EQUITY		33,958,162	22,296,183	56,254,345

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

COMBINED BALANCE SHEET

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

For Year Ended June 30, 2019

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	15,738,319		
Investments (at cost)	9120			
Accounts Receivable	9130	268,112		
Due from Other Funds	9140	1,000		
TOTAL ASSETS		16,057,431	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

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	16,057,431		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		16,057,431	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		16,057,431	0	0
TOTAL LIABILITIES AND FUND EQUITY		16,057,431	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, 2019

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	265,019	461,628		240,828		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	84,912	20,363				
Due from Other Funds	9140		34,240		492		
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	729,859	40,638				
Prepaid Items	9220	104					
TOTAL ASSETS		1,079,894	556,869	0	241,320	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	113,364	66,054		41,552		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	42,762	69,295				
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570	4,319					
TOTAL LIABILITIES		160,445	135,349	0	41,552	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

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

For Year Ended June 30, 2019

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	919,449	421,520	0	199,768	0	0
Total Designated Fund Balance		919,449	421,520	0	199,768	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		919,449	421,520	0	199,768	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,079,894	556,869	0	241,320	0	0

COMBINED BALANCE SHEET

41 Capital Outlay Projects Fund
42 Revenue Bond Construction Fund

For Year Ended June 30, 2019

District ID: 590

Name: YOSEMITE

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	7,736,735		
Cash With Fiscal Agents	9113		7,667,563	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	19,204		
Due from Other Funds	9140	225,050		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		7,980,989	7,667,563	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	103,320	382,352	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540		488,807	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	233,819		
TOTAL LIABILITIES		337,139	871,159	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

COMBINED BALANCE SHEET

**41 Capital Outlay Projects Fund
42 Revenue Bond Construction Fund**

For Year Ended June 30, 2019

District ID: 590

Name: YOSEMITE

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation 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	7,643,850	6,796,404	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		7,643,850	6,796,404	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		7,643,850	6,796,404	0
TOTAL LIABILITIES AND FUND EQUITY		7,980,989	7,667,563	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 590

Name: YOSEMITE

ASSETS	Description	CA	51	52	53	59
		(Object)	Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
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

Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund 53 Farm Operations Fund
52 Cafeteria Fund 59 Other Enterprise Fund

For Year Ended June 30, 2019

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

Enterprise Funds:

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

For Year Ended June 30, 2019

District ID: 590

Name: YOSEMITE

Description	CA	51	52	53	59
	(Object)	Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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
Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 590

Name: YOSEMITE

ASSETS	Description	CA	61	69
		(Object)	Self-Insurance Fund	Other Internal Service Fund
Cash, Investments, and Receivables		9100		
Cash:				
Awaiting Deposit and in Banks		9111		
In County Treasury		9112		
Cash With Fiscal Agents		9113		7,011,573
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	7,011,573

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds:

COMBINED BALANCE SHEET

61 Self-Insurance Fund
69 Other Internal Service Fund

For Year Ended June 30, 2019

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, 2019

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		7,011,573
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	7,011,573
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	7,011,573
TOTAL LIABILITIES AND FUND EQUITY		0	7,011,573

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 590

Name: YOSEMITE

ASSETS	Description	CA (Object)	71	72	73	74	75	76	77	79
			Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
Cash, Investments, and Receivables		9100								
Cash:										
Awaiting Deposit and in Banks		9111	187,819	8,238		2,758,498	132,991			
In County Treasury		9112								
Cash With Fiscal Agents		9113								
Revolving Cash Accounts		9114								
Investments (at cost)		9120	813,760		323,930		693,339			225,583
Accounts Receivable		9130	4,822			1,095,723	2,043			
Due from Other Funds		9140	93,971	257,774	377,859		2,600			
Student Loans Receivable		9150				135,464				
Inventories, Stores, and Prepaid Items		9200								
Inventories and Stores		9210								
Prepaid Items		9220	480							
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			1,100,852	266,012	701,789	3,989,685	830,973	0	0	225,583

