

# 2020 - 2021 TENTATIVE BUDGET



## YOSEMITE COMMUNITY COLLEGE DISTRICT



June 1, 2020

Prepared by

Office of the Vice Chancellor, Fiscal Services  
Yosemite Community College District  
P.O. Box 4065, Modesto, CA. 95352



[www.yosemite.edu/fiscalservices/budget\\_files/](http://www.yosemite.edu/fiscalservices/budget_files/)

# 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). In the 2019-20 academic year, there were approximately 28,635 students enrolled (unduplicated headcount). The District employs a staff of over 1,800 with a 2019-20 amended budget of over \$117 million.

The colleges of the Yosemite Community College District -- Columbia College and Modesto Junior College -- provide general, career technical, and continuing education in a variety of modalities. Curriculum is constantly being reviewed and updated to keep pace with current technologies and emerging trends to provide an opportunity for students to be competitive in the workplace and ready to graduate or transfer to four-year universities. In alignment with that commitment and community needs, MJC was selected to offer a **Baccalaureate Degree in Respiratory Care**. This program benefits the region given the air quality issues that have become a trademark of the Central Valley, along with the high vacancy rate for respiratory care practitioners in California.

Both colleges have developed partnerships with local industries that serve to benefit YCCD students. One leading example is the Columbia College Hospitality Academy. Using grant funds awarded by the California Community College Chancellor's Office, this pilot project will place students at key business partners' sites, Evergreen Lodge/Rush Creek and Black Oak Casino Resort, over an 18-24-month period. Similarly, MJC works with local industry partners in many areas. One such area is agriculture where relationships are maintained with the Stanislaus Farm Bureau, American Ag Credit, Yosemite Farm Credit, Gallo Winery, and Fisher Nut. Through these partnerships, industry leaders and employers note that students are well-prepared applicants ready for the workforce.

YCCD staff and administrators are committed to ensuring that each student who enters Columbia College or Modesto Junior College, regardless of their educational development, has an opportunity to exit with the skills and education they need to achieve their goals.

# State Budget and District Budget Assumptions

The Tentative Budget is based on the Governor’s budget released in January 2020. However, the 2020-21 Tentative Budget is more tentative than usual as discussed further in this narrative.

## *State Budget Process*

The Governor releases his initial budget in January. During the state’s budget development process, the Governor then releases May Revise which includes revisions 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 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 then approved by the state Legislature by June 15, the legislative deadline for approval of the budget without penalties to the legislature. The Governor signs the budget by June 30.

## *Coronavirus (Covid-19)*

The 2020 May Revise was markedly different than previous years. In a period of just a few weeks of March 2020, the spread of COVID-19 caused various states to shut down and issue stay-at-home orders, the stock market crashed and the unemployment rate skyrocketed to levels not seen since the Great Recession in 2008. The national and California economies went into recession and are not expected to recover for one to three years. Rather than the \$6 billion surplus projected in January, the state of California now projects a two-year budget shortfall of \$54 billion in 2019-20 and 2020-21.

Consequently, the May Revise projected approximately a net 8% cut for community college budgets. Additionally, the state legislature indicated they will be developing an amended budget in August or September 2020 when more information about the state’s fiscal conditions becomes available including the actual personal and corporate income taxes received by the state (the due date was moved from April 15 to July 15). This type of amendment is sometimes called a “Budget Bill Junior” and could include additional reductions.

## *Tentative Budget*

The reductions made in the May Revise document are not shown in this Tentative Budget as it was developed prior to the release of the May Revise. Additionally, the Department of Finance (DOF) released a budget memo instructing departments to prepare a “workload” budget plus COLA. A workload budget is based on the prior year budget. Per DOF’s instructions, this budget is based on the District’s 2019-20 revenues plus COLA. However, a deficit factor of 1% is also applied to mitigate the risk of the COLA coming in lower than anticipated. Finally, May Revise is

part of the state’s budget development process and not all of the Governor’s proposals made in the May Revise may be approved by the state legislature.

The Tentative Budget is generally adopted by the Board of Trustees in June to give the District and colleges authority to spend in the new fiscal year. The Final Budget is then adopted in September to reflect the final budget adopted by the state. There will be larger differences between the Tentative Budget presented here and the Final Budget approved in September than in most years. Meanwhile, the District office and the colleges are aware of, and are planning for, the reductions called for in the May Revise.

### *Pilot Resource Allocation Model*

The allocations to Central Services and the colleges in this budget are based on a pilot Resource Allocation Model (RAM) approved by the Board of Trustees at their May 2020 meeting. The RAM was developed by consensus in the District Fiscal Advisory Council (DFAC). The DFAC is an advisory council to the Chancellor and its membership consists of all constituency groups. The pilot RAM was also approved by the Academic Senates at Columbia College and Modesto Junior College.

The RAM allocates resources to Columbia College and Modesto Junior College based on their earnings under the Student Centered Funding Formula (SCFF) metrics and Central Services based on its share of costs. Additionally, Institutional Costs are first deducted from total revenues before resources are allocated to Columbia College, Modesto Junior College and Central Services. Institutional Costs are those expenditures for items that are used districtwide such as insurance premiums or software subscriptions.

In order to more appropriately allocate the SCFF earnings, Modesto Junior College is getting an increase and Columbia College and Central Services a decrease. Both Columbia College and Central Service’s budgets will be reduced over the next three years. The strategy was to cover a portion of the shortfall from fund balance in 2020-21 and a portion in 2021-22 and then all sites would be at their earned amounts in 2022-23.

The District will maintain a 10% reserve as mandated in Board Policy 6305 for as long as possible, and use unrestricted fund balance, the reserve for PERS and STRS Rate Changes and, in future years, the Pension Rate Stabilization Trust Fund, to provide temporary relief from necessary budget cuts. Additionally, the District will reduce expenditures on general fund operating expenditures and through attrition. If the state’s budget does not improve by 2024-25, a portion of the reserve may need to be used; however, the entire reserve cannot be utilized because there may be other emergencies at YCCD that will require the use of emergency funds.

A copy of the 2020-21 RAM can be seen in Appendix A.

## *January 10 Budget*

The state's January 10 budget reflects state expenditures of approximately \$222 billion, including \$153 billion in General Fund expenditures. The Proposition 98 guarantee for California Community Colleges increased to approximately \$9 billion, a 4% increase.

For the Community College system, the budget includes the following:

- Cost of Living Adjustment (COLA) for the student-centered funding formula and certain categorical programs in the amount of \$176 million, which equates to 2.29%.
- \$32 million to fund system-wide enrollment growth.
- \$43 million to expand the California Apprenticeship Initiative and support existing apprenticeship coursework
- \$11 million to support districts' food pantry services for students
- Reduction of \$11 million in ongoing funds for the Strong Workforce Program and California College Promise and Student Success Completion Grants to match eligible recipients
- \$10 million to continue legal services support for immigrant students, faculty, and staff.
- \$8 million in one-time funds to cover deferred maintenance and instructional equipment.
- \$20 million in one-time funds to expand work-based learning within Guided Pathways.
- \$10 million in one-time funds to expand Zero Textbook Cost Pathways
- \$15 million in one-time funds to create statewide pilot fellowship program for diverse hiring.
- State Bond funds in the amount of \$28 million to fund 24 new and 10 continuing Proposition 39 projects.

