

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2023-2024)
(Budget Report for Fiscal Year 2024-2025)

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: Tuesday, October 08, 2024

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: 2023-2024

Budget Year: 2024-2025

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	26,358,687	26,382,893		26,382,893
Other	1300	16,629,088	16,909,956		16,909,956
Total Instructional Salaries		42,987,775	43,292,849	0	43,292,849
Non-Instructional Salaries					
Contract or Regular	1200		4,700,314		4,700,314
Other	1400		4,531,470		4,531,470
Total Non-Instructional Salaries		0	9,231,784	0	9,231,784
Total Academic Salaries		42,987,775	52,524,633	0	52,524,633
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		24,376,663	332,472	24,709,135
Other	2300		805,967	23,274	829,241
Total Non-Instructional Salaries		0	25,182,630	355,746	25,538,376
Instructional Aides					
Regular Status	2200	1,899,009	1,974,401		1,974,401
Other	2400	585,745	591,753		591,753
Total Instructional Aides		2,484,754	2,566,154	0	2,566,154
Total Classified Salaries		2,484,754	27,748,784	355,746	28,104,530
Employee Benefits	3000	19,124,359	39,826,098	369,266	40,195,364
Supplies and Materials	4000		1,782,276	1,400	1,783,676
Other Operating Expenses	5000		10,956,049	82,144	11,038,193
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		64,596,888	132,837,840	808,556	133,646,396

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		153,492		153,492
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		3,720,983		3,720,983

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	4,874,475	0	4,874,475
Total for ECS 84362, 50% Law		64,596,888	127,963,365	808,556	128,771,921
Percent of CEE (Instructional Salary Cost / Total CEE)		50.48%	100.00%		
50% of Current Expense of Education			63,981,682		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		64,596,888	127,963,365	808,556	128,771,921
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		64,596,888	132,837,840	808,556	133,646,396
Capital Expenditures	6000	290,524	3,001,258		3,001,258
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		64,887,412	135,839,098	808,556	136,647,654

For Year Ended June 30, 2024

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	3,232,532	445,707	3,678,239
In County Treasury	9112	57,103,178	53,947,972	111,051,150
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	17,050,158	9,333,525	26,383,683
Due from Other Funds	9140	1,994,997	8,383,347	10,378,344
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	388,497	433,243	821,740
TOTAL ASSETS		80,064,362	72,543,794	152,608,156
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	12,761,841	894,873	13,656,714
Accrued Salaries and Wages Payable	9520	7,527,815	1,482,213	9,010,028
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	8,763,912	650,237	9,414,149
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,903,912	52,993,180	57,897,092
TOTAL LIABILITIES		33,957,480	56,020,503	89,977,983

For Year Ended June 30, 2024

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		16,523,291	16,523,291
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	16,523,291	16,523,291
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753	46,106,882		46,106,882
Assigned Fund Balance	9754			0
Total Designated Fund Balance		46,106,882	0	46,106,882
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		46,106,882	16,523,291	62,630,173
TOTAL LIABILITIES AND FUND EQUITY		80,064,362	72,543,794	152,608,156

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	23,610,792		
Investments (at cost)	9120			
Accounts Receivable	9130	123,914		
Due from Other Funds	9140	2,925		
TOTAL ASSETS		23,737,631	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	23,737,631		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		23,737,631	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		23,737,631	0	0
TOTAL LIABILITIES AND FUND EQUITY		23,737,631	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, 2024

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		773,313		344,193		
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		32,488		6,644		
Due from Other Funds	9140		585,814		157,232		
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		34,478				
Prepaid Items	9220						
TOTAL ASSETS		0	1,426,093	0	508,069	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		11,612		29,326		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		14,973				
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570				100		
TOTAL LIABILITIES		0	26,585	0	29,426	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, 2024

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	1,399,508	0	478,643	0	0
Total Designated Fund Balance		0	1,399,508	0	478,643	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	1,399,508	0	478,643	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	1,426,093	0	508,069	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	38,826,743		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	235,655		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		39,062,398	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	3,778,168		
TOTAL LIABILITIES		3,778,168	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	35,284,230		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		35,284,230	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		35,284,230	0	0
TOTAL LIABILITIES AND FUND EQUITY		39,062,398	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

