

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2024-2025)
(Budget Report for Fiscal Year 2025-2026)

District: YOSEMITE

District Code: 590

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: Trevor Stewart

Electronic Certification Date: Friday, October 10, 2025

Contact: Jeremy Salazar Controller
(209) 575-6527 Ext: salazarj@yosemite.cc.ca.us

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 590

Name: YOSEMITE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	27,966,865	28,109,856		28,109,856
Other	1300	19,881,706	20,097,681		20,097,681
Total Instructional Salaries		47,848,571	48,207,537	0	48,207,537
Non-Instructional Salaries					
Contract or Regular	1200		4,593,359		4,593,359
Other	1400		5,032,747		5,032,747
Total Non-Instructional Salaries		0	9,626,106	0	9,626,106
Total Academic Salaries		47,848,571	57,833,643	0	57,833,643
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		26,334,676	389,172	26,723,848
Other	2300		1,033,158		1,033,158
Total Non-Instructional Salaries		0	27,367,834	389,172	27,757,006
Instructional Aides					
Regular Status	2200	1,971,585	2,072,902		2,072,902
Other	2400	593,162	593,162		593,162
Total Instructional Aides		2,564,747	2,666,064	0	2,666,064
Total Classified Salaries		2,564,747	30,033,898	389,172	30,423,070
Employee Benefits	3000	21,123,086	43,498,426	393,999	43,892,425
Supplies and Materials	4000		1,986,296	1,122	1,987,418
Other Operating Expenses	5000		12,540,642	85,442	12,626,084
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		71,536,404	145,892,905	869,735	146,762,640

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

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				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,000,000		1,000,000
Objects to Exclude	Object Code				
Rents and Leases	5060		188,191		188,191
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		3,072,718		3,072,718

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	4,260,909	0	4,260,909
Total for ECS 84362, 50% Law		71,536,404	141,631,996	869,735	142,501,731
Percent of CEE (Instructional Salary Cost / Total CEE)		50.51%	100.00%		
50% of Current Expense of Education			70,815,998		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		71,536,404	141,631,996	869,735	142,501,731
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		71,536,404	145,892,905	869,735	146,762,640
Capital Expenditures	6000	308,268	4,213,036	5,629	4,218,665
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		71,844,672	150,105,941	875,364	150,981,305

For Year Ended June 30, 2025

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	2,456,694	565,449	3,022,143
In County Treasury	9112	59,422,753	52,922,315	112,345,068
Cash With Fiscal Agents	9113	20,000		20,000
Revolving Cash Accounts	9114	75,000		75,000
Investments (at cost)	9120	200,000		200,000
Accounts Receivable	9130	12,019,263	7,139,790	19,159,053
Due from Other Funds	9140	5,479,994	5,997,431	11,477,425
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	233,422	372,638	606,060
TOTAL ASSETS		79,907,126	66,997,623	146,904,749
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,168,070	347,949	7,516,019
Accrued Salaries and Wages Payable	9520	7,603,439	1,526,170	9,129,609
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	3,693,106	886,546	4,579,652
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,505,744	43,525,826	48,031,570
TOTAL LIABILITIES		22,970,359	46,286,491	69,256,850

For Year Ended June 30, 2025

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		20,711,132	20,711,132
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	20,711,132	20,711,132
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753	56,936,767		56,936,767
Assigned Fund Balance	9754			0
Total Designated Fund Balance		56,936,767	0	56,936,767
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		56,936,767	20,711,132	77,647,899
TOTAL LIABILITIES AND FUND EQUITY		79,907,126	66,997,623	146,904,749

- 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, 2025

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	29,004,503		
Investments (at cost)	9120			
Accounts Receivable	9130	6,161		
Due from Other Funds	9140	1,662		
TOTAL ASSETS		29,012,326	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	337		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		337	0	0

- 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, 2025

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	29,011,989		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		29,011,989	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		29,011,989	0	0
TOTAL LIABILITIES AND FUND EQUITY		29,012,326	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 590

Name: YOSEMITE

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		1,067,052		267,131		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		100,632		6,380		
Due from Other Funds	9140		118,553		153,289		
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		35,535				
Prepaid Items	9220				450		
TOTAL ASSETS		0	1,321,772	0	427,250	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		16,003		42,740		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		322,544				
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570				100		
TOTAL LIABILITIES		0	338,547	0	42,840	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	0	983,225	0	384,410	0	0
Total Designated Fund Balance		0	983,225	0	384,410	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	983,225	0	384,410	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	1,321,772	0	427,250	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 590