There were no significant changes to the SCFF included in the state's budget. The budget kept the funding allocations at 70% base allocation, 20% supplemental allocation, and 10% student success allocation.

Based on the state’s budget, Yosemite Community College District used the following assumptions to build its Final Budget:

*Revenue Assumptions*

- Total Unrestricted General Fund Revenue - \$116,617,550

1)	Total Computational Revenue <ul style="list-style-type: none"> <li>• FTES Target of 16,315</li> <li>• Flat student success metrics compared to the data submitted and used in the 2019-20 SCFF calculation</li> <li>• 2.29% COLA</li> <li>• 1% Deficit Factor</li> </ul>	\$ 108,723,495 <\$1,087,235>
2)	State Mandated Block Grant	475,000
3)	Part-Time Faculty Allocation	340,000
4)	Enrollment Administration Fee	270,000
5)	Lottery	2,800,000
6)	Non-Resident Tuition	720,000
7)	Interest Income	450,000
8)	Enrollment Fee - Baccalaureate	40,000
9)	Other Local Revenue	250,000
10)	CalSTRS On-Behalf Payment	2,900,000
11)	Full time faculty	736,290
12)	<b>Total Revenue</b>	<b>\$ 116,617,550</b>



*Expenditure Assumptions*

- Total Unrestricted General Fund Expenditures - \$118,726,189

1)	<b>Base Budget</b> <sup>1</sup>	\$ 111,796,038
	<b><i>On-Going Augmentation to the Base Budget</i></b>	
2)	Modesto Junior College	3,308,854
3)	Cover longevity and step and column movement	965,407
4)	PERS and STRS rate increases	1,136,786
5)	Classification review	225,000
6)	Changes to Institutional Costs	534,104
7)	<b>One-time augmentation to the base budget</b>	
8)	Earmarking enrollment fee – baccalaureate revenue for MJC	40,000
9)	Earmarking on all non-resident tuition revenue for the colleges	720,000
10)	<b>Total Expenditures</b>	<b>\$118,726,189</b>

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

*Augmentations from Fund Balance*

1)	Total Revenues	\$ 116,617,550
2)	Less Allocations	<u>\$118,726,189</u>
3)	<b>Budget Shortfall</b>	<b>&lt;\$2,108,639&gt;</b>
4)	Augmentation from fund balance <sup>1</sup>	\$2,608,639
5)	<b>2020-21 Ongoing and one-time budget</b>	<b>\$119,226,189</b>

<sup>1</sup> Includes an additional \$500,000 funding for Technology and Facilities Total Cost of Ownership (\$250,000 each).

*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, bookstore, 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

		2019-20	2019-20	2020-21
		<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
State Revenue				
1)	Apportionment	\$ 106,289,466	\$ 106,289,466	\$ 107,636,260
2)	Other State Revenue	7,389,451	7,389,451	4,621,290
3)	Local Revenue	4,360,000	4,336,309	4,360,000
4)	Federal Revenue	-	-	-
5)	<b>Total Revenue</b>	<u>\$ 118,038,917</u>	<u>\$ 118,015,226</u>	<u>\$ 116,617,550</u>
<b>Expenditures</b>				
6)	Academic Salaries	\$ 46,136,336	\$ 47,977,685	\$ 45,811,627
7)	Classified and Other Nonacademic Salaries	25,308,100	24,154,666	25,899,287
8)	Employee Benefits	29,946,672	31,248,114	32,575,065
9)	Supplies and Materials	1,539,090	999,840	1,183,057
10)	Other Operating Expenses and Services	9,023,487	7,931,433	9,119,829
11)	Capital Outlay	727,076	710,971	705,845
12)	Other Outgo	1,388,587	1,076,695	1,024,979
13)	<b>Total Expenditures</b>	<u>\$ 114,069,347</u>	<u>\$ 114,099,404</u>	<u>\$ 116,319,689</u>
<b>Contingencies/Transfers Out</b>				
14)	One-Time Initiatives	\$ 12,684	\$ -	\$ -
15)	Unfunded Retiree Liability	-	-	-
16)	Capital Outlay Transfer (TCO)	-	-	-
17)	Information Technology Transfer (TCO)	-	-	-
18)	Health Fund Transfer	6,500	6,500	6,500
19)	Cal-STRS On-Behalf Payment	2,900,000	2,900,000	2,900,000
20)	<b>Total Contingencies/Transfers Out</b>	<u>\$ 2,919,184</u>	<u>\$ 2,906,500</u>	<u>\$ 2,906,500</u>
21)	<b>Total Expenditures and Contingencies/Transfers Out</b>	<u>\$ 116,988,531</u>	<u>\$ 117,005,904</u>	<u>\$ 119,226,189</u>
22)	<b>Increase/Decrease in Fund Balance</b>	<u>\$ 1,050,386</u>	<u>\$ 1,009,322</u>	<u>\$ (2,608,639)</u>
23)	<b>Beginning Fund Balance</b>	<u>\$ 17,858,754</u>	<u>\$ 17,858,754</u>	<u>\$ 18,868,076</u>
24)	Reserve for Encumbrances, Prepays, Inventory	450,000	500,000	500,000
25)	Required Reserve (Board Policy 6305)	10,940,000	11,409,940	11,922,619
26)	Reserve for PERS & STRS Rate Increases	3,000,000	3,000,000	3,000,000
27)	Reserve for Facilities TCO	1,000,000	-	750,000
28)	Reserve for Information Technology TCO	500,000	500,000	-
29)	Reserve for One-Time Initiative Projects	-	-	-
30)	Undesignated	3,019,140	3,458,136	86,818
31)	<b>Total Ending Fund Balance</b>	<u>\$ 18,909,140</u>	<u>\$ 18,868,076</u>	<u>\$ 16,259,437</u>

Slight variances may exist due to rounding

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Unrestricted General Fund

		2019-20	2019-20	2020-21
		<u>Amended 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	669,335	650,000
4)	Federal Revenue	-	-	-
5)	<b>Total Revenue</b>	<u>\$ 650,000</u>	<u>\$ 669,335</u>	<u>\$ 650,000</u>
<b>Expenditures</b>				
6)	Academic Salaries	\$ 38,492,863	\$ 39,871,100	\$ 37,973,102
7)	Classified and Other Nonacademic Salaries	8,439,638	7,695,221	8,452,776
8)	Employee Benefits	17,377,611	17,166,684	18,399,121
9)	Supplies and Materials	178,297	43,087	142,568
10)	Other Operating Expenses and Services	1,110,909	834,611	1,289,804
11)	Capital Outlay	188,970	154,451	160,750
12)	Other Outgo	147,032	479,900	205,509
13)	<b>Total Expenditures</b>	<u>\$ 65,935,320</u>	<u>\$ 66,245,054</u>	<u>\$ 66,623,630</u>
<b>Contingencies/Transfers Out</b>				
14)	One-Time Initiatives	\$ -	\$ -	\$ -
15)	Unfunded Retiree Liability	-	-	-
16)	Capital Outlay Transfer (TCO)	-	-	-
17)	Information Technology Transfer (TCO)	-	-	-
18)	Health Fund Transfer	-	-	-
19)	Cal-STRS On-Behalf Payment	-	-	-
20)	<b>Total Contingencies/Transfers Out</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
21)	<b>Total Expenditures and Contingencies/Transfers Out</b>	<u>\$ 65,935,320</u>	<u>\$ 66,245,054</u>	<u>\$ 66,623,630</u>
22)	<b>Increase/Decrease in Fund Balance</b>	<u>\$ (65,285,320)</u>	<u>\$ (65,575,719)</u>	<u>\$ (65,973,630)</u>
23)	<b>Beginning Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
24)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
25)	Required Reserve (Board Policy 6305)	-	-	-
26)	Reserve for PERS & STRS Rate Increases	-	-	-
27)	Reserve for One-Time Initiative Projects	-	-	-
28)	Undesignated	(65,285,320)	(65,575,719)	(65,973,630)
29)	<b>Total Ending Fund Balance</b>	<u>\$ (65,285,320)</u>	<u>\$ (65,575,719)</u>	<u>\$ (65,973,630)</u>

