



# YOSEMITE COMMUNITY COLLEGE DISTRICT

## 2024-2025 TENTATIVE BUDGET



June 12, 2024

Prepared by  
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# Yosemite Community College District

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# YCCD Mission

The Yosemite Community College District is committed to responding to the needs of our diverse community through excellence in teaching, learning and support programs contributing to social, cultural, and economic development and wellness.

## About the District

The Yosemite Community College District (YCCD or District) includes two comprehensive, two-year colleges -- Columbia College and Modesto Junior College -- and a Central Services unit. The District includes all of two counties (Stanislaus and Tuolumne) and parts of four others (Calaveras, Merced, San Joaquin and Santa Clara). Geographically, the District is one of the largest in California, transecting more than 100 miles of the San Joaquin Valley from the Coast Range on the west to the Sierra Nevada on the east. The boundaries encompass over 4,500 square miles serving a population of more than 550,000.

In the 2023-24 academic year, there were approximately 28,000 students enrolled (unduplicated headcount). The District employs a staff of over 1,450 (excluding student workers).

Modesto Junior College (MJC) was founded in 1921 as one of the first junior college districts established in the state of California. The college has two campuses approximately 1 ½ miles apart. As an institution over 100 years old, the college strives to maintain the same dedication and service to its community that framed its beginnings. The mission of MJC is: “Empowering students to discover opportunities and reach their goals through access to and inclusion in higher education.”

Established in 1968, Columbia College serves the rural Mother Lode region in the foothills of the Sierra Nevada. The college sits on 280 acres of forestland in Sonora. The mission of Columbia College is: “Centered in the Sierra foothills, Columbia College offers students of diverse backgrounds many opportunities for discovery and success. Through a supportive and engaging learning environment, students master foundational skills, explore their passions, attain degrees and certificates, and pursue career and transfer pathways. We collaborate with surrounding communities to cultivate intellectual, cultural and economic vitality. Columbia College inspires students to become inquisitive, creative, and thoughtful life-long learners.”

YCCD staff and administrators are committed to ensuring that each student who enters Columbia College and Modesto Junior College, regardless of their educational development, has an opportunity to exit with the skills and education they need to achieve their goals. Employees of the colleges and district collaborate together to maximize the learning opportunities and successes for all students in the district.

# State Budget and District Budget Assumptions

The Tentative Budget is based on the Governor’s budget proposal released in January 2024.

## *State Budget Process*

The Governor releases the next fiscal year’s proposed budget in January. During the state’s budget development process, the Governor then releases the May Revise, which includes revision to the budget based on any changes that have occurred between January and May, and allows the original budget to be evaluated based upon updated tax revenue projections following the April 15<sup>th</sup> tax deadline.

The May Revise is then considered by both the Senate and Assembly. Both houses then vote on their recommendations and any disagreements between the two houses are then resolved during conference committee. The final budget is required to be approved by the state legislature by June 15<sup>th</sup> and the Governor signs the budget by June 30<sup>th</sup>.

## *January 10<sup>th</sup> Budget*

The proposed state budget reflects a deficit of \$37.9 billion. The state General Fund shows a decrease of about 9.6% in expenditures for the budget year. To close the gap on the deficit, the budget proposes the following:

- Utilizing Reserves \$13.1 billion
- Spending Reductions \$8.5 billion
- Revenue/Internal Borrowing \$5.7 billion
- Delays \$5.1 billion
- Fund Shifts \$3.4 billion
- Deferrals \$2.1 billion

Each year, the state calculates a “minimum guarantee” for school and community college funding based on a set of formulas established in Proposition 98 and related statutes. Revised Proposition 98 levels represent a decrease of approximately \$11.3 billion over a three-year period relative to the 2023 Budget Act. Recognizing that the delay in the tax filing deadline to November 16, 2023 impacted state revenue projections for the 2022-23 year, this January budget proposes statutory changes to address roughly \$8 billion of this decrease to avoid impacting existing K-12 and community college district budgets. Proposition 98 funding for community colleges in 2024-25 provides about \$930 million in budget adjustments. These budget adjustments including the following:

- Cost of Living Adjustment (COLA) for the Student-Centered Funding Formula (SCFF) in the amount of \$69.1 million, which equates to a 0.76% increase
- Provide COLA for several categorical programs of \$9.3 million
- Provide SCFF enrollment growth of \$29.6 million

- Withdrawal from the K-14 Rainy Day Fund of \$235.9 million for 2023-24 and \$486.2 million for 2024-25 to support SCFF resource needs
- Nursing Program support of \$60 million in one-time funds to expand nursing programs

There were no significant changes to the SCFF included in the proposed budget. The SCFF funding allocation remains as 70% base allocation, 20% supplemental allocation, and 10% student success allocation.

### *May Revision*

The May Revision for the state addresses anticipated shortfalls in both the 2024-25 and 2025-26 fiscal years. The multiyear focus includes significant spending cuts to statewide government, reductions to new programs, and pauses of new investments. The budget problem for the state has grown from the January amount of \$37.9 billion to the May Revision amount of \$44.9 billion. The state has already worked through an early action budget package which will offset the budget problem by \$17.3 billion. The Governor’s budget solutions for 2024-25 include the use of reserves, reductions, borrowing, delays, fund shifts, and deferrals.

The budget proposal for the California Community Colleges focuses on stability in the context of the significant budget deficit. It includes no major core reductions to programs or services, instead drawing on reserves and operational savings to bring the overall budget in balance. Overall, funding increases slightly compared to the current year enacted budget.

For the community college system, adjustments include the following:

- COLA for the SCFF at 1.07%
- COLA for several categorical programs
- Systemwide enrollment growth of 0.5%

One-time allocations remain limited:

- Nursing program capacity \$60 million
- Vision 2030 priorities \$35 million

### *Emergency Conditions*

The District has benefited from the protection of Emergency Conditions Allowance for the last several years as enabled by California Education Code Section 58146. The intent behind this protection was that districts should not lose Full-Time Equivalent Students (FTES) apportionment as a result of an emergency or extraordinary condition as created by the pandemic.

For YCCD, our base allocation which makes up 70% of the SCFF, is funded on our FTES calculations. Even though our FTES declined during the pandemic, YCCD revenue allocations remained consistent due to being funded at a higher FTES level compared to our actual FTES calculations. The base allocation for FTES is a three-year average. For 24/25, the base

allocation will be calculated on years 19/20, 23/24, and 24/25 instead of 22/23, 23/24, and 24/25. The District has nearly reached the FTES level similar to our 19/20 calculation. It appears that the impacts of coming out of Emergency Conditions will be minimal for YCCD.

The supplemental allocation represents 20% of the SCFF calculation and will be calculated on the 23/24 headcount of AB540 students, Pell Grant recipients, and Promise Grant recipients. This calculation is based on one year only, unlike the base and student success portions of the SCFF.

The student success allocation represents 10% of the SCFF calculation and is based on a number of factors including degree attainment, transfer, attainment of a living wage, and other factors. This allocation is based on a three-year average which will include 21/22, 22/23, and 23/24.

With the base allocation using our actual 23/24 and 24/25 FTES as part of the calculation, the District will have a slightly lower three-year average which would result in a lower revenue calculation. However, Stability Protection funding as described in California Education Code Section 84750.4(g)(4)(A), will protect our 2024-25 apportionment allocation, but that protection is only for one year. Stability is available every year, but the District will essentially see a step down in revenues as only one year is protected at a time.

The 2022 Budget Act extended the revenue protections in a modified form beginning in 2025-26, with a district's 2024-25 funding representing its new "floor." Starting in 2025-26, districts will be funded at either their SCFF generated amount that year or their "floor" (2024-25 funding amount), whichever is higher. This revised hold harmless provision will no longer include adjustments to reflect cumulative COLAs over time, as is the case with the provision in effect through 2024-25.