Name: YOSEMITE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113	38,127,774		
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			
TOTAL ASSETS		38,127,774	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	3,032,228		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	1,053,767		
TOTAL LIABILITIES		4,085,995	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 590

Name: YOSEMITE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	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	34,041,779		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		34,041,779	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		34,041,779	0	0
TOTAL LIABILITIES AND FUND EQUITY		38,127,774	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 590

Name: YOSEMITE

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 590

Name: YOSEMITE

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 590

Name: YOSEMITE

Description	CA (Object)	51	52	53	59
		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

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	464,153	8,066,757
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		464,153	8,066,757

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 590

Name: YOSEMITE

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		8,066,757
Assigned Fund Balance	9754	464,153	
Total Designated Fund Balance		464,153	8,066,757
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		464,153	8,066,757
TOTAL LIABILITIES AND FUND EQUITY		464,153	8,066,757

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 590

Name: YOSEMITE

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	1,873,647			3,062,336	60,591			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	783,729				631,445			
Accounts Receivable	9130	16,744			349,415	10,478			
Due from Other Funds	9140	302,544	459,773	388,293		4,400			
Student Loans Receivable	9150				45,972				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	248							
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		2,976,912	459,773	388,293	3,457,723	706,914	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 590

Name: YOSEMITE

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	125,167	45,467		51,923	352,290			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	835,365	9		3,347,993				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				22,500	13,801			
Total Current Liabilities and Deferred Revenue		960,532	45,476	0	3,422,416	366,091	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	960,532	45,476	0	3,422,416	366,091	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 590

Name: YOSEMITE

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
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	2,016,380	414,297	388,293	35,307	340,823			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		2,016,380	414,297	388,293	35,307	340,823	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	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		2,016,380	414,297	388,293	35,307	340,823	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,976,912	459,773	388,293	3,457,723	706,914	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	5,470		5,470
Higher Education Act	8120		1,935,090	1,935,090
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		130,658	130,658
Student Financial Aid	8150		2,526,134	2,526,134
Veterans Education	8160		6,030	6,030
Vocational and Technical Education Act (VATEA)	8170		951,449	951,449
Other Federal Revenues	8190		3,849,559	3,849,559
Total Federal Revenues	8100	5,470	9,398,920	9,404,390
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	60,568,602		60,568,602
Other General Apportionment	8613	382,133		382,133
General Categorical Programs	8620			
Child Development	8621		621,987	621,987
Extended Opportunity Programs and Services(EOPS)	8622		4,274,625	4,274,625
Disabled Students Programs and Services(DSPS)	8623		2,417,124	2,417,124
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		802,113	802,113
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		41,677,791	41,677,791

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	28,266,279		28,266,279
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		947,457	947,457
Other Reimbursable Categorical Programs	8652		48,696	48,696
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	435,691		435,691
Timber Yield Tax	8672	4,702		4,702
Other State Tax Subventions	8673	18,640		18,640
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,072,718	1,469,436	4,542,154
State Mandated Costs	8685	586,416		586,416
Other State Non-Tax Revenues	8686	338,252		338,252
Other State Revenues	8690	3,921,093	344,128	4,265,221
Total State Revenues	8600	97,594,526	52,603,357	150,197,883

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	61,294,829		61,294,829
Tax Allocation, Supplemental Roll	8812	1,416,783		1,416,783
Tax Allocation, Unsecured Roll	8813	2,913,658		2,913,658
Prior Years Taxes	8816	150,618		150,618
Education Revenues Augmentation Fund (ERAF)	8817	(4,727,436)		(4,727,436)
Redevelopment Agency Funds - Pass Through	8818	3,110,468		3,110,468
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		569,780	569,780
Contract Services	8830			
Contract Instructional Services	8831		1,611,896	1,611,896
Other Contract Services	8832		105,714	105,714
Sales and Commissions	8840		46,656	46,656
Rentals and Leases	8850		64,700	64,700
Interest and Investment Income	8860	3,275,275	123,868	3,399,143
Student Fees and Charges	8870			
Community Services Classes	8872		622,500	622,500
Dormitory	8873		68,300	68,300
Enrollment	8874	5,755,280		5,755,280
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(323,744)		(323,744)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3	6,321		6,321
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,295,311	1,295,311
Instructional Materials Fees and Sales of Materials	8877		202,507	202,507
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	1,014,152		1,014,152
Parking Services and Public Transportation	8881		25,424	25,424
Baccalaureate Degree Program Fee	8882	44,436		44,436
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	187,403	1,790,306	1,977,709
Total Local Revenues	8800	74,118,043	6,526,962	80,645,005
Total Revenues		171,718,039	68,529,239	240,247,278

