



YOSEMITE COMMUNITY COLLEGE DISTRICT

2025-2026 FINAL BUDGET



September 10, 2025

Prepared by
Office of the Vice Chancellor
District Administrative Services
P.O. Box 4065, Modesto, CA 95352
www.yosemite.edu/administrativeservices/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). 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 2024-25 academic year, there were approximately 28,750 students enrolled (unduplicated headcount), and the District employs a staff of approximately 1,800 (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 a 100-year-old institution, 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

State Budget

On June 27, 2025, Governor Newsom signed the Budget Act of 2025. In total, the 2025-26 budget reflects state expenditures of approximately \$321 billion, including \$228.4 billion in general fund expenditures. General fund spending increases by nearly 8% from its level in the 2024-25 enacted budget. The 2025-26 budget uses reserves and special fund transfers to offset revenue shortfalls, including a \$12 billion deficit. The enacted budgets for each segment of higher education continue to be shaped by multi-year frameworks introduced in 2022-23, including the Roadmap for the Future for the California Community Colleges. The Roadmap is intended to advance equity, student success, and the system's ability to prepare students for California's future.

The enacted budget for the community colleges focuses on maintaining stability in a challenging fiscal environment. It includes no core ongoing reductions to programs or services, with overall funding roughly flat compared to 2024-25. It includes about \$404 million in ongoing adjustments to the Student Centered Funding Formula (SCFF), of which \$217.4 million is for a 2.30% cost-of-living adjustment (COLA), \$26.8 million is provided for a 2.30% COLA to various categorical programs, and \$140 million is provided for 2.35% in enrollment growth over a period of two years (\$100 million starting in 2024-25 and \$40 million starting in 2025-26).

One-time funding in the enacted budget is largely focused on implementation efforts related to the Master Plan for Career Education and support for students. It includes \$60 million for a Student Support Block Grant, \$25 million for developing a Career Passport, \$20 million for emergency financial aid, \$15 million to scale up Credit for Prior Learning, and \$12 million to initiate a systemwide Common Data Platform.

The state budget uses reserves that had been built up in previous years to address the deficit. The budget uses the full \$8.4 billion balance from the Proposition 98 Rainy Day Fund. A significant change to the Proposition 98 funding split between K-12 and community colleges is implemented in 2025-26. In prior years, 10.93% of the Proposition 98 Guarantee was budgeted to community colleges. In an effort to fully fund transitional kindergarten, \$232.9 million is being shifted from the community colleges to K-12 schools.

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.

Student Centered Funding Formula

The District 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 over a three-year period of time, which will include 23/24, 24/25, and 25/26. The District has now reached and exceeded the FTES level compared to our 19/20 calculation. As mentioned earlier, the enacted state budget included enrollment growth funding of \$100 million for 2024-25. The District was able to claim growth funding of approximately \$2.8 million in 2024-25 and will continue to strive for increased FTES generation in 2025-26 to achieve available growth funds.

The supplemental allocation represents 20% of the SCFF calculation and will be calculated on the 24/25 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 22/23, 23/24, and 24/25.

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 received constituency group approval during 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 reflected no new ongoing

allocation to Modesto Junior College. Nearly \$3.2 million in one-time funds was included in the Tentative Budget for Modesto Junior College to maintain its schedule. The Final Budget essentially moves the one-time allocation to ongoing and also includes an additional one-time allocation to Modesto Junior College of \$1,000,000 to support the schedule and operational needs of 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. The Final Budget includes expenditure line items associated with the site-specific reserves. For the 2025-26 fiscal year, the Final Budget includes 100% of the available site-specific reserves being spent by MJC and Central Services and 50% by Columbia.

YCCD Budget

The Final Budget for 2025-26 utilizes a deficit factor of 2.00% that will be applied to overall apportionment, which is a decrease from the prior year budget. 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 high interest rates could impact revenue collections for California.