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	128,477			196,289	431,397			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	629,696	1,698	143,929	3,572,836				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570					3,140			
Total Current Liabilities and Deferred Revenue		758,173	1,698	143,929	3,769,125	434,537	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	758,173	1,698	143,929	3,769,125	434,537	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	342,679	264,314	557,860	220,560	396,436			225,583
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		342,679	264,314	557,860	220,560	396,436	0	0	225,583
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		342,679	264,314	557,860	220,560	396,436	0	0	225,583
TOTAL LIABILITIES AND FUND EQUITY		1,100,852	266,012	701,789	3,989,685	830,973	0	0	225,583

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110	12,128		12,128
Higher Education Act	8120		1,735,650	1,735,650
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		145,256	145,256
Student Financial Aid	8150		1,725,029	1,725,029
Veterans Education	8160		41,871	41,871
Vocational and Technical Education Act (VATEA)	8170		965,035	965,035
Other Federal Revenues	8190		3,453,693	3,453,693
Total Federal Revenues	8100	12,128	8,066,534	8,078,662
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	36,909,183		36,909,183
Other General Apportionment	8613	359,505		359,505
General Categorical Programs	8620			
Child Development	8621		991,570	991,570
Extended Opportunity Programs and Services(EOPS)	8622		2,194,672	2,194,672
Disabled Students Programs and Services(DSPS)	8623		2,695,268	2,695,268
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		851,196	851,196
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		16,325,651	16,325,651

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	15,083,558		15,083,558
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		209,666	209,666
Other Reimbursable Categorical Programs	8652		1,147,151	1,147,151
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	492,544		492,544
Timber Yield Tax	8672	31,089		31,089
Other State Tax Subventions	8673	16,977		16,977
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,979,079	784,090	3,763,169
State Mandated Costs	8685	484,192		484,192
Other State Non-Tax Revenues	8686	379,252		379,252
Other State Revenues	8690	2,713,868	274,345	2,988,213
Total State Revenues	8600	59,449,247	25,473,609	84,922,856

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019

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	43,923,476		43,923,476
Tax Allocation, Supplemental Roll	8812	1,022,544		1,022,544
Tax Allocation, Unsecured Roll	8813	2,134,196		2,134,196
Prior Years Taxes	8816	47,709		47,709
Education Revenues Augmentation Fund (ERAF)	8817	(3,349,856)		(3,349,856)
Redevelopment Agency Funds - Pass Through	8818	1,411,475		1,411,475
Redevelopment Agency Funds - Residual	8819	516,191		516,191
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		238,407	238,407
Contract Services	8830			
Contract Instructional Services	8831		817,813	817,813
Other Contract Services	8832		181,541	181,541
Sales and Commissions	8840		31,232	31,232
Rentals and Leases	8850		64,636	64,636
Interest and Investment Income	8860	526,478	38,607	565,085
Student Fees and Charges	8870			
Community Services Classes	8872		1,007,690	1,007,690
Dormitory	8873			0
Enrollment	8874	5,203,605		5,203,605
Contra Revenue Account	8874.1	(191,767)		(191,767)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,056,037	1,056,037
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	702,113		702,113
Parking Services and Public Transportation	8881		779,884	779,884
Other Student Fees and Charges	8885	43,428	24,216	67,644
Other Local Revenues	8890	318,369	2,317,762	2,636,131
Total Local Revenues	8800	52,307,961	6,557,825	58,865,786
Total Revenues		111,769,336	40,097,968	151,867,304

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
Other Financing Sources	8900						
Proceeds of General Fixed Assets	8910		9,397		180		9,577
Proceeds of Long-Term Debt	8940						0
Incoming Transfers -- (8970/8981/8982/8983)	898#				4,899,255		4,899,255
Total Other Financing Sources	8900		9,397		4,899,435		4,908,832
Total Revenues and Other Financing Sources			111,778,733		44,997,403		156,776,136