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, 2024

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, 2024

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, 2024

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		7,495,799
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	7,495,799

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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, 2024

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		7,495,799
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	7,495,799
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	7,495,799
TOTAL LIABILITIES AND FUND EQUITY		0	7,495,799

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	1,545,582			1,341,264	69,623			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	755,078				645,978			
Accounts Receivable	9130	11,844			604,709	11,252			
Due from Other Funds	9140	292,992	446,586	371,036					
Student Loans Receivable	9150				50,853				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	247							
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		2,605,743	446,586	371,036	1,996,826	726,853	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	127,709	49,306		175,195	380,471			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	805,983			1,756,283	1,850			
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				19,272	16,109			
Total Current Liabilities and Deferred Revenue		933,692	49,306	0	1,950,750	398,430	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	933,692	49,306	0	1,950,750	398,430	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	1,672,051	397,280	371,036	46,076	328,423			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		1,672,051	397,280	371,036	46,076	328,423	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		1,672,051	397,280	371,036	46,076	328,423	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,605,743	446,586	371,036	1,996,826	726,853	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	27,573		27,573
Higher Education Act	8120		1,819,265	1,819,265
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		135,047	135,047
Student Financial Aid	8150		1,464,559	1,464,559
Veterans Education	8160		135	135
Vocational and Technical Education Act (VATEA)	8170		809,812	809,812
Other Federal Revenues	8190		5,099,405	5,099,405
Total Federal Revenues	8100	27,573	9,328,223	9,355,796
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	78,329,084		78,329,084
Other General Apportionment	8613	369,072		369,072
General Categorical Programs	8620			
Child Development	8621		435,531	435,531
Extended Opportunity Programs and Services(EOPS)	8622		3,951,087	3,951,087
Disabled Students Programs and Services(DSPS)	8623		2,414,954	2,414,954
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		961,821	961,821
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		30,171,939	30,171,939

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	3,004,740		3,004,740
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		669,232	669,232
Other Reimbursable Categorical Programs	8652		465,453	465,453
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	431,563		431,563
Timber Yield Tax	8672	2,417		2,417
Other State Tax Subventions	8673	1,592		1,592
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,720,983	1,933,266	5,654,249
State Mandated Costs	8685	570,578		570,578
Other State Non-Tax Revenues	8686	315,984		315,984
Other State Revenues	8690	3,546,556	399,534	3,946,090
Total State Revenues	8600	90,292,569	41,402,817	131,695,386

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	57,176,024		57,176,024
Tax Allocation, Supplemental Roll	8812	1,674,212		1,674,212
Tax Allocation, Unsecured Roll	8813	2,798,044		2,798,044
Prior Years Taxes	8816	82,631		82,631
Education Revenues Augmentation Fund (ERAF)	8817	(3,439,122)		(3,439,122)
Redevelopment Agency Funds - Pass Through	8818	2,802,886		2,802,886
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		551,085	551,085
Contract Services	8830			
Contract Instructional Services	8831		1,455,937	1,455,937
Other Contract Services	8832		232,533	232,533
Sales and Commissions	8840		69,241	69,241
Rentals and Leases	8850		64,647	64,647
Interest and Investment Income	8860	2,123,804	197,196	2,321,000
Student Fees and Charges	8870			
Community Services Classes	8872		974,377	974,377
Dormitory	8873			0
Enrollment	8874	5,183,701		5,183,701
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(103,674)		(103,674)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3	7,961		7,961
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,120,541	1,120,541
Instructional Materials Fees and Sales of Materials	8877		44,338	44,338
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	871,549		871,549
Parking Services and Public Transportation	8881		17,273	17,273
Baccalaureate Degree Program Fee	8882	44,772		44,772
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	237,916	2,211,238	2,449,154
Total Local Revenues	8800	69,460,704	6,938,406	76,399,110
Total Revenues		159,780,846	57,669,446	217,450,292