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 590

Name: YOSEMITE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	45,590	10,454	56,044
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	39,660	13,994,606	14,034,266
Total Other Financing Sources	8900	85,250	14,005,060	14,090,310
Total Revenues and Other Financing Sources		171,803,289	82,534,299	254,337,588

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	3,641,383	214,306	671,004	775,706		5,302,399
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	4,662,699	12,796	138,671	60,428		4,874,594
Business and Management	0500	3,335,735	65,134	36,899	3,902		3,441,670
Media and Communications	0600	193,250		3,564	24,686		221,500
Information Technology	0700	1,562,049	24,741	4,863			1,591,653
Education	0800	5,009,957	602,953	1,207,497	241,967		7,062,374
Engineering and Industrial Technologies	0900	3,493,840	219,693	372,949	2,520,890		6,607,372
Fine and Applied Arts	1000	7,817,662	264,903	458,374	406,035		8,946,974
Foreign language	1100						0
Health	1200	5,737,007	748,756	778,257	610,264		7,874,284
Family and Consumer Sciences	1300	2,923,526	816,362	2,113,025	21,705		5,874,618
Law	1400						0
Humanities(Letters)	1500	8,320,576	46,454	80,102			8,447,132
Library Science	1600						0
Mathematics	1700	4,552,600	29,462	72,047			4,654,109
Military Studies	1800						0
Physical Sciences	1900	3,688,045	35,484	128,499	261,605		4,113,633
Psychology	2000	1,861,534		26,934			1,888,468
Public and Protective Services	2100	2,361,401	283,508	993,030	326,055		3,963,994
Social Sciences	2200	6,061,740	9,994	40,663	7,708		6,120,105
Commercial Services	3000						0
Interdisciplinary Studies	4900	7,507,699	1,372,688	554,023	351,131		9,785,541
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	72,162					72,162
Sub-Total Instructional Activites		72,802,865	4,747,234	7,680,401	5,612,082		90,842,582
Total Expenditures for GF Activities*		73,817,045	91,297,471	29,282,313	11,181,498	33,741,535	239,319,862

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

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		12,142,366	3,336,872	429,114		15,908,352
Course and Curriculum Development	6020		212,178	18,126			230,304
Academic / Faculty Senate	6030		511,308	59,686	1,521		572,515
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	12,865,852	3,414,684	430,635	0	16,711,171
Instructional Support Services	6100						
Learning Center	6110	927,696	1,181,385	173,658	7,583		2,290,322
Library	6120		2,161,730	8,828	67,377		2,237,935
Media	6130		1,284,405	138,557	146,786		1,569,748
Museums and Galleries	6140		45,235				45,235
Academic Information Systems and Technology	6150		1,279,940	89,796	74,649		1,444,385
Other Instructional Support Services	6190		1,857,446	234,258	37,868		2,129,572
Total Instructional Support Services		927,696	7,810,141	645,097	334,263	0	9,717,197
Admissions and Records	6200		3,515,607	239,749	39,726		3,795,082
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		6,734,779	195,104	878		6,930,761
Matriculation and Student Assessment	6320		54,521	141,438			195,959
Transfer Programs	6330		459,770	88,348	340		548,458
Career Guidance	6340		138,118				138,118
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	7,387,188	424,890	1,218	0	7,813,296