Slight variances may exist due to rounding

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Unrestricted General Fund

		2019-20	2019-20	2020-21
		<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
	State Revenue			
1)	Apportionment	\$ -	\$ -	\$ -
2)	Other State Revenue	-	-	-
3)	Local Revenue	110,000	66,975	110,000
4)	Federal Revenue	-	-	-
5)	<b>Total Revenue</b>	<u>\$ 110,000</u>	<u>\$ 66,975</u>	<u>\$ 110,000</u>
<b>Expenditures</b>				
6)	Academic Salaries	\$ 6,966,433	\$ 7,467,208	\$ 7,126,382
7)	Classified and Other Nonacademic Salaries	2,484,596	2,420,389	2,650,524
8)	Employee Benefits	3,680,832	3,843,546	4,056,859
9)	Supplies and Materials	71,503	36,440	67,445
10)	Other Operating Expenses and Services	585,211	385,239	587,787
11)	Capital Outlay	26,094	119,160	25,558
12)	Other Outgo	906,491	458,889	242,000
13)	<b>Total Expenditures</b>	<u>\$ 14,721,161</u>	<u>\$ 14,730,870</u>	<u>\$ 14,756,555</u>
<b>Contingencies/Transfers Out</b>				
14)	One-Time Initiatives	\$ -	\$ -	\$ -
15)	Unfunded Retiree Liability	-	-	-
16)	Capital Outlay Transfer (TCO)	-	-	-
17)	Information Technology Transfer (TCO)	-	-	-
18)	Health Fund Transfer	-	-	-
19)	Cal-STRS On-Behalf Payment	-	-	-
20)	<b>Total Contingencies/Transfers Out</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
21)	<b>Total Expenditures and Contingencies/Transfers Out</b>	<u>\$ 14,721,161</u>	<u>\$ 14,730,870</u>	<u>\$ 14,756,555</u>
22)	<b>Increase/Decrease in Fund Balance</b>	<u>\$ (14,611,161)</u>	<u>\$ (14,663,896)</u>	<u>\$ (14,646,555)</u>
23)	<b>Beginning Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
24)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
25)	Required Reserve (Board Policy 6305)	-	-	-
26)	Reserve for PERS & STRS Rate Increases	-	-	-
27)	Reserve for One-Time Initiative Projects	-	-	-
28)	Undesignated	(14,611,161)	(14,663,896)	(14,646,555)
29)	<b>Total Ending Fund Balance</b>	<u>\$ (14,611,161)</u>	<u>\$ (14,663,896)</u>	<u>\$ (14,646,555)</u>

Slight variances may exist due to rounding

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Central Services Unrestricted General Fund

		2019-20	2019-20	2020-21
		<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
State Revenue				
1)	Apportionment	\$ 106,289,466	\$ 106,289,466	\$ 107,636,260
2)	Other State Revenue	7,389,451	7,389,451	4,621,290
3)	Local Revenue	700,000	700,000	700,000
4)	Federal Revenue	-	-	-
5)	<b>Total Revenue</b>	<u>\$ 114,378,917</u>	<u>\$ 114,378,917</u>	<u>\$ 112,957,550</u>
<b>Expenditures</b>				
6)	Academic Salaries	\$ 677,040	\$ 639,378	\$ 712,143
7)	Classified and Other Nonacademic Salaries	14,383,866	14,039,055	14,795,987
8)	Employee Benefits	8,888,229	10,237,885	10,119,085
9)	Supplies and Materials	1,289,290	920,314	973,044
10)	Other Operating Expenses and Services	7,327,367	6,711,583	7,242,238
11)	Capital Outlay	512,011	437,361	519,537
12)	Other Outgo	335,063	137,905	577,470
13)	<b>Total Expenditures</b>	<u>\$ 33,412,866</u>	<u>\$ 33,123,480</u>	<u>\$ 34,939,504</u>
<b>Contingencies/Transfers Out</b>				
14)	One-Time Initiatives	\$ -	\$ -	\$ -
15)	Unfunded Retiree Liability	-	-	-
16)	Capital Outlay Transfer (TCO)	-	-	-
17)	Information Technology Transfer (TCO)	-	-	-
18)	Health Fund Transfer	-	-	-
19)	Cal-STRS On-Behalf Payment	-	-	-
20)	<b>Total Contingencies/Transfers Out</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
21)	<b>Total Expenditures and Contingencies/Transfers Out</b>	<u>\$ 33,412,866</u>	<u>\$ 33,123,480</u>	<u>\$ 34,939,504</u>
22)	<b>Increase/Decrease in Fund Balance</b>	<u>\$ 80,966,051</u>	<u>\$ 81,255,437</u>	<u>\$ 78,018,046</u>
23)	<b>Beginning Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
24)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
25)	Required Reserve (Board Policy 6305)	-	-	-
26)	Reserve for PERS & STRS Rate Increases	-	-	-
27)	Reserve for One-Time Initiative Projects	-	-	-
28)	Undesignated	80,966,051	81,255,437	78,018,046
29)	<b>Total Ending Fund Balance</b>	<u>\$ 80,966,051</u>	<u>\$ 81,255,437</u>	<u>\$ 78,018,046</u>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Contingency Unrestricted General Fund

		2019-20	2019-20	2020-21
		<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
State Revenue				
1)	Apportionment	\$ -	\$ -	\$ -
2)	Other State Revenue	-	-	-
3)	Local Revenue	2,900,000	2,900,000	2,900,000
4)	Federal Revenue	-	-	-
5)	<b>Total Revenue</b>	<u>\$ 2,900,000</u>	<u>\$ 2,900,000</u>	<u>\$ 2,900,000</u>
<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	-	-	-
11)	Capital Outlay	-	-	-
12)	Other Outgo	-	-	-
13)	<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Contingencies/Transfers Out</b>				
14)	One-Time Initiatives	12,684	\$ -	-
15)	Unfunded Retiree Liability	-	-	-
16)	Capital Outlay Transfer (TCO)	-	-	-
17)	Information Technology Transfer (TCO)	-	-	-
18)	Health Fund Transfer	6,500	6,500	6,500
19)	Cal-STRS On-Behalf Payment	2,900,000	2,900,000	2,900,000
20)	<b>Total Contingencies/Transfers Out</b>	<u>\$ 2,919,184</u>	<u>\$ 2,906,500</u>	<u>\$ 2,906,500</u>
21)	<b>Total Expenditures and Contingencies/Transfers Out</b>	<u>\$ 2,919,184</u>	<u>\$ 2,906,500</u>	<u>\$ 2,906,500</u>
22)	<b>Increase/Decrease in Fund Balance</b>	<u>\$ (19,184)</u>	<u>\$ (6,500)</u>	<u>\$ (6,500)</u>
23)	<b>Beginning Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
24)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
25)	Required Reserve (Board Policy 6305)	-	-	-
26)	Reserve for PERS & STRS Rate Increases	-	-	-
27)	Reserve for One-Time Initiative Projects	-	-	-
28)	Undesignated	(19,184)	(6,500)	(6,500)
29)	<b>Total Ending Fund Balance</b>	<u>\$ (19,184)</u>	<u>\$ (6,500)</u>	<u>\$ (6,500)</u>