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: 2018-2019

Budget Year: 2019-2020

District ID: 590

Name: YOSEMITE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	2,642,236	257,962	310,143	233,213		3,443,554
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,434,373	3,487	57,721	3,820		3,499,401
Business and Management	0500	2,505,043	52,478	70,090	64,639		2,692,250
Communications	0600	8,850					8,850
Computer and Information Science	0700	1,678,420	2,800	18,061	1,413		1,700,694
Education	0800	3,733,894	274,626	543,232	15,445		4,567,197
Engineering and Related Industrial Technology	0900	2,074,171	239,240	255,571	176,242		2,745,224
Fine and Applied Arts	1000	4,926,722	141,746	211,670	53,365		5,333,503
Foreign language	1100	1,034,694	2,590	369			1,037,653
Health	1200	3,994,315	364,585	419,225	69,766		4,847,891
Consumer Education And Home Economics	1300	1,936,810	592,109	3,040,977	49,439		5,619,335
Law	1400						0
Humanities(Letters)	1500	7,216,622	22,183	26,074			7,264,879
Library Science	1600						0
Mathematics	1700	4,346,200	18,253	6,606			4,371,059
Military Studies	1800						0
Physical Sciences	1900	2,469,913	62,015	49,694	15,445		2,597,067
Psychology	2000	1,447,664		5,875			1,453,539
Public Affairs and Services	2100	1,739,022	339,688	421,031	47,417		2,547,158
Social Sciences	2200	3,863,163	6,600	29,189	9,284		3,908,236
Commercial Services	3000						0
Interdisciplinary Studies	4900	5,936,989	1,318,868	521,286	193,599		7,970,742
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	562,281					562,281
Sub-Total Instructional Activities		55,551,382	3,699,230	5,986,814	933,087		66,170,513
Total Expenditures for GF Activities*		56,388,817	67,725,979	18,586,862	2,957,119	10,794,549	156,453,326

*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

For Actual Year: 2018-2019

Budget Year: 2019-2020

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

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		8,212,361	741,803	673,564		9,627,728
Course and Curriculum Development	6020		72,135	1,381			73,516
Academic / Faculty Senate	6030		591,969	24,480			616,449
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	8,876,465	767,664	673,564	0	10,317,693
Instructional Support Services	6100						
Learning Center	6110	579,477	798,767	143,537	19,914		1,541,695
Library	6120		1,842,586	68,379	173,744		2,084,709
Media	6130		408,699	93,495	41,495		543,689
Museums and Galleries	6140		15,267				15,267
Academic Information Systems and Technology	6150		1,787,119	81,649	102,573		1,971,341
Other Instructional Support Services	6190		839,837	8,285			848,122
Total Instructional Support Services		579,477	5,692,275	395,345	337,726	0	7,004,823
Admissions and Records	6200		1,850,229	58,127	16,275		1,924,631
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,207,099	64,432			4,271,531
Matriculation and Student Assessment	6320			1,505	852		2,357
Transfer Programs	6330		111,747	1,986	900		114,633
Career Guidance	6340			325			325
Other Student Counseling and Guidance	6390		102,616				102,616
Total Student Counseling and Guidance		0	4,421,462	68,248	1,752	0	4,491,462

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expend by Non-Instructional Activity
S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		411,882	101,789			513,671
Disabled Student Programs and Services (DSPS)	6420		1,843,601	1,120,951	16,944		2,981,496
Extended Opportunity Programs and Services (EOPS)	6430		1,771,261	65,944	4,413		1,841,618
Health Services	6440		992,580	177,528	22,177		1,192,285
Student Personnel Administration	6450		5,575,878	524,755	89,567		6,190,200
Financial Aid Administration	6460		2,142,034	75,874	3,353		2,221,261
Job Placement Services	6470		333,400	4,166			337,566
Veterans Services	6480		137,273	23,337	8,559		169,169
Miscellaneous Student Services	6490		773,344	78,807			852,151
Total Other Student Services		0	13,981,253	2,173,151	145,013	0	16,299,417
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,160,275	982,802	81,636		4,224,713
Custodial Services	6530		3,841,568	163,967	9,085		4,014,620
Grounds Maintenance and Repairs	6550		960,607	148,913			1,109,520
Utilities	6570			3,300,826			3,300,826
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	7,962,450	4,596,508	90,721	0	12,649,679
Planning, Policymaking and Coordinations	6600		4,111,733	1,168,739	256,678		5,537,150