As part of receiving Emergency Conditions Allowance funding for the 2022-23 fiscal year, the District was required to submit a recovery plan detailing actions to increase enrollment, persistence, and completion, and perform other steps including adopting a board policy aiming to align reserve balances to recommendations included in the Government Finance Officers Association Budgeting Best Practices. YCCD updated policy 6305 *Reserves* based on the guidance so that the District will have "...reserves of no less than two months of regular unrestricted general fund operating expenditures...." This represents a calculated reserve balance of 16.67%.

### *Resource Allocation Model*

The allocations to the colleges and Central Services in this budget are based on the Resource Allocation Model (RAM) that was developed through the District Fiscal Advisory Council (DFAC). DFAC is an advisory council to the Chancellor and its membership consists of all constituency groups of the District. The RAM was in a pilot phase for several years as DFAC worked through several important topics. The RAM has now received constituency group approval and this budget reflects an approved model for the 2024-25 fiscal year.

The RAM allocates resources to Columbia College and Modesto Junior College based on their earnings under the SCFF metrics and Central Services based on its share of costs. Additionally, institutional costs are deducted before resources are allocated to the three sites. Institutional costs are those expenditures for items that are used district-wide such as insurance premiums or software subscriptions.

The allocations to Columbia College and Central Services have exceeded their “fair share” of funding as calculated by the RAM. The RAM was created to align resource allocation with the newly implemented SCFF. In order to more appropriately allocate the SCFF earnings, Modesto Junior College should be allocated new resources made available to the District. It is expected that Modesto Junior College will continue to receive a larger share of the overall district budget as additional resources become available. The Tentative Budget reflects an on-going allocation to Modesto Junior College of \$500,000 to continue to increase available resources at the college.

DFAC created a fund balance reserve procedure during the 2020-21 fiscal year. Each site is allowed to retain 75% of savings at the respective site with 25% reverting back to the unrestricted general fund balance. This process allows the colleges and Central Services to plan for large purchases, avoid unnecessary end of year spending, and implement new projects based on site specific planning and spending priorities. For the 2024-25 fiscal year, the Tentative Budget includes a portion of the available site-specific reserves being spent by Modesto Junior College, Columbia College, and Central Services. This amount will be updated at the Final Budget.

#### *YCCD Budget*

The Tentative Budget utilizes a deficit factor of 2.50% that will be applied to overall apportionment. This deficit factor amount will allow the District to conservatively budget revenues in case there is a decrease in state revenue collections. Ongoing discussion of a recession and increases in interest rates could impact revenue collections for California.

The Tentative Budget has incorporated the negotiated compensation model salary schedule increase for the Yosemite Faculty Association (YFA). The model requires the YFA salary schedule to be at or above the median salary among all California community colleges. The YFA salary schedule will increase by a rate of 5.3123%.

Salary increases for the California School Employees Association Chapter 420 (CSEA), Leadership Team Advisory Council (LTAC), and Executive employees have also been increased by 5.3123%.

Salary and benefit changes associated with step/column/longevity, pension rate increases, other fringe benefit changes, and classification review estimated costs have been included in the Tentative Budget.



All eligible employees of the District are budgeted to receive medical benefits at a maximum rate of \$2,200 per month. Premiums for dental, life, workers compensation, and unemployment insurance are expected to remain similar for next year.

Institutional cost increases for legal fees and utilities are reflected in the budget. Total Cost of Ownership amounts for Facilities and IT continue to be allocated. One-time allocations for Columbia College dorm improvement and a potential site planning for the Patterson area are also included in the budget.

The colleges continue to support free parking for students with COVID Block Grant resources while the District builds in ongoing funds to support this endeavor. Another allocation to support this in an ongoing manner is included in the budget.

The needs of the District are many, and while it is a challenge to adequately meet all, YCCD strives to make progressive steps toward funding for infrastructure, facilities maintenance, technology innovations, and security/public safety.

### *Tentative Budget*

Based on the January Governor’s Proposed Budget, Yosemite Community College District used the following assumptions to build its Tentative Budget:

#### *Revenue Assumptions*

- Total Unrestricted General Fund Revenue - \$154,684,809

1)	Total Computational Revenue • 2.5% Deficit Factor	\$ 146,135,586 <\$3,653,390>
2)	State Mandated Block Grant	576,000
3)	Part-Time Faculty Allocation	340,000
4)	Part-Time Faculty Office Hours	224,800
5)	Enrollment Administration Fee	316,500
6)	Lottery	2,877,313
7)	Non-Resident Tuition	690,000
8)	Interest Income	1,000,000
9)	Enrollment Fee - Baccalaureate	40,000
10)	Other Local Revenue	250,000
11)	CalSTRS On-Behalf Payment	4,000,000
12)	Full time faculty	1,888,000
13)	<b>Total Revenue</b>	<b>\$ 154,684,809</b>

*Expenditure Assumptions*

- *Total On-Going Unrestricted General Fund Expenditures – \$154,684,809*
- *Total One-Time Unrestricted General Fund Expenditures – \$5,097,815*
- *Total General Fund Expenditures - \$159,782,624*

1)	<b>Base Budget</b> <sup>1</sup>	\$ 140,426,624
	<b><i>On-Going Augmentation to the Base Budget</i></b>	
2)	Estimated Health Increase	2,344,105
3)	Cover longevity and step and column movement	964,859
4)	PERS and STRS rate increases/decrease	394,217
5)	Classification & Review (LTAC & CSEA)	450,000
6)	Salary Increase of 5.3123%	4,423,495
7)	Changes to Institutional Costs	640,777
8)	YFA Negotiated Adjustments	1,500,000
	<b>New Agreed Upon Ongoing Items</b>	
9)	Free Parking for Students	540,732
10)	Allocate Additional Funds to MJC	500,000
	<b>Additional Annual Agreed-upon Allocations</b>	
11)	Facilities and IT TCO	1,500,000
12)	Retiree Health Benefits Trust Contribution	1,000,000
<b>13)</b>	<b>Total On-Going Unrestricted General Fund Expenditures</b>	<b>\$154,684,809</b>
	<b>One Time Augmentations</b>	
14)	Site Specific Reserve Carryover	<b>3,187,200</b>
15)	IT TCO & Web Design Carryover	<b>710,615</b>
16)	Tentative Allocation to Fund 41 – Dorms	<b>1,000,000</b>
17)	Tentative Allocation to Fund 41 – Patterson	<b>200,000</b>
<b>18)</b>	<b>Total Expenditures</b>	<b>\$159,782,624</b>

<sup>1</sup> Base Budget is prior year ending budget less one-time allocations.

*Fund Balance Reconciliation*

1)	<b>Estimated Beginning Fund Balance</b>	\$ 42,469,030
2)	Total Revenue	154,684,809
3)	On-Going Expenditures	<154,684,809>
4)	One-Time Expenditures	<5,097,815>
5)	Change in Fund Balance	<5,097,815>
6)	<b>Ending Fund Balance</b>	<b>\$37,371,215</b>

*Sources of Information:*

Association of Chief Business Officials  
California Community Colleges Chancellor's Office  
School Services of California  
Office of the Governor  
Community College League of California

# General Fund Description

The General Fund is the primary operating fund of the district. It is used to account for those transactions that, in general, cover the full scope of operations of the district (instruction, administration, student services, maintenance and operations, etc.). All financial resources, and transactions, except those required to be accounted for in another fund, shall be accounted for in the General Fund.

Examples of activities that should **not** be accounted for in the General Fund include non-instructional expenditures of the district's child development program, food service, or farm operations, which are accounted for within the Special Revenue or Enterprise Funds as determined by the district governing board. Similarly, resources used for major capital outlay projects, including Scheduled Maintenance and Special Repairs, are accounted for in a Capital Projects Fund. The accumulation of resources for the repayment of long-term debt will be accounted for in a Debt Service Fund.