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	1,821	3,597,500	1,205,642	374,338		5,179,301
Disabled Student Programs and Services (DSPS)	6420		2,559,028	109,388	119,013		2,787,429
Extended Opportunity Programs and Services (EOPS)	6430		2,211,666	154,470	10,970		2,377,106
Health Services	6440		1,469,661	390,603	36,024		1,896,288
Student Personnel Administration	6450		1,028,225	81,590	119,353		1,229,168
Financial Aid Administration	6460		2,696,819	109,325	69,384		2,875,528
Job Placement Services	6470		696,617	25,114	3,252		724,983
Veterans Services	6480		256,882	17,968	494		275,344
Miscellaneous Student Services	6490		1,773,614	808,212	136,780		2,718,606
Total Other Student Services		1,821	16,290,012	2,902,312	869,608	0	20,063,753
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,847,729	1,502,293	84,618		5,434,640
Custodial Services	6530		4,496,543	284,508	88,739		4,869,790
Grounds Maintenance and Repairs	6550		1,185,641	324,261	76,952		1,586,854
Utilities	6570			4,839,952			4,839,952
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	9,529,913	6,951,014	250,309	0	16,731,236
Planning, Policymaking and Coordinations	6600		6,619,740	2,584,021	448,236		9,651,997

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

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		1,412,728	261,670	140,071		1,814,469
Fiscal Operations	6720		3,156,032	705,070	105,949		3,967,051
Human Resources Management	6730		2,129,653	733,800	623		2,864,076
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,000,000				1,000,000
Staff Development	6750			36,523			36,523
Staff Diversity	6760		42,492	116,462			158,954
Logistical Services	6770		5,055,054	1,068,708	209,689		6,333,451
Management Information Systems	6780		5,869,392	1,029,850	2,632,851		9,532,093
Other General Institutional Support Services	6790		424,240	6,510	6,223		436,973
Total General Institutional Support Services	6700	0	19,089,591	3,958,593	3,095,406	0	26,143,590
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	3,873	548,116	125,210	657		677,856
Community Use of Facilities	6830						0
Economic Development	6840		12,737	2,660			15,397
Other Community Services & Economic Development	6890						0
Total Community Services	6800	3,873	560,853	127,870	657	0	693,253

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2024-2025

Budget Year: 2025-2026

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						0
Child Development Centers	6920		852,741	103,386	16,989		973,116
Farm Operations	6930		10,535				10,535
Food Services	6940		59,266	63			59,329
Parking	6950		351,682	17,839			369,521
Student and Co-Curricular Activities	6960		68,734	18,307			87,041
Student Housing	6970						0
Other Ancillary Services	6990		714,701	56,844	78,437		849,982
Total Ancillary Services	6900	0	2,057,659	196,439	95,426	0	2,349,524
Auxiliary Operations	7000						
Contract Education	7010	80,790	438,382	140,394	3,932		663,498
Other Auxiliary Operations	7090		385,299	16,849			402,148
Total Auxiliary Operations	7000	80,790	823,681	157,243	3,932	0	1,065,646

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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					33,741,535	33,741,535
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	33,741,535	33,741,535
Sub-Total Non-Instructional Activites		1,014,180	86,550,237	21,601,912	5,569,416	33,741,535	148,477,280
Total Expenditures General Fund: activities *		73,817,045	91,297,471	29,282,313	11,181,498	33,741,535	239,319,862

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: YOSEMITE

I.	2025-2026 Appropriations Limit:			
A.	2024-2025 Appropriations Limit:			\$134,697,053
B.	2025-2026 Price Factor:	1.0644		
C.	Population factor:			
	1. 2023-2024 Second Period Actual FTES	15,874.51		
	2. 2024-2025 Second Period Actual FTES	16,634.78		
	3. 2024-2025 Population change factor (C2/C1)	1.0479		
D.	2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)			\$150,239,040
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)			\$150,239,040
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.	2025-2026 Appropriations Limit (D + E.3 - F.3)			\$150,239,040
II.	2025-2026 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			67,224,708
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			563,994
C.	Local Property taxes			64,777,452
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			165,668
H.	2025-2026 Appropriations Subject to Limit			\$132,400,486