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

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		1,281,585	96,162	280		1,378,027
Fiscal Operations	6720		2,528,071	197,484	33,280		2,758,835
Human Resources Management	6730		2,331,676	382,466	5,846		2,719,988
Noninstruct Staff Retirees' Benefits & Retirement *	6740		438,750				438,750
Staff Development	6750			3,998			3,998
Staff Diversity	6760		300,701	208,576	6,405		515,682
Logistical Services	6770		4,305,357	273,864	62,902		4,642,123
Management Information Systems	6780		3,313,959	1,618,638	367,743		5,300,340
Other General Institutional Support Services	6790		297,340	50,102			347,442
Total General Institutional Support Services	6700	0	14,797,439	2,831,290	476,456	0	18,105,185
Community Services & Economic Development	6800						
Community Recreation	6810		129	172			301
Community Service Classes	6820	229,949	492,235	364,026			1,086,210
Community Use of Facilities	6830		1,424	11,691	1,944		15,059
Economic Development	6840		1,492	9,951			11,443
Other Community Services & Economic Development	6890		18,471	2,554	442		21,467
Total Community Services	6800	229,949	513,751	388,394	2,386	0	1,134,480

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expend by Non-Instructional Activity
S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		32,588				32,588
Child Development Centers	6920		571,715	50,048			621,763
Farm Operations	6930		1,431				1,431
Food Services	6940		69,162				69,162
Parking	6950		271,378	12,503	8,761		292,642
Student and Co-Curricular Activities	6960		108,403	8,629			117,032
Student Housing	6970						0
Other Ancillary Services	6990		474,573	31,675	5,006		511,254
Total Ancillary Services	6900		1,529,250	102,855	13,767	0	1,645,872
Auxiliary Operations	7000						
Contract Education	7010	28,009	132,467	49,727	9,694		219,897
Other Auxiliary Operations	7090		157,975				157,975
Total Auxiliary Operations	7000	28,009	290,442	49,727	9,694	0	377,872

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expend by Non-Instructional Activity
S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

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						0
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					10,794,549	10,794,549
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	10,794,549	10,794,549
Sub-Total Non-Instructional Activities		837,435	64,026,749	12,600,048	2,024,032	10,794,549	90,282,813
Total Expenditures General Fund: activities *		56,388,817	67,725,979	18,586,862	2,957,119	10,794,549	156,453,326

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

CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2019-2020

Gann Appropriations Limit

GANN Report

DISTRICT NAME: YOSEMITE

I. 2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:		\$153,389,185
B.	2019-2020 Price Factor:	1.0385	
C.	Population factor:		
	1. 2017-2018 Second Period Actual FTES	16,542.00	
	2. 2018-2019 Second Period Actual FTES	16,011.81	
	3. 2018-2019 Population change factor (C2/C1)	0.9679	
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)		\$154,181,310
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)		\$154,181,310
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)		\$154,181,310
II. 2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		45,991,849
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		565,674
C.	Local Property taxes		47,465,338
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.	2019-2020 Appropriations Subject to Limit		\$94,022,861