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	25,201		25,201
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	2,404	9,941,379	9,943,783
Total Other Financing Sources	8900	27,605	9,941,379	9,968,984
Total Revenues and Other Financing Sources		159,808,451	67,610,825	227,419,276

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	3,504,453	231,919	451,636	608,674		4,796,682
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	4,157,451	11,104	111,858	130,708		4,411,121
Business and Management	0500	2,924,805	86,410	30,750	59,911		3,101,876
Media and Communications	0600	196,247					196,247
Information Technology	0700	1,545,616	18,806	708	27,298		1,592,428
Education	0800	4,405,356	506,901	990,592	158,940		6,061,789
Engineering and Industrial Technologies	0900	2,998,890	274,263	440,071	823,821		4,537,045
Fine and Applied Arts	1000	6,895,426	285,619	497,620	157,603		7,836,268
Foreign language	1100						0
Health	1200	5,174,233	581,963	795,316	132,414		6,683,926
Family and Consumer Sciences	1300	2,838,156	703,341	2,103,568	25,031		5,670,096
Law	1400						0
Humanities(Letters)	1500	7,925,491	28,600	53,243	942		8,008,276
Library Science	1600						0
Mathematics	1700	4,289,719	54,422	43,400	6,786		4,394,327
Military Studies	1800						0
Physical Sciences	1900	3,289,196	9,298	167,371	148,613		3,614,478
Psychology	2000	1,706,963		10,225			1,717,188
Public and Protective Services	2100	2,087,669	404,850	386,257	145,848		3,024,624
Social Sciences	2200	5,068,908	8,739	39,919	10,061		5,127,627
Commercial Services	3000						0
Interdisciplinary Studies	4900	6,613,798	1,091,159	427,227	276,434		8,408,618
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	49,078					49,078
Sub-Total Instructional Activites		65,671,455	4,297,394	6,549,761	2,713,084		79,231,694
Total Expenditures for GF Activities*		66,619,233	82,719,005	25,137,232	6,473,980	32,175,996	213,125,446

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		10,243,727	1,565,715	229,166		12,038,608
Course and Curriculum Development	6020		66,667	8,198			74,865
Academic / Faculty Senate	6030		521,955	36,916			558,871
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	10,832,349	1,610,829	229,166	0	12,672,344
Instructional Support Services	6100						
Learning Center	6110	837,808	824,901	210,046	115,193		1,987,948
Library	6120		2,024,357	5,859	53,057		2,083,273
Media	6130		1,241,059	118,537	188,661		1,548,257
Museums and Galleries	6140		42,971				42,971
Academic Information Systems and Technology	6150		1,241,488	68,555	127,027		1,437,070
Other Instructional Support Services	6190		1,500,045	304,546	24,609		1,829,200
Total Instructional Support Services		837,808	6,874,821	707,543	508,547	0	8,928,719
Admissions and Records	6200		3,308,268	338,765	51,419		3,698,452
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		6,191,926	164,272	251		6,356,449
Matriculation and Student Assessment	6320		9,714	47,182			56,896
Transfer Programs	6330		195,935	7,403			203,338
Career Guidance	6340		130,877				130,877
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	6,528,452	218,857	251	0	6,747,560

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	22,918	2,885,568	658,188	219,647		3,786,321
Disabled Student Programs and Services (DSPS)	6420		2,485,136	184,359	32,565		2,702,060
Extended Opportunity Programs and Services (EOPS)	6430		2,124,530	101,224	14,945		2,240,699
Health Services	6440		1,254,376	316,966	11,880		1,583,222
Student Personnel Administration	6450		970,363	67,619	14,752		1,052,734
Financial Aid Administration	6460		2,544,617	92,021	23,078		2,659,716
Job Placement Services	6470		590,303	24,044	3,594		617,941
Veterans Services	6480		254,053	12,752	3,619		270,424
Miscellaneous Student Services	6490		1,563,206	527,836	104,038		2,195,080
Total Other Student Services		22,918	14,672,152	1,985,009	428,118	0	17,108,197
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,706,793	1,292,876	69,843		5,069,512
Custodial Services	6530		4,349,164	288,330	16,948		4,654,442
Grounds Maintenance and Repairs	6550		1,133,618	125,053	57,180		1,315,851
Utilities	6570			4,425,374			4,425,374
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	9,189,575	6,131,633	143,971	0	15,465,179
Planning, Policymaking and Coordinations	6600		6,004,728	2,411,541	226,929		8,643,198