For purposes of flexibility, the district may establish any number of subfunds or accounts to constitute its General Fund; however, for financial reporting, these must be consolidated into either the Unrestricted Subfund or Restricted Subfund. The Unrestricted Subfund is used to account for resources available for the general purposes of district operations and support of its educational programs. The Restricted Subfund is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure.

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## District Total Unrestricted General Fund

		2023-24	2023-24	2024-25
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	<b>Revenue</b>			
	State Revenue			
1)	Apportionment	\$ 139,297,356	\$ 139,297,356	\$ 142,482,196
2)	Other State Revenue	10,655,535	10,336,936	10,222,613
3)	Local Revenue	1,584,240	2,714,098	1,980,000
4)	Federal Revenue	-	12,959	-
5)	<b>Total Revenue</b>	<b>\$ 151,537,131</b>	<b>\$ 152,361,349</b>	<b>\$ 154,684,809</b>
	<b>Expenditures</b>			
6)	Academic Salaries	\$ 50,085,285	\$ 50,902,409	\$ 55,967,195
7)	Classified and Other Nonacademic Salaries	29,480,412	27,975,627	32,836,416
8)	Employee Benefits	40,010,953	36,256,162	42,849,066
9)	Supplies and Materials	1,383,659	1,528,170	1,112,680
10)	Other Operating Expenses and Services	11,364,714	11,251,620	13,328,719
11)	Capital Outlay	2,948,554	1,825,719	1,194,619
12)	Other Outgo	17,003,013	7,961,003	5,987,429
13)	<b>Total Expenditures</b>	<b>\$ 152,276,590</b>	<b>\$ 137,700,710</b>	<b>\$ 153,276,124</b>
	<b>Contingencies/Transfers Out</b>			
14)	One-Time Initiatives	\$ -	\$ -	\$ -
15)	Unfunded Retiree Liability	1,000,000	1,000,000	1,000,000
16)	Capital Outlay Transfer (TCO)	1,000,000	1,000,000	1,000,000
17)	Information Technology (TCO - Carryover)	500,000	-	500,000
18)	Health Fund Transfer	6,500	6,500	6,500
19)	Cal-STRS On-Behalf Payment	4,000,000	4,000,000	4,000,000
20)	<b>Total Contingencies/Transfers Out</b>	<b>\$ 6,506,500</b>	<b>\$ 6,006,500</b>	<b>\$ 6,506,500</b>
21)	<b>Total Expenditures and Contingencies/Transfers Out</b>	<b>\$ 158,783,090</b>	<b>\$ 143,707,210</b>	<b>\$ 159,782,624</b>
22)	<b>Increase/Decrease in Fund Balance</b>	<b>\$ (7,245,959)</b>	<b>\$ 8,654,140</b>	<b>\$ (5,097,815)</b>
23)	<b>Beginning Fund Balance</b>	<b>\$ 33,814,890</b>	<b>\$ 33,814,890</b>	<b>\$ 42,469,030</b>
24)	Reserve for Encumbrances, Prepaids, Inventory	1,226,914	1,226,914	-
25)	Required Reserve (Board Policy 6305)	15,227,659	13,971,000	15,327,612
26)	Reserve for PERS & STRS Rate Increases	3,000,000	3,000,000	3,000,000
27)	Site Specific Reserve	3,241,600	6,427,774	11,040,143
28)	IT TCO & Web Design	-	710,615	-
29)	Budget Planning	3,872,758	17,132,727	8,003,460
30)	<b>Total Ending Fund Balance</b>	<b>\$ 26,568,931</b>	<b>\$ 42,469,030</b>	<b>\$ 37,371,215</b>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Unrestricted General Fund

		2023-24	2023-24	2024-25
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
	State Revenue			
1)	Apportionment	\$ -	\$ -	\$ -
2)	Other State Revenue	-	-	-
3)	Local Revenue	650,000	800,469	650,000
4)	Federal Revenue	-	-	-
5)	<b>Total Revenue</b>	<b>\$ 650,000</b>	<b>\$ 800,469</b>	<b>\$ 650,000</b>
<b>Expenditures</b>				
6)	Academic Salaries	\$ 42,091,895	\$ 42,479,919	\$ 47,861,956
7)	Classified and Other Nonacademic Salaries	10,294,982	10,164,653	11,557,669
8)	Employee Benefits	23,677,016	21,419,670	24,990,842
9)	Supplies and Materials	326,171	196,639	389,481
10)	Other Operating Expenses and Services	1,987,066	1,983,759	2,607,533
11)	Capital Outlay	636,499	289,892	518,494
12)	Other Outgo	5,985,577	699,927	1,197,389
13)	<b>Total Expenditures</b>	<b>84,999,206</b>	<b>77,234,459</b>	<b>89,123,364</b>
<b>Contingencies/Transfers Out</b>				
14)	One-Time Initiatives	\$ -	\$ -	\$ 400,000
15)	Unfunded Retiree Liability	-	-	-
16)	Capital Outlay Transfer (TCO)	-	-	-
17)	Information Technology (TCO - Carryover)	-	-	-
18)	Health Fund Transfer	-	-	-
19)	Cal-STRS On-Behalf Payment	-	-	-
20)	<b>Total Contingencies/Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>
21)	<b>Total Expenditures and Contingencies/Transfers Out</b>	<b>\$ 84,999,206</b>	<b>\$ 77,234,459</b>	<b>\$ 89,523,364</b>
22)	<b>Site Specific Reserve Expenditures</b>	<b>\$ 2,029,494</b>	<b>\$ 239,920</b>	<b>\$ 1,790,600</b>
23)	<b>Budget Savings/Budget (Deficit)</b>	<b>-</b>	<b>5,775,434</b>	<b>-</b>
24)	<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>4,312,314</b>	<b>\$ -</b>
25)	Reserve for Encumbrances, Prepays, Inventory	12,010	12,010	-
26)	Required Reserve (Board Policy 6305)	-	-	-
27)	Reserve for PERS & STRS Rate Increase	-	-	-
28)	Site Specific Reserve	2,282,820	4,072,394	6,613,370
29)	Budget Planning	-	-	-
30)	<b>Total Ending Fund Balance</b>	<b>\$ 2,294,830</b>	<b>\$ 4,084,404</b>	<b>\$ 6,613,370</b>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Unrestricted General Fund

		2023-24	2023-24	2024-25
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
	State Revenue			
1)	Apportionment	\$ -	\$ -	\$ -
2)	Other State Revenue	-	-	-
3)	Local Revenue	80,000	123,200	80,000
4)	Federal Revenue	-	-	-
5)	<b>Total Revenue</b>	<b>\$ 80,000</b>	<b>\$ 123,200</b>	<b>\$ 80,000</b>
<b>Expenditures</b>				
6)	Academic Salaries	\$ 7,281,555	\$ 7,662,363	\$ 7,422,103
7)	Classified and Other Nonacademic Salaries	2,866,368	2,536,712	3,190,872
8)	Employee Benefits	4,782,402	4,322,106	4,792,381
9)	Supplies and Materials	73,383	62,199	61,100
10)	Other Operating Expenses and Services	775,310	521,230	926,808
11)	Capital Outlay	241,147	181,742	261,798
12)	Other Outgo	1,906,549	32,251	2,229,837
13)	<b>Total Expenditures</b>	<b>\$ 17,926,714</b>	<b>\$ 15,318,602</b>	<b>\$ 18,884,899</b>
<b>Contingencies/Transfers Out</b>				
14)	One-Time Initiatives	\$ -	\$ -	\$ -
15)	Unfunded Retiree Liability	-	-	-
16)	Capital Outlay Transfer (TCO)	-	-	-
17)	Information Technology (TCO - Carryover)	-	-	-
18)	Health Fund Transfer	-	-	-
19)	Cal-STRS On-Behalf Payment	-	-	-
20)	<b>Total Contingencies/Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
21)	<b>Total Expenditures and Contingencies/Transfers Out</b>	<b>\$ 17,926,714</b>	<b>\$ 15,318,602</b>	<b>\$ 18,884,899</b>
22)	<b>Site Specific Reserve Expenditures</b>	<b>\$ 958,780</b>	<b>\$ 250,180</b>	<b>\$ 708,600</b>
23)	<b>Budget Savings/Budget (Deficit)</b>	<b>-</b>	<b>1,547,389</b>	<b>-</b>
24)	<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>1,917,560</b>	<b>\$ -</b>
25)	Reserve for Encumbrances, Prepays, Inventory	112,295	112,295	-
26)	Required Reserve (Board Policy 6305)	-	-	-
27)	Reserve for PERS & STRS Rate Increase	-	-	-
28)	Site Specific Reserve	958,780	1,667,380	2,119,322
29)	Budget Planning	-	-	-
30)	<b>Total Ending Fund Balance</b>	<b>\$ 1,071,075</b>	<b>\$ 1,779,675</b>	<b>\$ 2,119,322</b>



# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Central Services Unrestricted General Fund

		2023-24	2023-24	2024-25
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
	State Revenue			
1)	Apportionment	\$ 139,297,356	\$ 139,297,356	\$ 142,482,196
2)	Other State Revenue	6,655,535	6,336,936	6,222,613
3)	Local Revenue	854,240	1,790,429	1,250,000
4)	Federal Revenue	-	12,959	-
5)	<b>Total Revenue</b>	<b>\$ 146,807,131</b>	<b>\$ 147,437,681</b>	<b>\$ 149,954,809</b>
<b>Expenditures</b>				
6)	Academic Salaries	\$ 711,835	\$ 760,127	\$ 683,136
7)	Classified and Other Nonacademic Salaries	16,319,062	15,274,262	18,087,875
8)	Employee Benefits	11,551,535	10,514,385	13,065,843
9)	Supplies and Materials	984,105	1,269,332	662,099
10)	Other Operating Expenses and Services	2,047,844	1,776,150	1,616,447
11)	Capital Outlay	1,060,908	323,228	414,327
12)	Other Outgo	3,110,887	1,228,824	2,082,863
13)	<b>Total Expenditures</b>	<b>\$ 35,786,176</b>	<b>\$ 31,146,310</b>	<b>\$ 36,612,590</b>
<b>Contingencies/Transfers Out</b>				
14)	One-Time Initiatives	\$ -	\$ -	\$ (400,000)
15)	Unfunded Retiree Liability	-	-	-
16)	Capital Outlay Transfer (TCO)	-	-	-
17)	Information Technology (TCO - Carryover)	-	-	-
18)	Health Fund Transfer	-	-	-
19)	Cal-STRS On-Behalf Payment	-	-	-
20)	<b>Total Contingencies/Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (400,000)</b>
21)	<b>Total Expenditures and Contingencies/Transfers Out</b>	<b>\$ 35,786,176</b>	<b>\$ 31,146,310</b>	<b>\$ 36,212,590</b>
22)	<b>Site Specific Reserve Expenditures</b>	<b>\$ 1,938,121</b>	<b>\$ 1,250,121</b>	<b>\$ 688,000</b>
23)	<b>IT TCO &amp; Web Design</b>	<b>\$ 1,193,592</b>	<b>\$ 482,977</b>	<b>\$ 710,615</b>
24)	<b>Budget Savings/Budget (Deficit)</b>	<b>-</b>	<b>3,076,602</b>	<b>-</b>
25)	<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>1,938,121</b>	<b>\$ -</b>
26)	Reserve for Encumbrances, Prepays, Inventory	1,102,609	1,102,609	-
27)	Required Reserve (Board Policy 6305)	-	-	-
28)	Reserve for PERS & STRS Rate Increase	-	-	-
29)	Site Specific Reserve	-	688,000	2,307,452
30)	IT TCO & Web Design	-	710,615	-
31)	Budget Planning	-	-	-
32)	<b>Total Ending Fund Balance</b>	<b>\$ 1,102,609</b>	<b>\$ 2,501,224</b>	<b>\$ 2,307,452</b>

**YOSEMITE COMMUNITY COLLEGE DISTRICT**  
**Institutional Costs and Other Expenditures**  
**Unrestricted General Fund**

		2023-24	2023-24	2024-25
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	<b>Revenue</b>			
	State Revenue			
1)	Apportionment	\$ -	\$ -	\$ -
2)	Other State Revenue	4,000,000	4,000,000	4,000,000
3)	Local Revenue	-	-	-
4)	Federal Revenue	-	-	-
5)	<b>Total Revenue</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>
	<b>Expenditures</b>			
6)	Academic Salaries	\$ -	\$ -	\$ -
7)	Classified and Other Nonacademic Salaries	-	-	-
8)	Employee Benefits	-	-	-
9)	Supplies and Materials	-	-	-
10)	Other Operating Expenses and Services	6,554,494	6,970,481	8,177,931
11)	Capital Outlay	1,010,000	1,030,858	-
12)	Other Outgo	6,000,000	6,000,000	477,340
13)	<b>Total Expenditures</b>	<b>\$ 13,564,494</b>	<b>\$ 14,001,339</b>	<b>\$ 8,655,271</b>
	<b>Contingencies/Transfers Out</b>			
14)	One-Time Initiatives - Stipends	\$ -	\$ -	\$ -
15)	Unfunded Retiree Liability	1,000,000	1,000,000	1,000,000
16)	Capital Outlay Transfer (TCO)	1,000,000	1,000,000	1,000,000
17)	Information Technology (TCO& Web - Carryover)	500,000	-	500,000
18)	Health Fund Transfer	6,500	6,500	6,500
19)	Cal-STRS On-Behalf Payment	4,000,000	4,000,000	4,000,000
20)	<b>Total Contingencies/Transfers Out</b>	<b>\$ 6,506,500</b>	<b>\$ 6,006,500</b>	<b>\$ 6,506,500</b>
21)	<b>Total Expenditures and Contingencies/Transfers Out</b>	<b>\$ 20,070,994</b>	<b>\$ 20,007,839</b>	<b>\$ 15,161,771</b>
22)	<b>Budget Savings/Budget (Deficit)</b>	<b>\$ -</b>	<b>\$ 63,155</b>	<b>\$ -</b>
23)	<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
24)	Reserve for Encumbrances, Prepays, Inventory	-	-	-
25)	Required Reserve (Board Policy 6305)	-	-	-
26)	Reserve for PERS & STRS Rate Increase	-	-	-
27)	College Specific Reserve	-	-	-
28)	Budget Planning	-	-	-
29)	<b>Total Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## District Total Restricted General Fund

		2023-24	2023-24	2024-25
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	<b>Revenue</b>			
1)	State Revenue	\$ 41,343,574	\$ 50,608,587	\$ 56,652,333
2)	Local Revenue	4,424,681	6,214,774	6,629,000
3)	Federal Revenue	9,013,400	8,677,106	8,706,000
4)	Transfers In	6,247,305	6,451,412	6,703,000
5)	<b>Total Revenue</b>	<b>\$ 61,028,960</b>	<b>\$ 71,951,878</b>	<b>\$ 78,690,333</b>
	<b>Expenditures</b>			
6)	Academic Salaries	\$ 6,160,476	\$ 5,689,199	\$ 6,089,687
7)	Classified and Other Nonacademic Salaries	13,365,981	13,006,256	13,755,239
8)	Employee Benefits	8,461,582	8,835,689	9,314,423
9)	Supplies and Materials	3,877,943	2,921,184	3,447,803
10)	Other Operating Expenses and Services	8,306,350	8,364,899	12,716,233
11)	Capital Outlay	5,549,337	3,588,275	3,676,063
12)	Other Outgo	18,350,953	19,558,312	19,849,080
13)	<b>Total Expenditures</b>	<b>\$ 64,072,622</b>	<b>\$ 61,963,814</b>	<b>\$ 68,848,530</b>
14)	Transfers Out	\$ 2,027,340	\$ 3,163,358	\$ 81,000
15)	<b>Total Expenditures and Transfers Out</b>	<b>\$ 66,099,962</b>	<b>\$ 65,127,172</b>	<b>\$ 68,929,530</b>
16)	<b>Increase/Decrease in Fund Balance</b>	<b>\$ (5,071,002)</b>	<b>\$ 6,824,706</b>	<b>\$ 9,760,803</b>
17)	<b>Beginning Fund Balance</b>	<b>\$ 14,521,453</b>	<b>\$ 14,522,028</b>	<b>\$ 21,346,734</b>
18)	<b>Total Ending Fund Balance</b>	<b>\$ 9,450,451</b>	<b>\$ 21,346,735</b>	<b>\$ 31,107,537</b>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Restricted General Fund