As it relates to the 2024-25 fiscal year that just ended, the new state budget includes general fund revenues to offset certain shortfalls, including eliminating the deficit factor. This will free up approximately \$3.7 million in resources that were included in the 2024-25 Final Budget. Growth revenue for FTES and other improvements to the SCFF has generated approximately \$4.8 million more than was estimated in the 2024-25 Final Budget. These increases (revenues up), combined with continued efficiencies the District has maintained over the last several years (expenditures down), have increased the 2024-25 reserves significantly compared to what was presented in the 2024-25 Final Budget.

The Final 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 8.7090%. Negotiations were just completed for other sections of the YFA contract.

Salary increases of 2.30% have been implemented for the Leadership Team Advisory Council (LTAC) and Executive employees.

Negotiations remain ongoing for California School Employees Association Chapter 420 (CSEA).

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 Final 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 utilities are reflected in the budget. Insurance costs are up over 10% as it relates to liability, property, and auto. Total Cost of Ownership amounts for Facilities and IT continue to be allocated, but they have now been moved to one-time allocations. Technology-related expenditures are also expected to increase.

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.

Final Budget

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 - \$167,606,356*

1)	Total Computational Revenue <ul style="list-style-type: none">• 2.0% Deficit Factor	\$ 156,780,478 <\$3,135,610>
2)	State Mandated Block Grant	592,332
3)	Part-Time Faculty Allocation	382,133
4)	Part-Time Faculty Office Hours	291,864
5)	Enrollment Administration Fee	316,500
6)	Lottery	3,141,460
7)	Non-Resident Tuition	690,000
8)	Interest Income	2,000,000
9)	Enrollment Fee - Baccalaureate	40,000
10)	Other Local Revenue	250,000
11)	CalSTRS On-Behalf Payment	4,000,000
12)	Full-Time Faculty	2,257,199
13)	Total Revenue	\$ 167,606,356

Expenditure Assumptions

- Total On-Going Unrestricted General Fund Expenditures – \$167,420,008
- Total One-Time Unrestricted General Fund Expenditures – \$20,852,876
- Total General Fund Expenditures - \$188,272,884

1)	Base Budget ¹	\$ 152,422,156
	<i>On-Going Augmentation to the Base Budget</i>	
2)	Estimated Health Increase	860,754
3)	Cover Longevity/Step/ Column Movement	1,164,011
4)	PERS and STRS Rate Increases	<85,642>
5)	Classification Review (LTAC & CSEA)	1,090,444
6)	YFA Salary Increase of 8.709%	5,144,570
7)	Changes to Institutional Costs	454,073
8)	Additional YFA Adjustments	266,206
9)	Growth Allocation	2,803,436
10)	Reserved for Salary Increases	2,000,000
	<i>New Agreed Upon Ongoing Items</i>	
11)	Free Parking for Students	300,000
12)	Allocate Additional Funds to MJC	1,000,000
13)	Total On-Going Unrestricted General Fund Expenditures	\$167,420,008
	<i>One Time Augmentations</i>	
14)	Facilities and IT TCO	1,500,000
15)	Site Specific Reserve Carryover	8,483,419
16)	IT TCO & Web Design Carryover	232,761
17)	Allocation to Fund 41	8,000,000
18)	Site Allocation	1,000,000
19)	RSI Training Allocation	400,000
20)	Encumbrance Carryforwards	812,887
21)	Allocation of Prior Year Nonresident and BA Revenue	328,589
22)	24-25 Part-Time Health Benefits	95,220
23)	Total Expenditures	\$188,272,884

¹ Base Budget is prior year ending budget less one-time allocations.