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		1,405,518	198,976	282,594		1,887,088
Fiscal Operations	6720		2,839,764	374,419	46,441		3,260,624
Human Resources Management	6730		1,833,471	1,262,946			3,096,417
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,000,000				1,000,000
Staff Development	6750			114,722			114,722
Staff Diversity	6760		293,414	446,414			739,828
Logistical Services	6770		4,984,222	664,225	141,217		5,789,664
Management Information Systems	6780		4,941,726	1,425,197	1,687,055		8,053,978
Other General Institutional Support Services	6790		531,949	181,837	4,737		718,523
Total General Institutional Support Services	6700	0	17,830,064	4,668,736	2,162,044	0	24,660,844
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	4,456	598,154	134,243			736,853
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	4,456	598,154	134,243	0	0	736,853

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		728,118	65,009	3,741		796,868
Farm Operations	6930		1,023				1,023
Food Services	6940		5,668				5,668
Parking	6950		336,630	12,943	2,622		352,195
Student and Co-Curricular Activities	6960		82,502	17,795			100,297
Student Housing	6970						0
Other Ancillary Services	6990		664,912	64,161	4,088		733,161
Total Ancillary Services	6900	0	1,818,853	159,908	10,451	0	1,989,212
Auxiliary Operations	7000						
Contract Education	7010	82,596	408,693	210,707			701,996
Other Auxiliary Operations	7090		355,502	9,700			365,202
Total Auxiliary Operations	7000	82,596	764,195	220,407	0	0	1,067,198

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2023-2024

Budget Year: 2024-2025

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					32,175,996	32,175,996
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	32,175,996	32,175,996
Sub-Total Non-Instructional Activites		947,778	78,421,611	18,587,471	3,760,896	32,175,996	133,893,752
Total Expenditures General Fund: activities *		66,619,233	82,719,005	25,137,232	6,473,980	32,175,996	213,125,446

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: YOSEMITE

I.	2024-2025 Appropriations Limit:			
A.	2023-2024 Appropriations Limit:			\$126,746,253
B.	2024-2025 Price Factor:	1.0362		
C.	Population factor:			
	1. 2022-2023 Second Period Actual FTES	14,570.11		
	2. 2023-2024 Second Period Actual FTES	15,874.51		
	3. 2023-2024 Population change factor (C2/C1)	1.0895		
D.	2023-2024 Limit adjusted by inflation and population factors (A * B * C.3)			\$143,088,902
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)			\$143,088,902
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.	2024-2025 Appropriations Limit (D + E.3 - F.3)			\$143,088,902
II.	2024-2025 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			70,599,091
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			563,994
C.	Local Property taxes			63,666,227
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			132,259
H.	2024-2025 Appropriations Subject to Limit			\$134,697,053

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	27,573	0	9,328,223	7,476,884	9,355,796	7,476,884
State Revenues	8600	90,292,569	85,536,051	41,402,817	74,440,509	131,695,386	159,976,560
Local Revenues	8800	69,460,704	71,926,952	6,938,406	5,152,446	76,399,110	77,079,398
Total Revenues		159,780,846	157,463,003	57,669,446	87,069,839	217,450,292	244,532,842
EXPENDITURES:							
Academic Salaries	1000	52,524,633	56,430,447	5,841,102	9,156,574	58,365,735	65,587,021
Classified Salaries	2000	28,102,670	32,584,317	13,436,894	13,775,600	41,539,564	46,359,917
Employee Benefits	3000	40,195,364	42,411,931	9,237,575	10,542,223	49,432,939	52,954,154
Supplies and Materials	4000	1,783,677	2,146,471	3,270,612	5,302,097	5,054,289	7,448,568
Other Operating Expenses and Services	5000	11,038,193	13,034,460	9,044,750	23,496,867	20,082,943	36,531,327
Capital Outlay	6000	3,001,258	3,435,047	3,472,722	5,835,726	6,473,980	9,270,773
Total Expenditures		136,645,795	150,042,673	44,303,655	68,109,087	180,949,450	218,151,760
Excess /(Deficiency) of Revenues over Expenditures		23,135,051	7,420,330	13,365,791	18,960,752	36,500,842	26,381,082
Other Financing Sources	8900	27,605	0	9,941,379	6,144,828	9,968,984	6,144,828
Other Outgo	7000	10,870,664	13,866,427	21,305,332	29,731,599	32,175,996	43,598,026
Net Increase/(Decrease) in Fund Balance		12,291,992	(6,446,097)	2,001,838	(4,626,019)	14,293,830	(11,072,116)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	33,814,890	46,106,882	14,521,453	16,523,291	48,336,343	62,630,173
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	33,814,890		14,521,453		48,336,343	
Ending Fund Balance, June 30		46,106,882	39,660,785	16,523,291	11,897,272	62,630,173	51,558,057