		2023-24	2023-24	2024-25
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	<b>Revenue</b>			
1)	State Revenue	\$ 32,681,352	\$ 36,740,919	\$ 36,741,000
2)	Local Revenue	3,411,639	4,506,732	4,920,000
3)	Federal Revenue	3,903,168	4,371,979	4,400,000
4)	Transfers In	5,497,305	5,577,619	5,828,000
5)	<b>Total Revenue</b>	<b>\$ 45,493,464</b>	<b>\$ 51,197,249</b>	<b>\$ 51,889,000</b>
	<b>Expenditures</b>			
6)	Academic Salaries	\$ 4,534,325	\$ 4,056,491	\$ 4,082,000
7)	Classified and Other Nonacademic Salaries	9,508,661	8,681,872	9,010,000
8)	Employee Benefits	5,773,563	5,828,713	5,829,000
9)	Supplies and Materials	3,276,232	2,190,429	2,220,250
10)	Other Operating Expenses and Services	5,000,769	3,882,519	3,912,250
11)	Capital Outlay	4,325,033	2,868,324	2,876,500
12)	Other Outgo	15,678,516	17,720,880	17,721,000
13)	<b>Total Expenditures</b>	<b>\$ 48,097,099</b>	<b>\$ 45,229,228</b>	<b>\$ 45,651,000</b>
14)	Transfers Out	\$ 2,009,340	\$ 1,825,882	\$ -
15)	<b>Total Expenditures and Transfers Out</b>	<b>\$ 50,106,439</b>	<b>\$ 47,055,110</b>	<b>\$ 45,651,000</b>
16)	<b>Increase/Decrease in Fund Balance</b>	<b>\$ (4,612,975)</b>	<b>\$ 4,142,139</b>	<b>\$ 6,238,000</b>
17)	<b>Beginning Fund Balance</b>	<b>11,939,791</b>	<b>\$ 11,824,121</b>	<b>\$ 15,966,260</b>
18)	<b>Total Ending Fund Balance</b>	<b>7,326,816</b>	<b>15,966,260</b>	<b>22,204,260</b>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Restricted General Fund

		2023-24	2023-24	2024-25
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	<b>Revenue</b>			
1)	State Revenue	\$ 7,292,222	\$ 11,478,785	\$ 17,522,333
2)	Local Revenue	374,386	1,220,806	\$ 1,221,000
3)	Federal Revenue	2,160,232	1,359,944	\$ 1,360,000
4)	Transfers In	-	93,292	94,000
5)	<b>Total Revenue</b>	<b>\$ 9,826,840</b>	<b>\$ 14,152,828</b>	<b>\$ 20,197,333</b>
	<b>Expenditures</b>			
6)	Academic Salaries	\$ 1,626,151	\$ 1,632,708	\$ 2,007,687
7)	Classified and Other Nonacademic Salaries	2,126,131	2,690,122	3,023,383
8)	Employee Benefits	1,459,854	2,038,359	2,516,423
9)	Supplies and Materials	502,862	617,038	1,113,553
10)	Other Operating Expenses and Services	1,091,600	1,265,402	5,586,983
11)	Capital Outlay	1,036,826	596,754	675,563
12)	Other Outgo	2,290,762	1,464,932	1,755,080
13)	<b>Total Expenditures</b>	<b>\$ 10,134,186</b>	<b>\$ 10,305,314</b>	<b>\$ 16,678,673</b>
14)	Transfers Out	\$ 18,000	\$ 80,482	\$ 81,000
15)	<b>Total Expenditures and Transfers Out</b>	<b>\$ 10,152,186</b>	<b>\$ 10,385,796</b>	<b>\$ 16,759,673</b>
16)	<b>Increase/Decrease in Fund Balance</b>	<b>\$ (325,346)</b>	<b>\$ 3,767,031</b>	<b>\$ 3,437,660</b>
17)	<b>Beginning Fund Balance</b>	<b>1,281,340</b>	<b>\$ 1,397,586</b>	<b>\$ 5,164,617</b>
18)	<b>Total Ending Fund Balance</b>	<b>\$ 955,994</b>	<b>\$ 5,164,617</b>	<b>\$ 8,602,277</b>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Central Services Restricted General Fund

		2023-24	2023-24	2024-25
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	<b>Revenue</b>			
1)	State Revenue	\$ 1,370,000	\$ 2,388,884	\$ 2,389,000
2)	Local Revenue	638,656	487,235	488,000
3)	Federal Revenue	2,950,000	2,945,182	2,946,000
4)	Transfers In	750,000	780,500	781,000
5)	<b>Total Revenue</b>	<b>\$ 5,708,656</b>	<b>\$ 6,601,801</b>	<b>\$ 6,604,000</b>
	<b>Expenditures</b>			
6)	Academic Salaries	\$ -	\$ -	\$ -
7)	Classified and Other Nonacademic Salaries	1,731,189	1,634,262	1,721,856
8)	Employee Benefits	1,228,165	968,616	969,000
9)	Supplies and Materials	98,849	113,718	114,000
10)	Other Operating Expenses and Services	2,213,981	3,216,978	3,217,000
11)	Capital Outlay	187,478	123,197	124,000
12)	Other Outgo	381,675	372,501	373,000
13)	<b>Total Expenditures</b>	<b>\$ 5,841,337</b>	<b>\$ 6,429,272</b>	<b>\$ 6,518,856</b>
14)	Transfers Out	\$ -	\$ 1,256,994	\$ -
15)	<b>Total Expenditures and Transfers Out</b>	<b>\$ 5,841,337</b>	<b>\$ 7,686,266</b>	<b>\$ 6,518,856</b>
16)	<b>Increase/Decrease in Fund Balance</b>	<b>\$ (132,681)</b>	<b>\$ (1,084,464)</b>	<b>\$ 85,144</b>
17)	<b>Beginning Fund Balance</b>	<b>\$ 1,300,322</b>	<b>\$ 1,300,322</b>	<b>\$ 215,858</b>
18)	<b>Total Ending Fund Balance</b>	<b>\$ 1,167,641</b>	<b>\$ 215,858</b>	<b>\$ 301,002</b>

# Capital Projects Funds Description

## *Capital Outlay Projects Fund*

The Capital Outlay Projects fund is used to account for the accumulation and expenditure of moneys for the acquisition or construction of significant capital outlay items, and Scheduled Maintenance and Special Repairs (SMSR) projects. In general, this fund shall be established and maintained in the appropriate county treasury and moneys shall be used only for capital outlay purposes.

The Capital Outlay Projects fund is used to account for the receipt and expenditure of state funded capital projects and scheduled maintenance projects. As legal and contractual requirements will vary from one project or class of projects to another, an individual capital outlay project subfund may be established for each authorized project or bond issue as necessary. However, in reporting fund balances and operations in the *Annual Financial and Budget Report* (CCFS-311), all capital outlay projects are to be combined.