Fund Balance Reconciliation

1)	Unaudited Beginning Fund Balance	\$ 56,936,766
2)	Total Revenue	167,606,356
3)	On-Going Expenditures	<167,420,008>
4)	One-Time Expenditures	<20,852,876>
5)	Change in Fund Balance	<20,666,528>
6)	Ending Fund Balance	\$36,270,238

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

		2024-25	2024-25	2025-26
		<u>Final Budget</u>	<u>Unaudited Actuals</u>	<u>Final Budget</u>
	Revenue			
	State Revenue			
1)	Apportionment	\$ 144,708,371	\$ 153,151,072	\$ 153,644,868
2)	Other State Revenue	10,774,632	14,040,230	10,981,488
3)	Local Revenue	1,980,000	4,606,517	2,980,000
4)	Federal Revenue	-	5,470	-
5)	Total Revenue	\$ 157,463,003	\$ 171,803,289	\$ 167,606,356
	Expenditures			
6)	Academic Salaries	\$ 56,430,447	\$ 57,833,643	\$ 64,382,749
7)	Classified and Other Nonacademic Salaries	32,584,316	30,423,070	33,895,665
8)	Employee Benefits	42,411,931	38,971,332	44,590,002
9)	Supplies and Materials	2,146,471	1,987,418	1,965,476
10)	Other Operating Expenses and Services	13,034,460	12,585,525	15,011,847
11)	Capital Outlay	3,435,047	3,318,902	4,084,456
12)	Other Outgo	13,866,427	8,985,599	10,603,428
13)	Total Expenditures	\$ 163,909,099	\$ 154,105,489	\$ 174,533,623
	Contingencies/Transfers Out			
14)	One-Time Initiatives	\$ -	\$ -	\$ -
15)	Unfunded Retiree Liability	1,000,000	1,000,000	-
16)	Capital Outlay Transfer (TCO)	1,000,000	1,000,000	9,000,000
17)	Information Technology (TCO - Carryover)	1,105,840	940,323	732,761
18)	Health Fund Transfer	6,500	6,500	6,500
19)	Cal-STRS On-Behalf Payment	4,000,000	3,921,093	4,000,000
20)	Total Contingencies/Transfers Out	\$ 7,112,340	\$ 6,867,916	\$ 13,739,261
21)	Total Expenditures and Contingencies/Transfers Out	\$ 171,021,439	\$ 160,973,406	\$ 188,272,884
22)	Increase/Decrease in Fund Balance	\$ (13,558,436)	\$ 10,829,884	\$ (20,666,528)
23)	Beginning Fund Balance	\$ 45,078,288	\$ 46,106,882	\$ 56,936,766
24)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
25)	Required Reserve (Board Policy 6305)	16,390,911	15,706,000	17,453,362
26)	Reserve for PERS & STRS Rate Increases	3,000,000	3,000,000	3,000,000
27)	Site Specific Reserve	1,165,756	6,308,030	612,942
28)	IT TCO & Web Design	-	-	-
29)	Budget Planning	10,963,185	31,922,736	15,203,934
30)	Total Ending Fund Balance	\$ 31,519,852	\$ 56,936,766	\$ 36,270,238

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Unrestricted General Fund

		2024-25	2024-25	2025-26
		<u>Final Budget</u>	<u>Unaudited Actuals</u>	<u>Final Budget</u>
	Revenue			
	State Revenue			
1)	Apportionment	\$ -	\$ -	\$ -
2)	Other State Revenue	-	-	-
3)	Local Revenue	650,000	1,043,322	650,000
4)	Federal Revenue	-	-	-
5)	Total Revenue	\$ 650,000	\$ 1,043,322	\$ 650,000
	Expenditures			
6)	Academic Salaries	\$ 48,277,063	47,892,114	\$ 55,691,580
7)	Classified and Other Nonacademic Salaries	11,487,885	11,055,636	12,324,483
8)	Employee Benefits	24,876,326	23,114,711	26,536,710
9)	Supplies and Materials	899,851	195,439	507,033
10)	Other Operating Expenses and Services	3,448,913	2,889,881	3,215,994
11)	Capital Outlay	1,218,143	577,132	1,313,054
12)	Other Outgo	5,189,206	5,968,189	2,913,942
13)	Total Expenditures	95,397,387	91,693,102	102,502,797
	Contingencies/Transfers Out			
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)	Total Contingencies/Transfers Out	\$ -	\$ -	\$ -
21)	Total Expenditures and Contingencies/Transfers Out	\$ 95,397,387	\$ 91,693,102	\$ 102,502,797
22)	Site Specific Reserve Expenditures	\$ 6,444,204	\$ 4,920,328	\$ 3,359,300
23)	Budget Savings/Budget (Deficit)	-	2,370,587	-
24)	Beginning Fund Balance	\$ -	6,444,204	\$ -
25)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
26)	Required Reserve (Board Policy 6305)	-	-	-
27)	Reserve for PERS & STRS Rate Increase	-	-	-
28)	Site Specific Reserve	-	1,581,360	-
29)	Budget Planning	-	-	-
30)	Total Ending Fund Balance	\$ -	\$ 1,581,360	\$ -