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	102,011	102,000				
Local Revenues	8800	22,572,802	22,575,000				
Total Revenues		22,674,813	22,677,000	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	11,774,180	11,775,000				
Debt Interest and Other Service Charges	7120	8,546,311	8,550,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	20,320,491	20,325,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(20,320,491)	(20,325,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		2,354,322	2,352,000	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	21,383,309	23,737,631		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	21,383,309		0		0	
Ending Fund Balance, June 30		23,737,631	26,089,631	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2023-2024

Budget Year: 2024-2025

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			1,281,054	1,385,000		
Total Income		0	0	1,281,054	1,385,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			642,201	595,000		
Employee Benefits	3000			364,850	376,000		
Supplies and Materials	4000			602,662	631,950		
Other Operating Expenses and Services	5000			78,560	64,195		
Capital Outlay	6000			14,975	7,000		
Total Expenditures		0	0	1,703,248	1,674,145	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	(422,194)	(289,145)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(422,194)	(289,145)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	1,821,702	1,399,508	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,821,702		0	
Ending Fund Balance, June 30		0	0	1,399,508	1,110,363	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	448,760	379,400				
Total Income		448,760	379,400	0	0	0	0
Expenditures							
Academic Salaries	1000	22,539	26,500				
Classified Salaries	2000	36,524	39,000				
Employee Benefits	3000	1,551	1,600				
Supplies and Materials	4000	287,024	368,800				
Other Operating Expenses and Services	5000	151,653	137,950				
Capital Outlay	6000	16,840	10,500				
Total Expenditures		516,131	584,350	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(67,371)	(204,950)	0	0	0	0
Other Financing Sources	8900	53,549	25,000				
Other Outgo	7000	38,549					
Net Increase/(Decrease) in Fund Balance		(52,371)	(179,950)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	531,014	478,643		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	531,014		0		0	
Ending Fund Balance, June 30		478,643	298,693	0	0	0	0

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	2,491,337					
Local Revenues	8800	4,200,321	1,900,000				
Total Income		6,691,658	1,900,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	26,404	44,462				
Other Operating Expenses and Services	5000	1,880,372	7,352,673				
Capital Outlay	6000	7,938,435	26,136,327				
Total Expenditures		9,845,211	33,533,462	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(3,153,553)	(31,633,462)	0	0	0	0
Other Financing Sources	8900	9,570,391	2,719,603				
Other Outgo	7000	28,860					
Net Increase/(Decrease) in Fund Balance		6,387,978	(28,913,859)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	28,896,252	35,284,230	0	0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	28,896,252		0		0	
Ending Fund Balance, June 30		35,284,230	6,370,371	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2023-2024

Budget Year: 2024-2025

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: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2023-2024

Budget Year: 2024-2025

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			464,996	465,000		
Other Financing Sources	8900						
Total Income		0	0	464,996	465,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			26,956	27,000		
Capital Outlay	6000						
Total Expenditures		0	0	26,956	27,000		
Net Profit or Loss		0	0	438,040	438,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	438,040	438,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	7,057,759	7,495,799		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		7,057,759			
Ending Fund Balance, June 30		0	0	7,495,799	7,933,799		