**YOSEMITE COMMUNITY COLLEGE DISTRICT**  
**Capital Outlay Fund**

		2023-24	2023-24	2024-25
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	<b>Revenue</b>			
1)	State Revenue	\$ 6,269,505	\$ 6,269,505	\$ -
2)	Local Revenue	100,000	2,913,928	2,900,000
3)	Federal Revenue	-	-	-
4)	<b>Total Revenue</b>	<b>\$ 6,369,505</b>	<b>\$ 9,183,433</b>	<b>\$ 2,900,000</b>
	<b>Expenditures</b>			
5)	Supplies and Materials	\$ 526,901	\$ 31,685	\$ 47,968
6)	Other Operating Expenses and Services	3,354,902	1,890,034	5,446,530
7)	Capital Outlay	16,994,350	6,312,079	30,277,443
8)	Other Outgo	62,662	7,188	1,202,347
9)	<b>Total Expenditures</b>	<b>\$ 20,938,815</b>	<b>\$ 8,240,985</b>	<b>\$ 36,974,288</b>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ (14,569,310)</b>	<b>\$ 942,448</b>	<b>\$ (34,074,288)</b>
11)	<b>Other Financing Sources (Transfers In)</b>	<b>11,577,000</b>	<b>9,245,041</b>	<b>1,000,000</b>
12)	<b>Other Outgo (Transfers Out)</b>	<b>-</b>	<b>-</b>	<b>-</b>
13)	<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (2,992,310)</b>	<b>\$ 10,187,489</b>	<b>\$ (33,074,288)</b>
14)	<b>Beginning Fund Balance</b>	<b>\$ 28,896,252</b>	<b>\$ 28,896,252</b>	<b>\$ 39,083,741</b>
15)	<b>Ending Fund Balance</b>	<b>\$ 25,903,942</b>	<b>\$ 39,083,741</b>	<b>\$ 6,009,453</b>



# Special Revenue Funds Description

Special Revenue Funds are used to account for the proceeds of specific revenue sources whose expenditures are legally restricted. In general, Special Revenue Funds encompass support services that are not directly related to the educational programs of the colleges.

If recovery of the cost of providing such services is not the objective of the governing board, the activities may be recorded in Special Revenue Funds. However, if the district engages in business-type activities (e.g., farm operations and cafeteria), where the intent is to recover, in whole or in part, the cost of providing goods or services to beneficiaries, the activities should be reported in Enterprise Funds.

Activities such as cafeteria, child development, and farm operations may provide non-classroom instructional or laboratory experience for students and incidentally create goods and services that may be sold. In the process of creating the incidental goods or services, expenditures are incurred in addition to those necessary solely for the educational benefit of students. These expenditures are charged against revenue received as a direct result of the operations and, thus, not accounted for as part of the General Fund.

However, the expenditures for providing instructional activities related to services that are accounted for in Special Revenue Funds should be recorded in the General Fund. For example, a food service program that makes and sells goods to the public as part of the curriculum would record the direct cost of instruction (instructional salaries and wages and other related costs) in the General Fund and the cost of the materials used in the preparation of goods for sale in a Special Revenue Fund.

## **Special Revenue Subfunds**

### *Cafeteria Fund*

The term “cafeteria” as used in this section is considered synonymous with the term “food service.”

The Cafeteria Fund is the fund designated to receive all moneys from the sale of food or any other services performed by the cafeteria when recovery of the cost of providing such services is **not** the objective of the governing board. If vending is an integral part of the district’s food service, the activity should be recorded in this fund. However, the instructional activity associated with a program in food service, hotel management, or a related field, should be separately identified and recorded in the General Fund.

The food served by cafeterias shall be “sold to the patrons of the cafeteria at such prices as will pay the cost of maintaining the cafeteria, exclusive of the costs charged against the funds of the community college district by resolution of the governing board” (CCR §59013). “Costs charged against the funds of the community college district” may include the cost of housing and equipping the cafeteria and the cost of replacement of equipment and utilities if the governing

board elects to subsidize such costs. The intent of CCR §59013 appears to be for food service operation to be cost recovery rather than a revenue-producing activity.

If the district and/or college contracts for its cafeteria operations, and the contractor assumes all responsibilities for the operation, then the revenues, except for those which must be placed in a debt service fund, shall be treated as General Fund Unrestricted revenues. If the operations are run by the associated students and then contracted out, the revenues would be treated as Associated Students Trust Fund revenues.

#### *Farm Operation Fund*

The Farm Operation Fund is the fund designated to receive all moneys from the sale of produce, livestock, and other products of any farm operation of the district. Costs incurred in the operation and maintenance of such a farm shall be paid from this fund in accordance with the direction of the governing board.

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Cafeteria Fund

		2023-24	2023-24	2024-25
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	Local Revenue	\$ 951,500	\$ 1,082,739	\$ 1,073,500
2)	<b>Total Revenue</b>	<b>\$ 951,500</b>	<b>\$ 1,082,739</b>	<b>\$ 1,073,500</b>
<b>Expenditures</b>				
3)	Classified and Other Nonacademic Salaries	\$ 439,000	\$ 507,914	\$ 440,000
4)	Employee Benefits	292,400	295,116	289,000
5)	Supplies and Materials	301,150	471,792	445,550
6)	Other Operating Expenses and Services	40,025	70,379	51,095
7)	Capital Outlay	15,000	13,696	7,000
8)	Other Outgo	-	-	-
9)	<b>Total Expenditures</b>	<b>\$ 1,087,575</b>	<b>\$ 1,358,897</b>	<b>\$ 1,232,645</b>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ (136,075)</b>	<b>\$ (276,158)</b>	<b>\$ (159,145)</b>
11)	<b>Other Financing Sources (Transfers In)</b>	-	-	-
12)	<b>Other Outgo (Transfers Out)</b>	-	-	-
13)	<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (136,075)</b>	<b>\$ (276,158)</b>	<b>\$ (159,145)</b>
14)	<b>Beginning Fund Balance</b>	<b>\$ 1,477,229</b>	<b>\$ 1,477,229</b>	<b>\$ 1,201,071</b>
15)	<b>Ending Fund Balance</b>	<b>\$ 1,341,154</b>	<b>\$ 1,201,071</b>	<b>\$ 1,041,926</b>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Cafeteria Fund

		2023-24	2023-24	2024-25
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	Local Revenue	\$ 311,100	\$ 269,712	\$ 311,500
2)	<b>Total Revenue</b>	<b>\$ 311,100</b>	<b>\$ 269,712</b>	<b>\$ 311,500</b>
<b>Expenditures</b>				
3)	Classified and Other Nonacademic Salaries	\$ 111,191	\$ 143,954	\$ 155,000
4)	Employee Benefits	78,641	85,107	87,000
5)	Supplies and Materials	124,275	169,436	186,400
6)	Other Operating Expenses and Services	12,893	5,058	13,100
7)	Capital Outlay	1,000	4,274	-
8)	Other Outgo	-	-	-
9)	<b>Total Expenditures</b>	<b>\$ 328,000</b>	<b>\$ 407,829</b>	<b>\$ 441,500</b>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ (16,900)</b>	<b>\$ (138,117)</b>	<b>\$ (130,000)</b>
11)	<b>Other Financing Sources (Transfers In)</b>	<b>16,900</b>	<b>96,796</b>	<b>-</b>
12)	<b>Other Outgo (Transfers Out)</b>	<b>-</b>	<b>-</b>	<b>-</b>
13)	<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ (41,321)</b>	<b>\$ (130,000)</b>
14)	<b>Beginning Fund Balance</b>	<b>\$ 344,472</b>	<b>\$ 344,472</b>	<b>\$ 303,151</b>
15)	<b>Ending Fund Balance</b>	<b>\$ 344,472</b>	<b>\$ 303,151</b>	<b>\$ 173,151</b>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Farm Operation Fund