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Unrestricted General Fund

		2024-25	2024-25	2025-26
		<u>Final Budget</u>	<u>Unaudited Actuals</u>	<u>Final Budget</u>
	Revenue			
	State Revenue			
1)	Apportionment	\$ -	\$ -	\$ -
2)	Other State Revenue	-	-	-
3)	Local Revenue	80,000	84,472	80,000
4)	Federal Revenue	-	-	-
5)	Total Revenue	\$ 80,000	\$ 84,472	\$ 80,000
	Expenditures			
6)	Academic Salaries	\$ 7,470,246	\$ 9,048,063	7,943,230
7)	Classified and Other Nonacademic Salaries	3,214,187	2,994,522	3,299,100
8)	Employee Benefits	4,757,437	4,895,316	5,093,354
9)	Supplies and Materials	147,771	90,245	371,301
10)	Other Operating Expenses and Services	1,191,310	921,422	1,026,465
11)	Capital Outlay	445,044	329,317	660,234
12)	Other Outgo	3,287,451	2,238,499	660,887
13)	Total Expenditures	\$ 20,513,446	\$ 20,517,384	\$ 19,054,570
	Contingencies/Transfers Out			
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)	Total Contingencies/Transfers Out	\$ -	\$ -	\$ -
21)	Total Expenditures and Contingencies/Transfers Out	\$ 20,513,446	\$ 20,517,384	\$ 19,054,570
22)	Site Specific Reserve Expenditures	\$ 1,165,755	\$ 445,532	\$ 612,215
23)	Budget Savings/Budget (Deficit)	-	(660,821)	-
24)	Beginning Fund Balance	\$ -	\$ 2,331,511	\$ -
25)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
26)	Required Reserve (Board Policy 6305)	-	-	-
27)	Reserve for PERS & STRS Rate Increase	-	-	-
28)	Site Specific Reserve	1,165,756	1,885,979	612,942
29)	Budget Planning	-	-	-
30)	Total Ending Fund Balance	\$ 1,165,756	\$ 1,885,979	\$ 612,942