Slight variances may exist due to rounding

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## District Total Restricted General Fund

		2019-20	2019-20	2020-21
		<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	State Revenue	\$ 37,476,545	\$ 28,992,159	\$ 28,993,000
2)	Local Revenue	9,478,214	7,961,626	7,966,000
3)	Federal Revenue	10,731,814	7,282,505	12,483,000
4)	Transfers In	4,626,646	4,551,832	4,553,000
5)	<b>Total Revenue</b>	<b>\$ 62,313,218</b>	<b>\$ 48,788,122</b>	<b>\$ 53,995,000</b>
<b>Expenditures</b>				
6)	Academic Salaries	\$ 6,575,587	\$ 5,579,078	\$ 5,580,000
7)	Classified and Other Nonacademic Salaries	12,282,061	10,961,205	10,963,000
8)	Employee Benefits	7,172,572	6,824,118	6,825,000
9)	Supplies and Materials	4,579,611	2,120,378	2,121,000
10)	Other Operating Expenses and Services	10,816,157	6,767,954	6,793,000
11)	Capital Outlay	4,748,129	2,064,909	2,067,000
12)	Other Outgo	15,075,302	13,193,919	18,395,000
13)	<b>Total Expenditures</b>	<b>\$ 61,249,418</b>	<b>\$ 47,511,561</b>	<b>\$ 52,744,000</b>
14)	Transfers Out	\$ 1,063,800	\$ 1,276,560	\$ 1,251,000
15)	<b>Total Expenditures and Transfers Out</b>	<b>\$ 62,313,218</b>	<b>\$ 48,788,121</b>	<b>\$ 53,995,000</b>
16)	<b>Increase/Decrease in Fund Balance</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>
17)	<b>Beginning Fund Balance</b>	<b>\$ 3,677,691</b>	<b>\$ 3,677,691</b>	<b>\$ 3,239,032</b>
18)	Reserve for Parking Fund	665,340	226,681	226,681
19)	Committed	3,012,351	3,012,351	3,012,351
20)	<b>Total Ending Fund Balance</b>	<b>\$ 3,677,691</b>	<b>\$ 3,239,032</b>	<b>\$ 3,239,032</b>



# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Restricted General Fund

		2019-20	2019-20	2020-21
		<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	State Revenue	\$ 28,859,936	\$ 21,510,768	\$ 21,511,000
2)	Local Revenue	6,188,777	3,813,575	3,817,000
3)	Federal Revenue	4,931,219	3,266,870	8,465,000
4)	Transfers In	4,487,229	4,482,208	4,483,000
5)	<b>Total Revenue</b>	<u>\$ 44,467,161</u>	<u>\$ 33,073,421</u>	<u>\$ 38,276,000</u>
<b>Expenditures</b>				
6)	Academic Salaries	\$ 4,913,437	\$ 4,221,562	\$ 4,222,000
7)	Classified and Other Nonacademic Salaries	8,398,220	7,679,652	7,680,000
8)	Employee Benefits	4,807,518	4,677,946	4,678,000
9)	Supplies and Materials	3,505,851	1,490,583	1,491,000
10)	Other Operating Expenses and Services	5,494,111	2,752,491	2,753,000
11)	Capital Outlay	3,323,605	1,026,077	1,027,000
12)	Other Outgo	13,124,420	10,145,109	15,345,000
13)	<b>Total Expenditures</b>	<u>\$ 43,567,161</u>	<u>\$ 31,993,420</u>	<u>\$ 37,196,000</u>
14)	Transfers Out	\$ 900,000	\$ 1,080,000	\$ 1,080,000
15)	<b>Total Expenditures and Transfers Out</b>	<u>\$ 44,467,161</u>	<u>\$ 33,073,420</u>	<u>\$ 38,276,000</u>
16)	<b>Increase/Decrease in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
17)	<b>Beginning Fund Balance</b>	3,012,351	\$ 3,012,351	\$ 3,012,351
18)	Reserve for Parking Fund	-	-	-
19)	Committed	3,012,351	3,012,351	3,012,351
20)	<b>Total Ending Fund Balance</b>	<u>\$ 3,012,351</u>	<u>\$ 3,012,351</u>	<u>\$ 3,012,351</u>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Restricted General Fund

		2019-20	2019-20	2020-21
		<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	State Revenue	\$ 7,213,107	\$ 6,368,606	\$ 6,369,000
2)	Local Revenue	1,122,661	1,293,956	1,294,000
3)	Federal Revenue	2,187,817	1,976,856	1,977,000
4)	Transfers In	109,417	39,623	40,000
5)	<b>Total Revenue</b>	<b>\$ 10,633,002</b>	<b>\$ 9,679,042</b>	<b>\$ 9,680,000</b>
<b>Expenditures</b>				
6)	Academic Salaries	\$ 1,660,906	\$ 1,356,415	\$ 1,357,000
7)	Classified and Other Nonacademic Salaries	2,422,008	1,882,280	\$ 1,883,000
8)	Employee Benefits	1,589,700	1,394,214	\$ 1,395,000
9)	Supplies and Materials	759,250	445,929	446,000
10)	Other Operating Expenses and Services	1,305,704	691,739	716,000
11)	Capital Outlay	1,115,250	750,769	751,000
12)	Other Outgo	1,650,183	3,001,695	3,002,000
13)	<b>Total Expenditures</b>	<b>\$ 10,503,002</b>	<b>\$ 9,523,042</b>	<b>\$ 9,550,000</b>
14)	Transfers Out	\$ 130,000	\$ 156,000	\$ 130,000
15)	<b>Total Expenditures and Transfers Out</b>	<b>\$ 10,633,002</b>	<b>\$ 9,679,042</b>	<b>\$ 9,680,000</b>
16)	<b>Increase/Decrease in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
17)	<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
18)	Reserve for Parking Fund	-	-	-
19)	Committed	-	-	-
20)	<b>Total Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Central Services Restricted General Fund