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	12,128		8,066,534	4,935,511	8,078,662	4,935,511
State Revenues	8600	59,449,247	56,213,203	25,473,609	29,115,384	84,922,856	85,328,587
Local Revenues	8800	52,307,961	56,153,038	6,557,825	9,619,768	58,865,786	65,772,806
Total Revenues		111,769,336	112,366,241	40,097,968	43,670,663	151,867,304	156,036,904
EXPENDITURES:							
Academic Salaries	1000	45,716,407	43,110,456	6,386,021	6,233,396	52,102,428	49,343,852
Classified Salaries	2000	23,463,997	25,385,445	11,379,826	11,221,480	34,843,823	36,606,925
Employee Benefits	3000	30,082,637	32,436,564	7,085,908	6,382,056	37,168,545	38,818,620
Supplies and Materials	4000	1,203,615	1,045,626	2,160,006	3,960,301	3,363,621	5,005,927
Other Operating Expenses and Services	5000	7,647,536	8,407,545	7,575,705	7,146,936	15,223,241	15,554,481
Capital Outlay	6000	742,626	562,033	2,214,493	3,969,262	2,957,119	4,531,295
Total Expenditures		108,856,818	110,947,669	36,801,959	38,913,431	145,658,777	149,861,100
Excess (Deficiency) of Revenues over Expenditures		2,912,518	1,418,572	3,296,009	4,757,232	6,208,527	6,175,804
Other Financing Sources	8900	9,397		4,899,435	243,460	4,908,832	243,460
Other Outgo	7000	2,437,339	1,418,572	8,357,210	5,000,660	10,794,549	6,419,232
Net Increase/(Decrease) in Fund Balance		484,576	0	(161,766)	32	322,810	32
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	17,374,178	17,858,754	1,925,242	1,763,476	19,299,420	19,622,230
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	17,374,178		1,925,242		19,299,420	
Ending Fund Balance, June 30		17,858,754	17,858,754	1,763,476	1,763,508	19,622,230	19,622,262

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	317,801	320,000				
Local Revenues	8800	19,178,089	19,000,000				
Total Revenues		19,495,890	19,320,000	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	6,447,175	6,500,000				
Debt Interest and Other Service Charges	7120	10,159,063	10,000,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	16,606,238	16,500,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(16,606,238)	(16,500,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		2,889,652	2,820,000	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	13,167,779	16,057,431		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	13,167,779		0		0	
Ending Fund Balance, June 30		16,057,431	18,877,431	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	3,096,284	3,155,500	1,477,713	1,510,100		
Total Income		3,096,284	3,155,500	1,477,713	1,510,100	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	548,804	527,796	490,054	494,503		
Employee Benefits	3000	278,074	284,000	287,020	270,365		
Supplies and Materials	4000	2,406,889	2,109,440	649,781	636,050		
Other Operating Expenses and Services	5000	124,337	108,300	113,638	92,850		
Capital Outlay	6000	2,223	2,500	4,988	4,000		
Total Expenditures		3,360,327	3,032,036	1,545,481	1,497,768	0	0
Excess /(Deficiency) of Revenues over Expenditures		(264,043)	123,464	(67,768)	12,332	0	0
Other Financing Sources	8900						
Other Outgo	7000		(36,936)		13,172		
Net Increase/(Decrease) in Fund Balance		(264,043)	160,400	(67,768)	(840)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,183,492	919,449	489,288	421,520	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,183,492		489,288		0	
Ending Fund Balance, June 30		919,449	1,079,849	421,520	420,680	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Governmental Funds Group

30 Special Revenue Funds -- Part 2

590 YOSEMITE

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	438,388	527,350				
Total Income		438,388	527,350	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	18,644	18,950				
Employee Benefits	3000	464	434				
Supplies and Materials	4000	343,501	369,495				
Other Operating Expenses and Services	5000	106,824	130,180				
Capital Outlay	6000	3,249	4,700				
Total Expenditures		472,682	523,759	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		(34,294)	3,591	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	272,580					
Net Increase/(Decrease) in Fund Balance		(306,874)	3,591	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	506,642	199,768		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	506,642		0		0	
Ending Fund Balance, June 30		199,768	203,359	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2018-2019