YOSEMITE COMMUNITY COLLEGE DISTRICT

Central Services Unrestricted General Fund

		2024-25	2024-25	2025-26
		<u>Final Budget</u>	<u>Unaudited Actuals</u>	<u>Final Budget</u>
	Revenue			
	State Revenue			
1)	Apportionment	\$ 144,708,371	\$ 153,151,072	\$ 153,644,868
2)	Other State Revenue	6,774,632	10,119,137	6,981,488
3)	Local Revenue	1,250,000	3,478,724	2,250,000
4)	Federal Revenue	-	5,470	-
5)	Total Revenue	\$ 152,733,003	\$ 166,754,403	\$ 162,876,356
	Expenditures			
6)	Academic Salaries	\$ 683,138	\$ 893,467	\$ 747,939
7)	Classified and Other Nonacademic Salaries	17,882,244	16,372,912	18,272,082
8)	Employee Benefits	12,778,168	10,961,305	12,959,938
9)	Supplies and Materials	1,098,849	1,701,734	1,087,142
10)	Other Operating Expenses and Services	2,166,306	1,535,798	2,633,060
11)	Capital Outlay	821,860	1,437,750	1,136,807
12)	Other Outgo	3,912,430	751,574	5,003,465
13)	Total Expenditures	\$ 39,342,995	\$ 33,654,540	\$ 41,840,433
	Contingencies/Transfers Out			
14)	One-Time Initiatives	\$ -	\$ -	\$ -
15)	Unfunded Retiree Liability	-	-	-
16)	Capital Outlay Transfer (TCO)	-	-	-
17)	Information Technology (TCO - Carryover)	605,840	940,323	232,761
18)	Health Fund Transfer	-	-	-
19)	Cal-STRS On-Behalf Payment	-	-	-
20)	Total Contingencies/Transfers Out	\$ 605,840	\$ 940,323	\$ 232,761
21)	Total Expenditures and Contingencies/Transfers Out	\$ 39,948,835	\$ 34,594,863	\$ 42,073,194
22)	Site Specific Reserve Expenditures	\$ 3,247,790	\$ 407,099	\$ 4,511,904
23)	IT TCO & Web Design	\$ 751,195	\$ 751,195	\$ 232,761
24)	Budget Savings/Budget (Deficit)	-	2,228,284	-
25)	Beginning Fund Balance	\$ -	3,247,791	\$ -
26)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
27)	Required Reserve (Board Policy 6305)	-	-	-
28)	Reserve for PERS & STRS Rate Increase	-	-	-
29)	Site Specific Reserve	-	2,840,691	-
30)	IT TCO & Web Design	-	-	-
31)	Budget Planning	-	-	-
32)	Total Ending Fund Balance	\$ -	\$ 2,840,691	\$ -

YOSEMITE COMMUNITY COLLEGE DISTRICT

Institutional Costs and Other Expenditures Unrestricted General Fund

		2024-25	2024-25	2025-26
		<u>Final Budget</u>	<u>Unaudited Actuals</u>	<u>Final Budget</u>
	Revenue			
	State Revenue			
1)	Apportionment	\$ -	\$ -	\$ -
2)	Other State Revenue	4,000,000	3,921,093	4,000,000
3)	Local Revenue	-	-	-
4)	Federal Revenue	-	-	-
5)	Total Revenue	\$ 4,000,000	\$ 3,921,093	\$ 4,000,000
	Expenditures			
6)	Academic Salaries	\$ -	\$ -	\$ -
7)	Classified and Other Nonacademic Salaries	-	-	-
8)	Employee Benefits	-	-	-
9)	Supplies and Materials	-	-	-
10)	Other Operating Expenses and Services	6,227,931	7,238,424	8,136,328
11)	Capital Outlay	950,000	974,701	974,361
12)	Other Outgo	1,477,340	27,338	2,025,134
13)	Total Expenditures	\$ 8,655,271	\$ 8,240,463	\$ 11,135,823
	Contingencies/Transfers Out			
14)	One-Time Initiatives - Stipends	\$ -	\$ -	\$ -
15)	Unfunded Retiree Liability	1,000,000	1,000,000	-
16)	Capital Outlay Transfer (TCO)	1,000,000	1,000,000	9,000,000
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	3,921,093	4,000,000
20)	Total Contingencies/Transfers Out	\$ 6,506,500	\$ 5,927,593	\$ 13,506,500
21)	Total Expenditures and Contingencies/Transfers Out	\$ 15,161,771	\$ 14,168,056	\$ 24,642,323
22)	Budget Savings/Budget (Deficit)	\$ -	\$ 993,715	\$ -
23)	Beginning Fund Balance	\$ -	\$ -	\$ -
24)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
25)	Required Reserve (Board Policy 6305)	-	-	-
26)	Reserve for PERS & STRS Rate Increase	-	-	-
27)	College Specific Reserve	-	-	-
28)	Budget Planning	-	-	-
29)	Total Ending Fund Balance	\$ -	\$ -	\$ -