		2023-24	2023-24	2024-25
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	Local Revenue	\$ 475,400	\$ 400,693	\$ 379,400
2)	<b>Total Revenue</b>	<b>\$ 475,400</b>	<b>\$ 400,693</b>	<b>\$ 379,400</b>
<b>Expenditures</b>				
3)	Classified and Other Nonacademic Salaries	\$ 43,000	\$ 32,088	\$ 65,500
4)	Employee Benefits	600	1,600	1,600
5)	Supplies and Materials	341,350	309,981	368,800
6)	Other Operating Expenses and Services	124,900	134,427	134,950
7)	Capital Outlay	5,000	16,449	10,500
8)	Other Outgo	-	18,454	-
9)	<b>Total Expenditures</b>	<b>\$ 514,850</b>	<b>\$ 512,998</b>	<b>\$ 581,350</b>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ (39,450)</b>	<b>\$ (112,305)</b>	<b>\$ (201,950)</b>
11)	<b>Other Financing Sources (Transfers In)</b>	<b>-</b>	<b>15,378</b>	<b>-</b>
12)	<b>Other Outgo (Transfers Out)</b>	<b>-</b>	<b>15,378</b>	<b>-</b>
13)	<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (39,450)</b>	<b>\$ (112,305)</b>	<b>\$ (201,950)</b>
14)	<b>Beginning Fund Balance</b>	<b>\$ 531,014</b>	<b>\$ 531,014</b>	<b>\$ 418,709</b>
15)	<b>Ending Fund Balance</b>	<b>\$ 491,564</b>	<b>\$ 418,709</b>	<b>\$ 216,759</b>

# Trust Funds Description

## *Student Financial Aid Trust Fund*

The Student Financial Aid Trust Fund is used to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other moneys intended for similar purposes and the required district matching share of payments to students.

Moneys for college work-study programs are not accounted for in the Student Financial Aid Trust Fund. While the objective of college work-study programs is to provide financial assistance to students, services must be performed by students as a condition for receiving the money. Such expenditures are salaries, not financial aid. Thus, for accounting and reporting purposes, the disbursement of work-study moneys (excluding match) is recorded as General Fund, *Subfund 12-Restricted* expenditures for the activity descriptive of the services performed, rather than as student financial aid expenditures. Expenditure of matching moneys is recorded in the same way, but as General Fund, *Subfund 11-Unrestricted* expenditures.

All expenses incurred in the administration of the Student Financial Aid Trust Fund are an expense of the General Fund. Moneys received by the district for administering student financial aid programs are to be recognized as income to the General Fund.

Moneys other than district moneys, from governmental entities for direct aid to students, are recorded as revenues to the Student Financial Aid Trust Fund. A district's matching portion of direct student financial aid is shown as an interfund transfer to the Student Financial Aid Trust Fund.

## *Associated Students Trust Fund*

The Associated Students Trust Fund is used to account for moneys held in trust by the district for organized student body associations (excluding clubs) established pursuant to *EC §76060*. In a multi-college district, such a fund may be established for each college's student body. Organized student body associations formed as an auxiliary organization under *EC §72670 et seq.*, fall under the *Auxiliary Organization Requirements for Accounting, Reporting, and Auditing* manual. Student body moneys shall be expended in accordance with procedures established by the student body organization consistent with *EC §76063*.

## *Student Representation Fee Trust Fund*

The Student Representation Fee Trust Fund is used to account for moneys collected pursuant to *EC §76060.5* that provides for a student representation fee of two dollars (\$2) per semester if approved by two-thirds of the students voting in the election. The election shall not be

sufficient to establish the fee unless the number of students who vote in the election equals or exceeds the average number of students who voted in the previous three student body association elections. One dollar (\$1) of every two dollar (\$2) fee collected shall be distributed to the Board of Governors to establish and support the operations of a statewide community college student organization. One-dollar (\$1) of every two-dollar (\$2) fee collected is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the State government. The district may charge a fee to recover its actual cost of administering these fees up to, but not more than, seven percent of the fees collected and deposited.

#### *Student Body Center Fee Trust Fund*

The Student Body Center Fee Trust Fund is used to account for moneys collected pursuant to EC §76375 for the purpose of establishing an annual building and operating fee to finance, construct, enlarge, remodel, refurbish, and operate a student center. The fee may not exceed \$1 per credit hour and may not exceed \$10 per student per fiscal year. The fee may be implemented only if approved by two-thirds of the students voting in a valid election for this purpose.

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Student Financial Aid Fund

		2023-24	2023-24	2024-25
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	State Revenue	\$ 3,760,000	\$ 4,577,797	4,580,000
2)	Local Revenue	1,060	1,060	1,060
3)	Federal Revenue	31,700,000	28,527,636	28,530,000
4)	<b>Total Revenue</b>	<b>\$ 35,461,060</b>	<b>\$ 33,106,493</b>	<b>\$ 33,111,060</b>
<b>Expenditures</b>				
5)	Supplies and Materials	\$ -	-	\$ -
6)	Other Operating Expenses and Services	-	-	-
7)	Capital Outlay	-	-	-
8)	Other Outgo	35,461,060	33,120,707	33,111,060
9)	<b>Total Expenditures</b>	<b>\$ 35,461,060</b>	<b>\$ 33,120,707</b>	<b>\$ 33,111,060</b>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ (14,214)</b>	<b>\$ -</b>
11)	<b>Other Financing Sources (Transfers In)</b>	<b>-</b>	<b>\$ 2,000</b>	<b>-</b>
12)	<b>Other Outgo (Transfers Out)</b>	<b>-</b>	<b>-</b>	<b>-</b>
13)	<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ (12,214)</b>	<b>\$ -</b>
14)	<b>Beginning Fund Balance</b>	<b>\$ 59,768</b>	<b>\$ 59,768</b>	<b>\$ 47,554</b>
15)	<b>Ending Fund Balance</b>	<b>\$ 59,768</b>	<b>\$ 47,554</b>	<b>\$ 47,554</b>



# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Student Financial Aid Fund

		2023-24	2023-24	2024-25
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	State Revenue	\$ 499,000	\$ 659,204	\$ 660,000
2)	Local Revenue	-	-	-
3)	Federal Revenue	3,990,000	4,242,236	4,250,000
4)	<b>Total Revenue</b>	<b>\$ 4,489,000</b>	<b>\$ 4,901,440</b>	<b>\$ 4,910,000</b>
<b>Expenditures</b>				
5)	Supplies and Materials	\$ -	\$ -	\$ -
6)	Other Operating Expenses and Services	-	-	-
7)	Capital Outlay	-	-	-
8)	Other Outgo	4,489,000	4,901,440	4,910,000
9)	<b>Total Expenditures</b>	<b>\$ 4,489,000</b>	<b>\$ 4,901,440</b>	<b>\$ 4,910,000</b>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
11)	<b>Other Financing Sources (Transfers In)</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>
12)	<b>Other Outgo (Transfers Out)</b>	<b>-</b>	<b>-</b>	<b>-</b>
13)	<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
14)	<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
15)	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Associated Students Fund

		2023-24	2023-24	2024-25
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	Local Revenue	\$ 350,000	\$ 466,040	\$ 300,000
2)	<b>Total Revenue</b>	<b>\$ 350,000</b>	<b>\$ 466,040</b>	<b>\$ 300,000</b>
<b>Expenditures</b>				
3)	Classified and Other Nonacademic Salaries	\$ 50,000	\$ 37,565	\$ 50,000
4)	Employee Benefits	40,000	25,730	40,000
5)	Supplies and Materials	11,000	6,338	14,000
6)	Other Operating Expenses and Services	273,100	155,198	270,000
7)	Capital Outlay	1,000	-	1,000
8)	Other Outgo	-	-	-
9)	<b>Total Expenditures</b>	<b>\$ 375,100</b>	<b>\$ 224,832</b>	<b>\$ 375,000</b>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ (25,100)</b>	<b>\$ 241,208</b>	<b>\$ (75,000)</b>
11)	<b>Other Financing Sources (Transfers In)</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
12)	<b>Other Outgo (Transfers Out)</b>	<b>-</b>	<b>-</b>	<b>-</b>
13)	<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 49,900</b>	<b>\$ 316,208</b>	<b>\$ -</b>
14)	<b>Beginning Fund Balance</b>	<b>\$ 1,049,654</b>	<b>\$ 1,049,654</b>	<b>\$ 1,365,862</b>
15)	<b>Ending Fund Balance</b>	<b>\$ 1,099,554</b>	<b>\$ 1,365,862</b>	<b>\$ 1,365,862</b>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Associated Students Fund