Budget Year: 2019-2020

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL OUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	495,345	331,444				
Local Revenues	8800	1,932,570	125,000	206,393	150,000		
Total Income		2,427,915	456,444	206,393	150,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	31,214		4,506	46,643		
Other Operating Expenses and Services	5000	419,160	914,566	994,957	885,899		
Capital Outlay	6000	3,100,588	3,129,158	4,865,835	5,863,862		
Total Expenditures		3,550,962	4,043,724	5,865,298	6,796,404	0	0
Excess /(Deficiency) of Revenues over Expenditures		(1,123,047)	(3,587,280)	(5,658,905)	(6,646,404)	0	0
Other Financing Sources	8900	1,812,216	1,250,000				
Other Outgo	7000	(2,355)		(9,284)			
Net Increase/(Decrease) in Fund Balance		691,524	(2,337,280)	(5,649,621)	(6,646,404)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,952,326	7,643,850	12,446,025	6,796,404		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,952,326		12,446,025		0	
Ending Fund Balance, June 30		7,643,850	5,306,570	6,796,404	150,000	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2018-2019

Budget Year: 2019-2020

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

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Proprietary Funds Group

50 Enterprise Funds Group -- Part 2

Enterprise Funds

590 YOSEMITE

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

		Object	FUND: 61		FUND: 69			
		Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
Description			Actual	Budget	Actual	Budget		
REVENUES:								
Local Revenues		8800			375,498	375,000		
Other Financing Sources		8900						
Total Income			0	0	375,498	375,000		
Expenditures								
Academic Salaries		1000						
Classified Salaries		2000						
Employee Benefits		3000						
Supplies and Materials		4000						
Other Operating Expenses and Services		5000			25,403	25,000		
Capital Outlay		6000						
Total Expenditures			0	0	25,403	25,000		
Net Profit or Loss			0	0	350,095	350,000		
Other Outgo		7000						
Net Increase/(Decrease) in Fund Balance			0	0	350,095	350,000		
Beginning Fund Balance:								
Net Beginning Balance, July 1		9010		0	6,661,478	7,011,573		
Prior Years Adjustments		9020						
Adjusted Beginning Balance		9030		0	6,661,478			
Ending Fund Balance, June 30			0	0	7,011,573	7,361,573		

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Z0 Fiduciary Funds Group -- Part 1

Fiduciary Funds Group

590 YOSEMITE

Description	Object Code	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND 72 REPRESENTATION FEE TRUST FUND		FUND 73 BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	367,127	400,000	62,909	59,400	201,190	177,800
Total Income		367,127	400,000	62,909	59,400	201,190	177,800
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	36,534	53,000	26,713	60,000	116,347	145,000
Employee Benefits	3000	19,044	40,060	414		75,106	85,800
Supplies and Materials	4000	51,109	55,500			13,139	14,000
Other Operating Expenses and Services	5000	163,508	293,231	16,154	51,000	3,212	19,500
Capital Outlay	6000		2,000			39,859	90,000
Total Expenditures		270,195	443,791	43,281	111,000	247,663	354,300
Excess /(Deficiency) of Revenues over Expenditures		96,932	(43,791)	19,628	(51,600)	(46,473)	(176,500)
Other Financing Sources	8900						
Other Outgo	7000		5,000				
Net Increase/(Decrease) in Fund Balance		96,932	(48,791)	19,628	(51,600)	(46,473)	(176,500)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	245,747	342,679	244,686	264,314	604,333	557,860
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	245,747		244,686		604,333	
Ending Fund Balance, June 30		342,679	293,888	264,314	212,714	557,860	381,360