YOSEMITE COMMUNITY COLLEGE DISTRICT

District Total Restricted General Fund

		2024-25	2024-25	2025-26
		<u>Final Budget</u>	<u>Unaudited Actuals</u>	<u>Final Budget</u>
	Revenue			
1)	State Revenue	\$ 61,963,850	\$ 52,603,357	\$ 70,276,247
2)	Local Revenue	4,318,394	6,526,962	6,889,456
3)	Federal Revenue	3,982,862	9,398,920	8,983,490
4)	Transfers In	5,994,828	14,005,059	8,108,836
5)	Total Revenue	\$ 76,259,934	\$ 82,534,298	\$ 94,258,029
	Expenditures			
6)	Academic Salaries	\$ 6,446,428	\$ 6,697,207	\$ 7,006,858
7)	Classified and Other Nonacademic Salaries	11,869,087	15,838,164	15,037,712
8)	Employee Benefits	8,679,659	10,430,007	10,043,598
9)	Supplies and Materials	4,368,795	3,961,216	5,862,094
10)	Other Operating Expenses and Services	20,475,594	10,691,190	20,149,023
11)	Capital Outlay	3,095,329	6,962,833	7,094,013
12)	Other Outgo	25,627,552	19,971,432	34,494,556
13)	Total Expenditures	\$ 80,562,444	\$ 74,552,049	\$ 99,687,855
14)	Transfers Out	\$ 1,050,150	\$ 3,794,409	\$ 1,396,322
15)	Total Expenditures and Transfers Out	\$ 81,612,594	\$ 78,346,458	\$ 101,084,177
16)	Increase/Decrease in Fund Balance	\$ (5,352,660)	\$ 4,187,841	\$ (6,826,148)
17)	Beginning Fund Balance	\$ 16,540,042	\$ 16,523,258	\$ 20,711,099
18)	Total Ending Fund Balance	\$ 11,187,382	\$ 20,711,099	\$ 13,884,951

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Restricted General Fund

		2024-25	2024-25	2025-26
		<u>Final Budget</u>	<u>Unaudited Actuals</u>	<u>Final Budget</u>
	Revenue			
1)	State Revenue	\$ 35,840,396	\$ 38,113,393	\$ 45,014,446
2)	Local Revenue	3,892,398	5,648,340	6,363,745
3)	Federal Revenue	423,724	4,206,013	2,715,487
4)	Transfers In	5,916,109	12,304,912	6,483,168
5)	Total Revenue	\$ 46,072,627	\$ 60,272,658	\$ 60,576,845
	Expenditures			
6)	Academic Salaries	\$ 2,983,104	\$ 4,940,428	\$ 4,908,561
7)	Classified and Other Nonacademic Salaries	8,414,283	10,597,349	9,577,508
8)	Employee Benefits	5,055,569	6,636,444	6,438,473
9)	Supplies and Materials	3,017,923	2,948,003	4,324,861
10)	Other Operating Expenses and Services	4,034,175	4,286,178	7,400,557
11)	Capital Outlay	2,573,254	6,062,446	5,701,693
12)	Other Outgo	23,861,345	17,294,125	26,924,487
13)	Total Expenditures	\$ 49,939,653	\$ 52,764,973	\$ 65,276,140
14)	Transfers Out	\$ 1,050,150	\$ 3,395,993	\$ 997,022
15)	Total Expenditures and Transfers Out	\$ 50,989,803	\$ 56,160,966	\$ 66,273,162
16)	Increase/Decrease in Fund Balance	\$ (4,917,176)	\$ 4,111,692	\$ (5,696,317)
17)	Beginning Fund Balance	14,017,255	\$ 14,000,505	\$ 18,112,197
18)	Total Ending Fund Balance	9,100,079	18,112,197	12,415,880