		2019-20	2019-20	2020-21
		<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	State Revenue	\$ 1,403,502	\$ 1,112,785	\$ 1,113,000
2)	Local Revenue	2,166,776	2,854,095	2,855,000
3)	Federal Revenue	3,612,778	2,038,779	2,041,000
4)	Transfers In	30,000	30,000	30,000
5)	<b>Total Revenue</b>	<b>\$ 7,213,056</b>	<b>\$ 6,035,660</b>	<b>\$ 6,039,000</b>
<b>Expenditures</b>				
6)	Academic Salaries	\$ 1,244	\$ 1,101	1,000
7)	Classified and Other Nonacademic Salaries	1,461,833	1,399,273	1,400,000
8)	Employee Benefits	775,354	751,958	752,000
9)	Supplies and Materials	314,509	183,866	184,000
10)	Other Operating Expenses and Services	4,016,343	3,323,724	3,324,000
11)	Capital Outlay	309,274	288,063	289,000
12)	Other Outgo	300,699	47,114	48,000
13)	<b>Total Expenditures</b>	<b>\$ 7,179,256</b>	<b>\$ 5,995,099</b>	<b>\$ 5,998,000</b>
14)	Transfers Out	\$ 33,800	\$ 40,560	41,000
15)	<b>Total Expenditures and Transfers Out</b>	<b>\$ 7,213,056</b>	<b>\$ 6,035,659</b>	<b>\$ 6,039,000</b>
16)	<b>Increase/Decrease in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
17)	<b>Beginning Fund Balance</b>	<b>\$ 665,340</b>	<b>\$ 665,340</b>	<b>\$ 226,681</b>
18)	Reserve for Parking Fund	665,340	226,681	226,681
19)	Committed	-	-	-
20)	<b>Total Ending Fund Balance</b>	<b>\$ 665,340</b>	<b>\$ 226,681</b>	<b>\$ 226,681</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.

## *General Obligation Bond Fund*

The General Obligation Bond Fund is designated to account for the proceeds from the sale of bonds under Proposition 39, and the expenditures related to the acquisition and construction of projects voted and approved by the local property owners.

The proceeds from the sale of bonds are deposited with the county treasury and recorded as Other Financing Sources. Moneys may only be expended for the purposes authorized by the language of the Proposition 39 Bond voter-approved ballot measure. As there may be several projects on-going at any moment in time, multiple subfunds of the General Obligation Bond Fund may be used, but all projects and subfunds will be rolled up and reported to the Chancellor's Office as one fund.

Expenditures are typically recorded in the 6000 object code related to the Acquisition and Construction of the approved project. Expenditures for construction management and other contracted services are recorded within the 5000 object code, and approved salaries and benefits are recorded within the applicable 2000 and 3000 object code. All costs associated with the construction of buildings and other capital projects are to be accumulated for capitalization and depreciation upon completion of the project in accordance with the district capitalization policy. Projects may span over an accounting period; therefore, detailed record keeping is required to ensure the proper cost accumulation for individual projects.

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Capital Outlay Fund

		2019-20	2019-20	2020-21
		<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	State Revenue	\$ 331,444	\$ 331,444	\$ 300,000
2)	Local Revenue	2,689,400	2,364,849	825,000
3)	Federal Revenue	-	-	-
4)	<b>Total Revenue</b>	<u>\$ 3,020,844</u>	<u>\$ 2,696,293</u>	<u>\$ 1,125,000</u>
<b>Expenditures</b>				
5)	Supplies and Materials	\$ 626	\$ 9,743	\$ 320
6)	Other Operating Expenses and Services	419,348	331,617	214,336
7)	Capital Outlay	3,981,039	1,295,872	2,034,779
8)	Other Outgo	1,404,369	20,173	717,798
9)	<b>Total Expenditures</b>	<u>\$ 5,805,383</u>	<u>\$ 1,657,404</u>	<u>\$ 2,967,233</u>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	\$ (2,784,539)	\$ 1,038,890	\$ (1,842,233)
11)	<b>Other Financing Sources (Transfers In)</b>	400,000	445,000	-
12)	<b>Other Outgo (Transfers Out)</b>	-	-	-
13)	<b>Net Increase/(Decrease) in Fund Balance</b>	\$ (2,384,539)	\$ 1,483,890	\$ (1,842,233)
14)	<b>Beginning Fund Balance</b>	<u>\$ 7,643,850</u>	<u>\$ 7,643,850</u>	<u>\$ 9,430,913</u>
15)	<b>Ending Fund Balance</b>	<u>\$ 5,259,311</u>	<u>\$ 9,127,739</u>	<u>\$ 7,588,680</u>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## General Obligation Bond Fund

	2019-20 <u>Amended Budget</u>	2019-20 <u>Projected Actuals</u>	2020-21 <u>Tentative Budget</u>
<b>Revenue</b>			
1) State Revenue	\$ -	\$ -	\$ -
2) Local Revenue	150,000	92,657	75,000
3) Federal Revenue	-	-	-
4) <b>Total Revenue</b>	<u>\$ 150,000</u>	<u>\$ 92,657</u>	<u>\$ 75,000</u>
<b>Expenditures</b>			
5) Supplies and Materials	\$ 47,043	\$ 37,492	\$ 32,277
6) Other Operating Expenses and Services	544,859	179,084	373,838
7) Capital Outlay	2,577,198	1,916,699	1,768,263
8) Other Outgo	3,627,304	-	2,488,760
9) <b>Total Expenditures</b>	<u>\$ 6,796,404</u>	<u>\$ 2,133,275</u>	<u>\$ 4,663,138</u>
10) <b>Excess/(Deficiency) of Revenues over Expenditures</b>	\$ (6,646,404)	\$ (2,040,618)	\$ (4,588,138)
11) <b>Other Financing Sources (Transfers In)</b>	-	-	-
12) <b>Other Outgo (Transfers Out)</b>	-	-	-
13) <b>Net Increase/(Decrease) in Fund Balance</b>	<u>\$ (6,646,404)</u>	<u>\$ (2,040,618)</u>	<u>\$ (4,588,138)</u>
14) <b>Beginning Fund Balance</b>	<u>\$ 6,796,404</u>	<u>\$ 6,796,404</u>	<u>\$ 4,755,786</u>
15) <b>Ending Fund Balance</b>	<u>\$ 150,000</u>	<u>\$ 4,755,786</u>	<u>\$ 167,648</u>

# 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., bookstore 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**

### *Bookstore Fund*

The Bookstore Fund is the fund designated to receive the proceeds derived from the district's operation of a community college bookstore pursuant to *EC §81676* when recovery of the cost of providing such services is not the objective of the governing board.

All necessary expenses, including salaries, wages, and cost of capital improvement for the bookstore may be paid from generated revenue. Net proceeds from the bookstore operations shall be expended in accordance with *EC §81676*.

If the district and/or college contracts for its bookstore 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.

### *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 Bookstore Fund

		2019-20	2019-20	2020-21
		<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	Local Revenue	\$ 2,724,800	\$ 1,920,578	\$ 2,481,700
2)	<b>Total Revenue</b>	<b>\$ 2,724,800</b>	<b>\$ 1,920,578</b>	<b>\$ 2,481,700</b>
<b>Expenditures</b>				
3)	Classified and Other Nonacademic Salaries	\$ 404,000	\$ 419,528	\$ 408,000
4)	Employee Benefits	200,000	205,216	200,000
5)	Supplies and Materials	1,864,500	1,731,672	1,719,243
6)	Other Operating Expenses and Services	103,400	84,569	84,500
7)	Capital Outlay	9,500	10,592	1,000
8)	Other Outgo	-	14,891	-
9)	<b>Total Expenditures</b>	<b>\$ 2,581,400</b>	<b>\$ 2,466,467</b>	<b>\$ 2,412,743</b>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ 143,400</b>	<b>\$ (545,889)</b>	<b>\$ 68,957</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>\$ 143,400</b>	<b>\$ (545,889)</b>	<b>\$ 68,957</b>
14)	<b>Beginning Fund Balance</b>	<b>\$ 775,329</b>	<b>\$ 775,329</b>	<b>\$ 229,440</b>
15)	<b>Ending Fund Balance</b>	<b>\$ 918,729</b>	<b>\$ 229,440</b>	<b>\$ 298,397</b>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Bookstore Fund