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	5,470	0	9,398,920	8,961,743	9,404,390	8,961,743
State Revenues	8600	97,594,526	95,144,315	52,603,357	69,966,163	150,197,883	165,110,478
Local Revenues	8800	74,118,043	72,462,041	6,526,962	6,764,456	80,645,005	79,226,497
Total Revenues		171,718,039	167,606,356	68,529,239	85,692,362	240,247,278	253,298,718
EXPENDITURES:							
Academic Salaries	1000	57,833,643	64,382,749	6,697,207	6,982,858	64,530,850	71,365,607
Classified Salaries	2000	30,423,070	33,895,665	15,838,164	14,987,712	46,261,234	48,883,377
Employee Benefits	3000	43,892,425	44,590,002	10,430,007	10,018,261	54,322,432	54,608,263
Supplies and Materials	4000	1,987,418	1,965,476	3,977,622	5,747,199	5,965,040	7,712,675
Other Operating Expenses and Services	5000	12,626,084	15,011,847	10,691,189	20,080,174	23,317,273	35,092,021
Capital Outlay	6000	4,218,665	4,084,456	6,962,833	7,037,463	11,181,498	11,121,919
Total Expenditures		150,981,305	163,930,195	54,597,022	64,853,667	205,578,327	228,783,862
Excess /(Deficiency) of Revenues over Expenditures		20,736,734	3,676,161	13,932,217	20,838,695	34,668,951	24,514,856
Other Financing Sources	8900	85,250	0	14,005,060	8,233,836	14,090,310	8,233,836
Other Outgo	7000	9,992,099	10,603,428	23,749,436	34,608,656	33,741,535	45,212,084
Net Increase/(Decrease) in Fund Balance		10,829,885	(6,927,267)	4,187,841	(5,536,125)	15,017,726	(12,463,392)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	46,106,882	56,936,767	16,523,291	20,711,132	62,630,173	77,647,899
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	46,106,882		16,523,291		62,630,173	
Ending Fund Balance, June 30		56,936,767	50,009,500	20,711,132	15,175,007	77,647,899	65,184,507

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	169,191	169,000				
Local Revenues	8800	26,402,692	26,400,000				
Total Revenues		26,571,883	26,569,000	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	12,202,187	12,200,000				
Debt Interest and Other Service Charges	7120	9,095,338	9,100,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	21,297,525	21,300,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(21,297,525)	(21,300,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		5,274,358	5,269,000	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	23,737,631	29,011,989		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	23,737,631		0		0	
Ending Fund Balance, June 30		29,011,989	34,280,989	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2024-2025

Budget Year: 2025-2026

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			1,385,954	1,424,250		
Total Income		0	0	1,385,954	1,424,250	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			670,245	616,000		
Employee Benefits	3000			367,392	346,000		
Supplies and Materials	4000			666,543	617,700		
Other Operating Expenses and Services	5000			69,124	69,713		
Capital Outlay	6000			28,933	7,000		
Total Expenditures		0	0	1,802,237	1,656,413	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	(416,283)	(232,163)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(416,283)	(232,163)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	1,399,508	983,225	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,399,508		0	
Ending Fund Balance, June 30		0	0	983,225	751,062	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	452,275	382,300				
Total Income		452,275	382,300	0	0	0	0
Expenditures							
Academic Salaries	1000	22,671	500				
Classified Salaries	2000	51,806	32,760				
Employee Benefits	3000	1,818	1,700				
Supplies and Materials	4000	282,202	338,050				
Other Operating Expenses and Services	5000	187,921	117,600				
Capital Outlay	6000		11,000				
Total Expenditures		546,418	501,610	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(94,143)	(119,310)	0	0	0	0
Other Financing Sources	8900	22,626	33,000				
Other Outgo	7000	22,716	33,000				
Net Increase/(Decrease) in Fund Balance		(94,233)	(119,310)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	478,643	384,410		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	478,643		0		0	
Ending Fund Balance, June 30		384,410	265,100	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2024-2025

Budget Year: 2025-2026

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	2,724,401	1,053,767				
Local Revenues	8800	4,685,596	2,150,172				
Total Income		7,409,997	3,203,939	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	28,518	4,523				
Other Operating Expenses and Services	5000	1,224,403	8,896,620				
Capital Outlay	6000	12,536,683	27,987,662				
Total Expenditures		13,789,604	36,888,805	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(6,379,607)	(33,684,866)	0	0	0	0
Other Financing Sources	8900	5,703,476	1,000,000				
Other Outgo	7000	566,320					
Net Increase/(Decrease) in Fund Balance		(1,242,451)	(32,684,866)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	35,284,230	34,041,779	0	0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	35,284,230		0		0	
Ending Fund Balance, June 30		34,041,779	1,356,913	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2024-2025