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Restricted General Fund

		2024-25	2024-25	2025-26
		<u>Final Budget</u>	<u>Unaudited Actuals</u>	<u>Final Budget</u>
	Revenue			
1)	State Revenue	\$ 25,112,633	\$ 13,415,166	\$ 24,370,753
2)	Local Revenue	215,367	551,944	341,464
3)	Federal Revenue	359,138	1,980,707	3,068,005
4)	Transfers In	78,719	200,147	75,668
5)	Total Revenue	\$ 25,765,857	\$ 16,147,964	\$ 27,855,891
	Expenditures			
6)	Academic Salaries	\$ 3,463,324	\$ 1,754,653	\$ 2,098,297
7)	Classified and Other Nonacademic Salaries	2,552,050	3,614,082	3,831,233
8)	Employee Benefits	3,011,796	2,498,417	2,640,361
9)	Supplies and Materials	1,286,876	936,921	1,450,729
10)	Other Operating Expenses and Services	13,815,598	3,600,999	10,235,951
11)	Capital Outlay	513,075	882,647	1,053,751
12)	Other Outgo	1,443,307	2,360,840	7,125,399
13)	Total Expenditures	\$ 26,086,026	\$ 15,648,559	\$ 28,435,722
14)	Transfers Out	\$ -	\$ 327,116	\$ 328,000
15)	Total Expenditures and Transfers Out	\$ 26,086,026	\$ 15,975,674	\$ 28,763,722
16)	Increase/Decrease in Fund Balance	\$ (320,169)	\$ 172,290	\$ (907,831)
17)	Beginning Fund Balance	\$ 1,547,388	\$ 1,547,355	\$ 1,719,645
18)	Total Ending Fund Balance	\$ 1,227,219	\$ 1,719,645	\$ 811,813

YOSEMITE COMMUNITY COLLEGE DISTRICT

Central Services Restricted General Fund

		2024-25	2024-25	2025-26
		<u>Final Budget</u>	<u>Unaudited Actuals</u>	<u>Final Budget</u>
	Revenue			
1)	State Revenue	\$ 1,010,821	\$ 1,074,798	\$ 891,047
2)	Local Revenue	210,629	326,677	184,247
3)	Federal Revenue	3,200,000	3,212,200	3,199,998
4)	Transfers In	-	1,500,000	1,550,000
5)	Total Revenue	\$ 4,421,450	\$ 6,113,676	\$ 5,825,293
	Expenditures			
6)	Academic Salaries	\$ -	\$ 2,125	\$ -
7)	Classified and Other Nonacademic Salaries	902,754	1,626,733	1,628,971
8)	Employee Benefits	612,294	1,295,147	964,764
9)	Supplies and Materials	63,996	76,292	86,504
10)	Other Operating Expenses and Services	2,625,821	2,804,013	2,512,515
11)	Capital Outlay	9,000	17,740	338,569
12)	Other Outgo	322,900	316,467	444,670
13)	Total Expenditures	\$ 4,536,765	\$ 6,138,517	\$ 5,975,993
14)	Transfers Out	\$ -	\$ 71,300	\$ 71,300
15)	Total Expenditures and Transfers Out	\$ 4,536,765	\$ 6,209,817	\$ 6,047,293
16)	Increase/Decrease in Fund Balance	\$ (115,315)	\$ (96,141)	\$ (222,000)
17)	Beginning Fund Balance	\$ 975,399	\$ 975,399	\$ 879,258
18)	Total Ending Fund Balance	\$ 860,084	\$ 879,258	\$ 657,258

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

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Unaudited Actuals</u>	<u>Final Budget</u>
		Revenue			
1)		State Revenue	\$ 3,778,168	\$ 2,724,401	\$ 1,053,767
2)		Local Revenue	1,900,000	\$ 4,685,596	2,150,172
3)		Federal Revenue	-	-	-
4)		Total Revenue	\$ 5,678,168	\$ 7,409,998	\$ 3,203,939
		Expenditures			
5)		Supplies and Materials	\$ 59,014	\$ 28,518	\$ 4,523
6)		Other Operating Expenses and Services	1,400,251	1,224,403	\$ 1,678,368
7)		Capital Outlay	11,248,680	12,536,683	\$ 6,451,374
8)		Other Outgo	-	-	\$ 28,754,540
9)		Total Expenditures	\$ 12,707,945	\$ 13,789,604	\$ 36,888,805
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ (7,029,777)	\$ (6,379,606)	\$ (33,684,865)
11)		Other Financing Sources (Transfers In)	2,719,603	5,703,476	9,000,000
12)		Other Outgo (Transfers Out)	7,464	566,320	-
13)		Net Increase/(Decrease) in Fund Balance	\$ (4,317,638)	\$ (1,242,450)	\$ (24,684,865)
14)		Beginning Fund Balance	\$ 34,036,191	\$ 35,284,230	\$ 34,041,779
15)		Ending Fund Balance	\$ 29,718,553	\$ 34,041,779	\$ 9,356,914