		2023-24	2023-24	2024-25
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	Local Revenue	\$ 55,000	\$ 60,108	\$ 60,000
2)	<b>Total Revenue</b>	<b>\$ 55,000</b>	<b>\$ 60,108</b>	<b>\$ 60,000</b>
<b>Expenditures</b>				
3)	Classified and Other Nonacademic Salaries	\$ -	\$ -	\$ -
4)	Employee Benefits	-	-	-
5)	Supplies and Materials	9,000	6,009	16,500
6)	Other Operating Expenses and Services	22,000	33	13,900
7)	Capital Outlay	600	4,090	5,600
8)	Other Outgo	5,000	-	24,000
9)	<b>Total Expenditures</b>	<b>\$ 36,600</b>	<b>\$ 10,132</b>	<b>\$ 60,000</b>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ 18,400</b>	<b>\$ 49,976</b>	<b>\$ -</b>
11)	<b>Other Financing Sources (Transfers In)</b>	<b>-</b>	<b>-</b>	<b>-</b>
12)	<b>Other Outgo (Transfers Out)</b>	<b>-</b>	<b>-</b>	<b>-</b>
13)	<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ 18,400</b>	<b>\$ 49,976</b>	<b>\$ -</b>
14)	<b>Beginning Fund Balance</b>	<b>\$ 275,950</b>	<b>\$ 275,950</b>	<b>\$ 325,926</b>
15)	<b>Ending Fund Balance</b>	<b>\$ 294,350</b>	<b>\$ 325,926</b>	<b>\$ 325,926</b>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Student Representative Fee Fund

		2023-24	2023-24	2024-25
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	Local Revenue	\$ 85,000	\$ 86,335	\$ 65,000
2)	<b>Total Revenue</b>	<b>\$ 85,000</b>	<b>\$ 86,335</b>	<b>\$ 65,000</b>
<b>Expenditures</b>				
3)	Classified and Other Nonacademic Salaries	\$ -	\$ -	\$ -
4)	Employee Benefits	-	-	-
5)	Supplies and Materials	-	-	-
6)	Other Operating Expenses and Services	43,000	35,083	35,000
7)	Capital Outlay	-	-	-
8)	Other Outgo	42,000	-	30,000
9)	<b>Total Expenditures</b>	<b>\$ 85,000</b>	<b>\$ 35,083</b>	<b>\$ 65,000</b>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ 51,252</b>	<b>\$ -</b>
11)	<b>Other Financing Sources (Transfers In)</b>	<b>-</b>	<b>-</b>	<b>-</b>
12)	<b>Other Outgo (Transfers Out)</b>	<b>-</b>	<b>-</b>	<b>-</b>
13)	<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ 51,252</b>	<b>\$ -</b>
14)	<b>Beginning Fund Balance</b>	<b>\$ 346,849</b>	<b>\$ 346,849</b>	<b>\$ 398,101</b>
15)	<b>Ending Fund Balance</b>	<b>\$ 346,849</b>	<b>\$ 398,101</b>	<b>\$ 398,101</b>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Student Representative Fee Fund

		2023-24	2023-24	2024-25
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	Local Revenue	\$ 11,000	\$ 12,022	\$ 11,000
2)	<b>Total Revenue</b>	<b>\$ 11,000</b>	<b>\$ 12,022</b>	<b>\$ 11,000</b>
<b>Expenditures</b>				
3)	Classified and Other Nonacademic Salaries	\$ -	\$ -	\$ -
4)	Employee Benefits	-	-	-
5)	Supplies and Materials	1,500	-	1,500
6)	Other Operating Expenses and Services	4,000	147	4,000
7)	Capital Outlay	-	-	-
8)	Other Outgo	5,500	-	5,500
9)	<b>Total Expenditures</b>	<b>\$ 11,000</b>	<b>\$ 147</b>	<b>\$ 11,000</b>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ 11,875</b>	<b>\$ -</b>
11)	<b>Other Financing Sources (Transfers In)</b>	<b>-</b>	<b>-</b>	<b>-</b>
12)	<b>Other Outgo (Transfers Out)</b>	<b>-</b>	<b>-</b>	<b>-</b>
13)	<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ 11,875</b>	<b>\$ -</b>
14)	<b>Beginning Fund Balance</b>	<b>\$ 30,531</b>	<b>\$ 30,531</b>	<b>\$ 42,406</b>
15)	<b>Ending Fund Balance</b>	<b>\$ 30,531</b>	<b>\$ 42,406</b>	<b>\$ 42,406</b>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Student Center Fee Fund

		2023-24	2023-24	2024-25
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	Local Revenue	\$ 100,000	\$ 149,800	\$ 100,000
2)	<b>Total Revenue</b>	<b>\$ 100,000</b>	<b>\$ 149,800</b>	<b>\$ 100,000</b>
<b>Expenditures</b>				
3)	Classified and Other Nonacademic Salaries	\$ 98,000	\$ 84,466	\$ 98,000
4)	Employee Benefits	65,000	47,068	65,000
5)	Supplies and Materials	-	-	-
6)	Other Operating Expenses and Services	-	-	-
7)	Capital Outlay	-	-	-
8)	Other Outgo	-	-	-
9)	<b>Total Expenditures</b>	<b>\$ 163,000</b>	<b>\$ 131,534</b>	<b>\$ 163,000</b>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ (63,000)</b>	<b>\$ 18,266</b>	<b>\$ (63,000)</b>
11)	<b>Other Financing Sources (Transfers In)</b>	<b>-</b>	<b>-</b>	<b>-</b>
12)	<b>Other Outgo (Transfers Out)</b>	<b>-</b>	<b>-</b>	<b>-</b>
13)	<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ (63,000)</b>	<b>\$ 18,266</b>	<b>\$ (63,000)</b>
14)	<b>Beginning Fund Balance</b>	<b>\$ 190,124</b>	<b>\$ 190,124</b>	<b>\$ 208,390</b>
15)	<b>Ending Fund Balance</b>	<b>\$ 127,124</b>	<b>\$ 208,390</b>	<b>\$ 145,390</b>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Student Center Fee Fund

		2023-24	2023-24	2024-25
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	Local Revenue	\$ 22,000	\$ 20,298	\$ 22,000
2)	<b>Total Revenue</b>	<b>\$ 22,000</b>	<b>\$ 20,298</b>	<b>\$ 22,000</b>
<b>Expenditures</b>				
3)	Classified and Other Nonacademic Salaries	\$ 15,000	\$ 12,054	\$ 15,000
4)	Employee Benefits	5,000	1,901	5,000
5)	Supplies and Materials	2,000	-	2,000
6)	Other Operating Expenses and Services	-	-	-
7)	Capital Outlay	-	-	-
8)	Other Outgo	-	-	-
9)	<b>Total Expenditures</b>	<b>\$ 22,000</b>	<b>\$ 13,955</b>	<b>\$ 22,000</b>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ 6,343</b>	<b>\$ -</b>
11)	<b>Other Financing Sources (Transfers In)</b>	<b>-</b>	<b>-</b>	<b>-</b>
12)	<b>Other Outgo (Transfers Out)</b>	<b>-</b>	<b>-</b>	<b>-</b>
13)	<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ 6,343</b>	<b>\$ -</b>
14)	<b>Beginning Fund Balance</b>	<b>\$ 167,822</b>	<b>\$ 167,822</b>	<b>\$ 174,165</b>
15)	<b>Ending Fund Balance</b>	<b>\$ 167,822</b>	<b>\$ 174,165</b>	<b>\$ 174,165</b>