Budget Year: 2025-2026

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2024-2025

Budget Year: 2025-2026

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: 2024-2025

Budget Year: 2025-2026

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	464,153	464,000	599,657	599,700		
Other Financing Sources	8900						
Total Income		464,153	464,000	599,657	599,700		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			28,699	28,700		
Capital Outlay	6000						
Total Expenditures		0	0	28,699	28,700		
Net Profit or Loss		464,153	464,000	570,958	571,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		464,153	464,000	570,958	571,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	464,153	7,495,799	8,066,757		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		7,495,799			
Ending Fund Balance, June 30		464,153	928,153	8,066,757	8,637,757		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	551,316	372,000	102,497	70,000	173,919	100,000
Total Income		551,316	372,000	102,497	70,000	173,919	100,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	55,026	50,000			84,342	98,000
Employee Benefits	3000	34,482	40,000			72,075	65,000
Supplies and Materials	4000	17,377	14,000			245	
Other Operating Expenses and Services	5000	175,102	270,000	40,013	40,000		
Capital Outlay	6000		1,000				
Total Expenditures		281,987	375,000	40,013	40,000	156,662	163,000
Excess /(Deficiency) of Revenues over Expenditures		269,329	(3,000)	62,484	30,000	17,257	(63,000)
Other Financing Sources	8900	75,000					
Other Outgo	7000			45,467	30,000		
Net Increase/(Decrease) in Fund Balance		344,329	(3,000)	17,017	0	17,257	(63,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,672,051	2,016,380	397,280	414,297	371,036	388,293
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,672,051		397,280		371,036	
Ending Fund Balance, June 30		2,016,380	2,013,380	414,297	414,297	388,293	325,293

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	43,692,935	43,700,000				
State Revenues	8600	7,000,354	7,000,000				
Local Revenues	8800	22	25	32,000	32,000		
Total Income		50,693,311	50,700,025	32,000	32,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	50,946,749	50,950,000				
Capital Outlay	6000						
Total Expenditures		50,946,749	50,950,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(253,438)	(249,975)	32,000	32,000	0	0
Other Financing Sources	8900	292,554	293,000				
Other Outgo	7000	49,885	50,000	19,600	19,600		
Net Increase/(Decrease) in Fund Balance		(10,769)	(6,975)	12,400	12,400	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	46,076	35,307	328,423	340,823		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	46,076		328,423		0	
Ending Fund Balance, June 30		35,307	28,332	340,823	353,223	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2024-2025

Budget Year: 2025-2026

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				
Total Income		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
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		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	
Ending Fund Balance, June 30		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 590

Name: YOSEMITE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	3,970,907
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	5,068,043
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	165,828
71	ASSOCIATED STUDENTS TRUST FUND	12	RESTRICTED SUBFUND	125,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	292,554

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			3,893,238		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			3,893,238		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		3,072,718			1,469,436		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	1,100,620		1,100,620
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,100,620		1,100,620
Other Operating Expenses and Services	5000		3,072,718		3,072,718	188,263		3,260,981
Capital Outlay	6000							
Library Books	6300				0	299,490		299,490
Equipment	6400							
Equipment - Additional	6410				0	43,715		43,715
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	343,205		343,205
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,072,718	0	3,072,718	1,632,088		4,704,806
Ending Balance					0	3,730,586		3,730,586

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 590

Name: YOSEMITE

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			3,730,586		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			3,730,586		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		3,141,460			1,469,436		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
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	3,119,236		3,119,236
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	3,119,236		3,119,236
Other Operating Expenses and Services	5000		3,141,460		3,141,460	305,650		3,447,110
Capital Outlay	6000							
Library Books	6300				0	305,700		305,700
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	305,700		305,700
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,141,460	0	3,141,460	3,730,586		6,872,046
Ending Balance					0	1,469,436		

Annual Financial and Budget Report

For Actual Year: 2024-2025

District ID: 590

Name: YOSEMITE

EPA Revenue	28,266,279
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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	28,266,279	0	0	28,266,279
TOTAL		28,266,279	0	0	28,266,279

Annual Financial and Budget Report

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 590

Name: YOSEMITE

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2024-2025	9,634,607	12,130,579	21,765,186	N/A	N/A
2025-2026	10,473,685	12,299,479	22,773,164	1,007,978	4.63%
2026-2027	10,473,685	12,340,768	22,814,453	41,289	0.18%
2027-2028	10,473,685	12,753,656	23,227,341	412,888	1.81%
2028-2029	10,473,685	12,570,150	23,043,835	-183,506	-0.79%
2029-2030	10,473,685	12,386,644	22,860,329	-183,506	-0.80%

Does the district have a plan to fund these expenses through 2029-30?
Yes
Explain Yes or No
As of July 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 2024-25 year.
Does the district have an irrevocable trust?
Yes