		2019-20	2019-20	2020-21
		<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	Local Revenue	\$ 490,700	\$ 390,240	\$ 490,700
2)	<b>Total Revenue</b>	<b>\$ 490,700</b>	<b>\$ 390,240</b>	<b>\$ 490,700</b>
<b>Expenditures</b>				
3)	Classified and Other Nonacademic Salaries	\$ 138,796	\$ 146,824	\$ 138,796
4)	Employee Benefits	84,000	90,749	84,000
5)	Supplies and Materials	290,940	250,324	274,940
6)	Other Operating Expenses and Services	18,900	18,641	13,900
7)	Capital Outlay	-	-	-
8)	Other Outgo	-	-	-
9)	<b>Total Expenditures</b>	<b>\$ 532,636</b>	<b>\$ 506,537</b>	<b>\$ 511,636</b>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ (41,936)</b>	<b>\$ (116,297)</b>	<b>\$ (20,936)</b>
11)	<b>Other Financing Sources (Transfers In)</b>	-	-	-
12)	<b>Other Outgo (Transfers Out)</b>	<b>(41,936)</b>	-	<b>(20,936)</b>
13)	<b>Net Increase/(Decrease) in Fund Balance</b>	<b>\$ -</b>	<b>\$ (116,297)</b>	<b>\$ -</b>
14)	<b>Beginning Fund Balance</b>	<b>\$ 144,119</b>	<b>\$ 144,119</b>	<b>\$ 27,822</b>
15)	<b>Ending Fund Balance</b>	<b>\$ 144,119</b>	<b>\$ 27,822</b>	<b>\$ 27,822</b>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Cafeteria Fund

		2019-20	2019-20	2020-21
		<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	Local Revenue	\$ 1,199,000	\$ 921,254	\$ 1,208,000
2)	<b>Total Revenue</b>	<u>\$ 1,199,000</u>	<u>\$ 921,254</u>	<u>\$ 1,208,000</u>
<b>Expenditures</b>				
3)	Classified and Other Nonacademic Salaries	\$ 409,465	\$ 444,340	\$ 405,018
4)	Employee Benefits	210,500	261,477	232,000
5)	Supplies and Materials	516,140	489,465	509,750
6)	Other Operating Expenses and Services	75,775	59,000	58,450
7)	Capital Outlay	2,500	-	2,000
8)	Other Outgo	-	-	-
9)	<b>Total Expenditures</b>	<u>\$ 1,214,380</u>	<u>\$ 1,254,281</u>	<u>\$ 1,207,218</u>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	\$ (15,380)	\$ (333,027)	\$ 782
11)	<b>Other Financing Sources (Transfers In)</b>	-	-	-
12)	<b>Other Outgo (Transfers Out)</b>	-	-	-
13)	<b>Net Increase/(Decrease) in Fund Balance</b>	<u>\$ (15,380)</u>	<u>\$ (333,027)</u>	<u>\$ 782</u>
14)	<b>Beginning Fund Balance</b>	<u>\$ 360,093</u>	<u>\$ 360,093</u>	<u>\$ 27,066</u>
15)	<b>Ending Fund Balance</b>	<u><u>\$ 344,713</u></u>	<u><u>\$ 27,066</u></u>	<u><u>\$ 27,848</u></u>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Cafeteria Fund

		2019-20	2019-20	2020-21
		<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	Local Revenue	\$ 311,100	\$ 217,069	\$ 311,100
2)	<b>Total Revenue</b>	<u>\$ 311,100</u>	<u>\$ 217,069</u>	<u>\$ 311,100</u>
<b>Expenditures</b>				
3)	Classified and Other Nonacademic Salaries	\$ 97,538	\$ 89,736	\$ 97,538
4)	Employee Benefits	59,865	55,259	59,865
5)	Supplies and Materials	121,050	110,227	120,550
6)	Other Operating Expenses and Services	20,375	20,989	18,475
7)	Capital Outlay	1,500	1,458	1,000
8)	Other Outgo	-	-	-
9)	<b>Total Expenditures</b>	<u>\$ 300,328</u>	<u>\$ 277,669</u>	<u>\$ 297,428</u>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	\$ 10,772	\$ (60,599)	\$ 13,672
11)	<b>Other Financing Sources (Transfers In)</b>	-	-	-
12)	<b>Other Outgo (Transfers Out)</b>	10,772	-	13,672
13)	<b>Net Increase/(Decrease) in Fund Balance</b>	\$ -	\$ (60,599)	\$ -
14)	<b>Beginning Fund Balance</b>	\$ 61,427	\$ 61,427	\$ 828
15)	<b>Ending Fund Balance</b>	<u>\$ 61,427</u>	<u>\$ 828</u>	<u>\$ 828</u>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Farm Operation Fund

		2019-20	2019-20	2020-21
		<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	Local Revenue	\$ 513,850	\$ 427,206	\$ 447,600
2)	<b>Total Revenue</b>	<b>\$ 513,850</b>	<b>\$ 427,206</b>	<b>\$ 447,600</b>
<b>Expenditures</b>				
3)	Classified and Other Nonacademic Salaries	\$ 24,650	\$ 25,449	\$ 25,626
4)	Employee Benefits	544	656	655
5)	Supplies and Materials	375,795	316,738	355,600
6)	Other Operating Expenses and Services	136,580	121,807	134,450
7)	Capital Outlay	9,200	5,325	9,700
8)	Other Outgo	-	-	-
9)	<b>Total Expenditures</b>	<b>\$ 546,769</b>	<b>\$ 469,975</b>	<b>\$ 526,031</b>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ (32,919)</b>	<b>\$ (42,769)</b>	<b>\$ (78,431)</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>\$ (32,919)</b>	<b>\$ (42,769)</b>	<b>\$ (78,431)</b>
14)	<b>Beginning Fund Balance</b>	<b>\$ 199,768</b>	<b>\$ 199,768</b>	<b>\$ 157,000</b>
15)	<b>Ending Fund Balance</b>	<b>\$ 166,849</b>	<b>\$ 157,000</b>	<b>\$ 78,569</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 one dollar 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. The fee 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**

	2019-20	2019-20	2020-21
	<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>			
1) State Revenue	\$ 3,045,000	\$ 2,800,000	\$ 2,800,000
2) Local Revenue	500	500	500
3) Federal Revenue	29,500,000	29,978,775	33,808,977
4) <b>Total Revenue</b>	<b>\$ 32,545,500</b>	<b>\$ 32,779,275</b>	<b>\$ 36,609,477</b>
<b>Expenditures</b>			
5) Supplies and Materials	\$ -	-	\$ -
6) Other Operating Expenses and Services	-	-	-
7) Capital Outlay	-	-	-
8) Other Outgo	32,545,500	32,779,275	36,609,477
9) <b>Total Expenditures</b>	<b>\$ 32,545,500</b>	<b>\$ 32,779,275</b>	<b>\$ 36,609,477</b>
10) <b>Excess/(Deficiency) of Revenues over Expenditures</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>	\$ -	\$ -	\$ -
14) <b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -
15) <b>Ending Fund Balance</b>	\$ -	\$ -	\$ -



# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Student Financial Aid Fund

		2019-20	2019-20	2020-21
		<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	State Revenue	\$ 290,000	\$ 250,000	\$ 250,000
2)	Local Revenue	-	-	-
3)	Federal Revenue	3,460,000	3,249,729	3,647,558
4)	<b>Total Revenue</b>	<u>\$ 3,750,000</u>	<u>\$ 3,499,729</u>	<u>\$ 3,897,558</u>
<b>Expenditures</b>				
5)	Supplies and Materials	\$ -	\$ -	\$ -
6)	Other Operating Expenses and Services	-	-	-
7)	Capital Outlay	-	-	-
8)	Other Outgo	3,750,000	3,499,729	3,897,558
9)	<b>Total Expenditures</b>	<u>\$ 3,750,000</u>	<u>\$ 3,499,729</u>	<u>\$ 3,897,558</u>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</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>	\$ -	\$ -	\$ -
14)	<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -
15)	<b>Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Associated Students Fund

		2019-20	2019-20	2020-21
		<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	Local Revenue	\$ 400,000	\$ 369,193	\$ 387,500
2)	<b>Total Revenue</b>	<u>\$ 400,000</u>	<u>\$ 369,193</u>	<u>\$ 387,500</u>
<b>Expenditures</b>				
3)	Classified and Other Nonacademic Salaries	\$ 53,000	\$ 36,059	\$ 40,000
4)	Employee Benefits	40,060	19,902	32,000
5)	Supplies and Materials	61,500	46,961	48,000
6)	Other Operating Expenses and Services	313,440	219,698	265,500
7)	Capital Outlay	2,000	407	2,000
8)	Other Outgo	-	-	-
9)	<b>Total Expenditures</b>	<u>\$ 470,000</u>	<u>\$ 323,027</u>	<u>\$ 387,500</u>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	\$ (70,000)	\$ 46,166	\$ -
11)	<b>Other Financing Sources (Transfers In)</b>	\$ -	-	\$ -
12)	<b>Other Outgo (Transfers Out)</b>	-	-	-
13)	<b>Net Increase/(Decrease) in Fund Balance</b>	\$ (70,000)	\$ 46,166	\$ -
14)	<b>Beginning Fund Balance</b>	\$ 244,294	\$ 244,294	\$ 290,459
15)	<b>Ending Fund Balance</b>	<u>\$ 174,294</u>	<u>\$ 290,459</u>	<u>\$ 290,459</u>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Associated Students Fund

		2019-20	2019-20	2020-21
		<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	Local Revenue	\$ 60,000	\$ 57,241	\$ 60,000
2)	<b>Total Revenue</b>	<u>\$ 60,000</u>	<u>\$ 57,241</u>	<u>\$ 60,000</u>
<b>Expenditures</b>				
3)	Classified and Other Nonacademic Salaries	\$ -	\$ -	\$ -
4)	Employee Benefits	-	-	-
5)	Supplies and Materials	9,000	484	9,000
6)	Other Operating Expenses and Services	35,081	15,576	33,502
7)	Capital Outlay	1,680	1,920	-
8)	Other Outgo	5,000	-	5,000
9)	<b>Total Expenditures</b>	<u>\$ 50,761</u>	<u>\$ 17,980</u>	<u>\$ 47,502</u>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	\$ 9,239	\$ 39,261	\$ 12,498
11)	<b>Other Financing Sources (Transfers In)</b>	\$ -	-	\$ -
12)	<b>Other Outgo (Transfers Out)</b>	-	-	-
13)	<b>Net Increase/(Decrease) in Fund Balance</b>	\$ 9,239	\$ 39,261	\$ 12,498
14)	<b>Beginning Fund Balance</b>	\$ 98,385	\$ 98,385	\$ 137,646
15)	<b>Ending Fund Balance</b>	<u>\$ 107,624</u>	<u>\$ 137,646</u>	<u>\$ 150,143</u>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Student Representative Fee Fund

		2019-20	2019-20	2020-21
		<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	Local Revenue	\$ 54,400	\$ 68,197	\$ 54,400
2)	<b>Total Revenue</b>	<u>\$ 54,400</u>	<u>\$ 68,197</u>	<u>\$ 54,400</u>
<b>Expenditures</b>				
3)	Classified and Other Nonacademic Salaries	\$ 60,000	\$ 21,390	\$ 60,000
4)	Employee Benefits	500	348	-
5)	Supplies and Materials	-	-	-
6)	Other Operating Expenses and Services	46,000	29,895	40,000
7)	Capital Outlay	-	-	-
8)	Other Outgo	-	-	-
9)	<b>Total Expenditures</b>	<u>\$ 106,500</u>	<u>\$ 51,633</u>	<u>\$ 100,000</u>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	\$ (52,100)	\$ 16,564	\$ (45,600)
11)	<b>Other Financing Sources (Transfers In)</b>	\$ -	-	\$ -
12)	<b>Other Outgo (Transfers Out)</b>	-	-	-
13)	<b>Net Increase/(Decrease) in Fund Balance</b>	<u>\$ (52,100)</u>	<u>\$ 16,564</u>	<u>\$ (45,600)</u>
14)	<b>Beginning Fund Balance</b>	<u>\$ 251,460</u>	<u>\$ 251,460</u>	<u>\$ 268,024</u>
15)	<b>Ending Fund Balance</b>	<u><u>\$ 199,360</u></u>	<u><u>\$ 268,024</u></u>	<u><u>\$ 222,424</u></u>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Student Representative Fee Fund

		2019-20	2019-20	2020-21
		<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	Local Revenue	\$ 5,000	\$ 9,126	\$ 5,000
2)	<b>Total Revenue</b>	<u>\$ 5,000</u>	<u>\$ 9,126</u>	<u>\$ 5,000</u>
<b>Expenditures</b>				
3)	Classified and Other Nonacademic Salaries	\$ -	\$ -	\$ -
4)	Employee Benefits	-	-	-
5)	Supplies and Materials	-	-	-
6)	Other Operating Expenses and Services	2,500	88	5,000
7)	Capital Outlay	-	-	-
8)	Other Outgo	2,500	-	-
9)	<b>Total Expenditures</b>	<u>\$ 5,000</u>	<u>\$ 88</u>	<u>\$ 5,000</u>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	\$ -	\$ 9,038	\$ -
11)	<b>Other Financing Sources (Transfers In)</b>	\$ -	-	\$ -
12)	<b>Other Outgo (Transfers Out)</b>	-	-	-
13)	<b>Net Increase/(Decrease) in Fund Balance</b>	\$ -	\$ 9,038	\$ -
14)	<b>Beginning Fund Balance</b>	\$ 12,854	\$ 12,854	\$ 21,892
15)	<b>Ending Fund Balance</b>	<u>\$ 12,854</u>	<u>\$ 21,892</u>	<u>\$ 21,892</u>