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	534,729	360,000	98,612	76,000	169,153	122,000
Total Income		534,729	360,000	98,612	76,000	169,153	122,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	37,748	50,000			99,403	113,000
Employee Benefits	3000	25,831	40,000			56,661	70,000
Supplies and Materials	4000	10,887	30,500		1,500		2,000
Other Operating Expenses and Services	5000	185,107	283,900	29,406	39,000		
Capital Outlay	6000	3,408	6,600				
Total Expenditures		262,981	411,000	29,406	40,500	156,064	185,000
Excess /(Deficiency) of Revenues over Expenditures		271,748	(51,000)	69,206	35,500	13,089	(63,000)
Other Financing Sources	8900	75,000	75,000				
Other Outgo	7000	300	24,000	49,306	35,500		
Net Increase/(Decrease) in Fund Balance		346,448	0	19,900	0	13,089	(63,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,325,603	1,672,051	377,380	397,280	357,947	371,036
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,325,603		377,380		357,947	
Ending Fund Balance, June 30		1,672,051	1,672,051	397,280	397,280	371,036	308,036

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	32,810,458	32,800,000				
State Revenues	8600	5,950,345	5,950,000				
Local Revenues	8800	49	50	28,187	28,000		
Total Income		38,760,852	38,750,050	28,187	28,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	38,768,977	38,750,000				
Capital Outlay	6000						
Total Expenditures		38,768,977	38,750,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(8,125)	50	28,187	28,000	0	0
Other Financing Sources	8900	2,000	2,000				
Other Outgo	7000	7,567	7,500	21,775	21,800		
Net Increase/(Decrease) in Fund Balance		(13,692)	(5,450)	6,412	6,200	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	59,768	46,076	322,011	328,423		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	59,768		322,011		0	
Ending Fund Balance, June 30		46,076	40,626	328,423	334,623	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

590 YOSEMITE

For Actual Year: 2023-2024

Budget Year: 2024-2025

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: 2023-2024

District ID: 590

Name: YOSEMITE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,564,684
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	15,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	8,903,641
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	666,750
71	ASSOCIATED STUDENTS TRUST FUND	12	RESTRICTED SUBFUND	75,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	2,000

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			3,508,623		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			3,508,623		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		3,720,983			1,933,266		
		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								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	998,358		998,358
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	998,358		998,358
Other Operating Expenses and Services	5000		3,720,983		3,720,983	287,496		4,008,479
Capital Outlay								
Library Books	6300				0	262,797		262,797
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	262,797		262,797
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,720,983	0	3,720,983	1,548,651		5,269,634
Ending Balance					0	3,893,238		3,893,238

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 590

Name: YOSEMITE

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			3,893,238		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			3,893,238		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		2,877,312			1,933,266		
		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	3,269,668		3,269,668
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	3,269,668		3,269,668
Other Operating Expenses and Services	5000		2,877,312		2,877,312	334,543		3,211,855
Capital Outlay	6000							
Library Books	6300				0	289,027		289,027
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	289,027		289,027
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,877,312	0	2,877,312	3,893,238		6,770,550
Ending Balance					0	1,933,266		

Annual Financial and Budget Report

For Actual Year: 2023-2024

District ID: 590

Name: YOSEMITE

EPA Revenue	3,004,740
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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	3,004,740	0	0	3,004,740
TOTAL		3,004,740	0	0	3,004,740

Annual Financial and Budget Report

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 590

Name: YOSEMITE

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2023-2024	8,571,624	10,699,717	19,271,341	N/A	N/A
2024-2025	8,571,624	10,848,101	19,419,725	148,384	0.77%
2025-2026	8,571,624	11,068,672	19,640,296	220,571	1.14%
2026-2027	8,571,624	11,229,088	19,800,712	160,416	0.82%
2027-2028	8,571,624	11,710,334	20,281,958	481,246	2.43%
2028-2029	8,571,624	11,710,334	20,281,958		0.00%

Does the district have a plan to fund these expenses through 2028-29?
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 2023-24 year.
Does the district have an irrevocable trust?
Yes