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 2

Fiduciary Funds Group

590 YOSEMITE

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	31,705,078	32,000,000				
State Revenues	8600	2,858,529	3,000,000				
Local Revenues	8800	381	400	111,369	110,000		
Total Income		34,563,988	35,000,400	111,369	110,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	34,565,664	35,000,000	946,705			
Capital Outlay	6000						
Total Expenditures		34,565,664	35,000,000	946,705	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(1,676)	400	(835,336)	110,000	0	0
Other Financing Sources	8900	7,613,192		3,688			
Other Outgo	7000	7,613,192		60,725	65,000		
Net Increase/(Decrease) in Fund Balance		(1,676)	400	(892,373)	45,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	222,236	220,560	1,288,809	396,436		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	222,236		1,288,809		0	
Ending Fund Balance, June 30		220,560	220,960	396,436	441,436	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

590 YOSEMITE

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			10,628	11,000
Total Income		0	0	10,628	11,000
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	10,628	11,000
Other Financing Sources					
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	10,628	11,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	214,955	225,583
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0	0	214,955	
Ending Fund Balance, June 30		0	0	225,583	236,583

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

Interfund Transfer Report

District ID: 590

Name: YOSEMITE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	370,686
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,634,000
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	178,216

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 590

Name: YOSEMITE

Receipt and Expenditures of Lottery Proceeds
Lottery Actual Report
L110 GENERAL FUND

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20	
Lottery Adjustments and Proceeds:					Instructional Materials Proposition 20	Total
Net Beginning Balance, July 1	9010					
Adjustments	9020					
Adjusted Beginning Balance	9030		0			1,918,622
Actual Fiscal Year Data						
State Lottery Proceeds:	8681		2,979,079			1,252,820
		Instructional & Institutional Unrestricted				
		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	520,376
Noninstructional Supplies & Mtrls	4400				0	520,376
Total Supplies and Materials		0	0	0	0	520,376
Other Operating Expenses and Services	5000		2,979,079		0	520,376
Capital Outlay	6000				2,979,079	3,082,493
Library Books	6300				0	160,300
Equipment	6400				0	160,300
Equipment - Additional	6410				0	0
Equipment - Replacement	6420				0	0
Total Capital Outlay		0	0	0	0	160,300
Other Outgo	7000				0	0
Total Expenditures		0	2,979,079	0	2,979,079	3,763,169
Ending Balance					0	2,387,352

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

Budget Year: 2019-2020

Name: YOSEMITE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010						2,387,352	
Adjustments	9020							
Adjusted Beginning Balance	9030						2,387,352	
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		2,800,000				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							
Books, Magazines, & Periodicals	4200						0	0
Instructional Supplies & Materials	4300						2,931,563	2,931,563
Noninstructional Supplies & Mtrls	4400						0	0
Total Supplies and Materials		0	0	0	0	2,931,563		2,931,563
Other Operating Expenses and Services	5000						103,793	2,903,793
Capital Outlay	6000							
Library Books	6300						151,996	151,996
Equipment	6400						0	0
Equipment - Additional	6410						0	0
Equipment - Replacement	6420							
Total Capital Outlay		0	0	0	0	151,996		151,996
Other Outgo	7000						0	0
Total Expenditures		0	2,800,000	0	2,800,000	3,187,352		5,987,352
Ending Balance						0		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of Education Protection Account

For Actual Year: 2018-2019

District ID: 590

Name: YOSEMITE

EPA Revenue	15,083,558
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	15,083,558	0	0	15,083,558
TOTAL		15,083,558	0	0	15,083,558

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Pension Costs

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 590

Name: YOSEMITE

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	3,993,560	3,640,524	7,634,084	N/A	N/A
2016-17	4,495,631	4,452,160	8,947,791	1,313,707	17.21%
2017-18	5,260,727	5,212,051	10,472,778	1,524,987	17.04%
2018-19	5,743,927	6,429,892	12,173,819	1,701,041	16.24%
2019-20	6,591,786	7,836,163	14,427,949	2,254,130	18.52%
2020-21	6,966,685	8,553,313	15,519,998	1,092,049	7.57%

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 will continue to identify ongoing revenue to fund the increased pension costs subsequent to the 2020-21 fiscal year.