**YOSEMITE COMMUNITY COLLEGE DISTRICT**

**Modesto Junior College  
Student Center Fee Fund**

	2019-20 <u>Amended Budget</u>	2019-20 <u>Projected Actuals</u>	2020-21 <u>Tentative Budget</u>
<b>Revenue</b>			
1) Local Revenue	\$ 160,000	\$ 121,882	\$ 130,000
2) <b>Total Revenue</b>	<b>\$ 160,000</b>	<b>\$ 121,882</b>	<b>\$ 130,000</b>
<b>Expenditures</b>			
3) Classified and Other Nonacademic Salaries	\$ 130,000	\$ 126,935	\$ 118,000
4) Employee Benefits	75,000	71,756	65,000
5) Supplies and Materials	10,086	7,922	20,000
6) Other Operating Expenses and Services	-	-	-
7) Capital Outlay	71,815	79,033	47,500
8) Other Outgo	-	-	-
9) <b>Total Expenditures</b>	<b>\$ 286,901</b>	<b>\$ 285,646</b>	<b>\$ 250,500</b>
10) <b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ (126,901)</b>	<b>\$ (163,764)</b>	<b>\$ (120,500)</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>\$ (126,901)</b>	<b>\$ (163,764)</b>	<b>\$ (120,500)</b>
14) <b>Beginning Fund Balance</b>	<b>\$ 377,859</b>	<b>\$ 377,859</b>	<b>\$ 214,095</b>
15) <b>Ending Fund Balance</b>	<b>\$ 250,958</b>	<b>\$ 214,095</b>	<b>\$ 93,595</b>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Student Center Fee Fund

		2019-20	2019-20	2020-21
		<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
<b>Revenue</b>				
1)	Local Revenue	\$ 17,800	\$ 17,054	\$ 17,800
2)	<b>Total Revenue</b>	<u>\$ 17,800</u>	<u>\$ 17,054</u>	<u>\$ 17,800</u>
<b>Expenditures</b>				
3)	Classified and Other Nonacademic Salaries	\$ 15,000	\$ 28,644	\$ 15,000
4)	Employee Benefits	10,800	20,896	10,800
5)	Supplies and Materials	4,000	2,392	4,000
6)	Other Operating Expenses and Services	19,500	3,341	(27,000)
7)	Capital Outlay	30,000	21,654	15,000
8)	Other Outgo	-	-	-
9)	<b>Total Expenditures</b>	<u>\$ 79,300</u>	<u>\$ 76,927</u>	<u>\$ 17,800</u>
10)	<b>Excess/(Deficiency) of Revenues over Expenditures</b>	\$ (61,500)	\$ (59,873)	\$ -
11)	<b>Other Financing Sources (Transfers In)</b>	\$ -	-	\$ -
12)	<b>Other Outgo (Transfers Out)</b>	-	-	-
13)	<b>Net Increase/(Decrease) in Fund Balance</b>	<u>\$ (61,500)</u>	<u>\$ (59,873)</u>	<u>\$ -</u>
14)	<b>Beginning Fund Balance</b>	<u>\$ 180,001</u>	<u>\$ 180,001</u>	<u>\$ 120,128</u>
15)	<b>Ending Fund Balance</b>	<u>\$ 118,501</u>	<u>\$ 120,128</u>	<u>\$ 120,128</u>

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Appendix A

### 2020-21 Resource Allocation Model

**1. Start with the budget from 19/20 less any one-time allocations.**

	Columbia	MJC	Central Serv	Institutional	Total
19/20	\$ 14,721,161	\$ 65,935,320	\$ 27,887,347	\$ 8,444,703	\$ 116,988,531
Less 1X	(341,110)	(4,378,922)	(472,461)		(5,192,493)
<b>20/21 Base</b>	<b>\$ 14,380,051</b>	<b>\$ 61,556,398</b>	<b>\$ 27,414,886</b>	<b>\$ 8,444,703</b>	<b>\$ 111,796,038</b>
Percentage of total	12.9%	55.1%	24.5%	7.6%	
Percentage without Institutional Costs	13.9%	59.6%	26.5%		
Columbia/MJC split	18.9%	81.1%			
Percentage without Institutional and I	34.4%		65.6%		

**2. Add adjustments for SCFF split. No college loses money, but an additional allocation may be made.**

SCFF split using 3 yr average	14.6%	85.4%			
Dollars split according to SCFF	\$ 11,071,197	\$ 64,865,252			
Adjustment	\$ -	\$ 3,308,854			\$ 3,308,854
	\$ 14,380,051	\$ 64,865,252	\$ 27,414,886	\$ 8,444,703	\$ 115,104,892

**3. Add changes to institutional costs.**

				\$ 534,104	\$ 534,104
	\$ 14,380,051	\$ 64,865,252	\$ 27,414,886	\$ 8,978,807	\$ 115,638,996

**4. Add prior year growth using the 3-year average excluding Basic Allocation**

19/20 Growth					\$ -
19/20 3 year average	80%	20%			
	11.8%	88.2%			
	\$ -	\$ -	\$ -		\$ -
	\$ 14,380,051	\$ 64,865,252	\$ 27,414,886	\$ 8,978,807	\$ 115,638,996

**5. Add allocations based on budgeted revenues:**

Nonresident Student Tuition	\$ 110,000	\$ 610,000			\$ 720,000
Baccalaureate Tuition		\$ 40,000			\$ 40,000
	\$ 14,490,051	\$ 65,515,252	\$ 27,414,886	\$ 8,978,807	\$ 116,398,996

**6. Add compensation costs:**

Meet and confer					\$ -
Classification review			\$ 225,000		\$ 225,000



# YOSEMITE COMMUNITY COLLEGE DISTRICT

	Columbia	MJC	Central Serv	Institutional	Total
Lang/Step/Column	\$ 120,420	\$ 562,602	\$ 282,385		\$ 965,407
PERS/STRS Rate Increase	\$ 146,084	\$ 545,776	\$ 444,926		\$ 1,136,786
Fringe Benefit Increase					\$ -
Compensation settlement				\$ -	\$ -
	\$ 14,756,555	\$ 66,623,630	\$ 28,367,197	\$ 8,978,807	\$ 118,726,189

**7. Add new agreed upon ongoing items:**

Professional development					\$ -
Full time faculty					\$ -
New positions					\$ -
Strategic initiatives					\$ -
	\$ 14,756,555	\$ 66,623,630	\$ 28,367,197	\$ 8,978,807	\$ 118,726,189

**8. Add annual agreed-upon allocations:**

TCO facilities					\$ -
TCO IT					\$ -
Academic technology					\$ -
Strategic initiatives					\$ -
	\$ 14,756,555	\$ 66,623,630	\$ 28,367,197	\$ 8,978,807	\$ 118,726,189

**9. Balance the budget**

Total Revenue	\$ 116,617,550
Less Allocations	\$ (118,726,189)
Remaining (Over)	\$ (2,108,639)

Allocate the difference between

Columbia and Central Services	\$ (725,503)	\$ (1,383,136)	\$ (2,108,639)
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20/21 Ongoing Budget	\$ 14,031,052	\$ 66,623,630	\$ 26,984,061	\$ 8,978,807	\$ 116,617,550
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**10. Add any one-time allocations**

Encumbrance carryforwards					
Ending balance carryforwards					
Negotiations meet & confer					
Operational costs					
Augmentations from fund balance	\$ 725,503	\$ -	\$ 1,883,136	\$ -	\$ 2,608,639

20/21 Ongoing & One time budget	\$ 14,756,555	\$ 66,623,630	\$ 28,867,197	\$ 8,978,807	\$ 119,226,189
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Yosemite Community College District

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