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

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Unaudited Actuals</u>	<u>Final Budget</u>
	Revenue				
1)	Local Revenue		\$ 1,073,500	\$ 1,120,434	\$ 1,078,000
2)	Total Revenue		\$ 1,073,500	\$ 1,120,434	\$ 1,078,000
	Expenditures				
3)	Classified and Other Nonacademic Salaries		\$ 440,000	\$ 497,338	\$ 480,000
4)	Employee Benefits		289,000	256,971	251,000
5)	Supplies and Materials		445,550	523,872	508,600
6)	Other Operating Expenses and Services		51,095	54,330	72,735
7)	Capital Outlay		7,000	8,061	7,000
8)	Other Outgo		-	-	-
9)	Total Expenditures		\$ 1,232,645	\$ 1,340,573	\$ 1,319,335
10)	Excess/(Deficiency) of Revenues over Expenditures		\$ (159,145)	\$ (220,138)	\$ (241,335)
11)	Other Financing Sources (Transfers In)		-	-	-
12)	Other Outgo (Transfers Out)		-	-	-
13)	Net Increase/(Decrease) in Fund Balance		\$ (159,145)	\$ (220,138)	\$ (241,335)
14)	Beginning Fund Balance		\$ 1,191,882	\$ 1,191,882	\$ 971,744
15)	Ending Fund Balance		\$ 1,032,737	\$ 971,744	\$ 730,409

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Cafeteria Fund

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Unaudited Actuals</u>	<u>Final Budget</u>
		Revenue			
1)		Local Revenue	\$ 311,100	\$ 265,520	\$ 346,250
2)		Total Revenue	\$ 311,100	\$ 265,520	\$ 346,250
		Expenditures			
3)		Classified and Other Nonacademic Salaries	\$ 155,000	\$ 172,907	\$ 136,000
4)		Employee Benefits	87,000	110,421	95,000
5)		Supplies and Materials	186,400	142,671	109,100
6)		Other Operating Expenses and Services	13,100	14,794	6,150
7)		Capital Outlay	-	20,872	-
8)		Other Outgo	-	-	-
9)		Total Expenditures	\$ 441,500	\$ 461,664	\$ 346,250
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ (130,400)	\$ (196,144)	\$ -
11)		Other Financing Sources (Transfers In)	-	-	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ (130,400)	\$ (196,144)	\$ -
14)		Beginning Fund Balance	\$ 207,626	\$ 207,626	\$ 11,481
15)		Ending Fund Balance	\$ 77,226	\$ 11,481	\$ 11,481

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Farm Operation Fund

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Unaudited Actuals</u>	<u>Final Budget</u>
	Revenue				
1)	Local Revenue		\$ 379,400	\$ 452,274	\$ 382,300
2)	Total Revenue		\$ 379,400	\$ 452,274	\$ 382,300
	Expenditures				
3)	Academic Salaries		\$ -	\$ 22,670	\$ 500
4)	Classified and Other Nonacademic Salaries		65,500	51,806	32,760
5)	Employee Benefits		1,600	1,818	1,700
6)	Supplies and Materials		368,800	282,202	338,050
7)	Other Operating Expenses and Services		137,950	187,921	124,600
8)	Capital Outlay		10,500	-	11,000
9)	Other Outgo		-	-	-
10)	Total Expenditures		\$ 584,350	\$ 546,417	\$ 508,610
11)	Excess/(Deficiency) of Revenues over Expenditures		\$ (204,950)	\$ (94,142)	\$ (126,310)
12)	Other Financing Sources (Transfers In)		25,000	22,626	33,000
13)	Other Outgo (Transfers Out)		-	22,716	33,000
14)	Net Increase/(Decrease) in Fund Balance		\$ (179,950)	\$ (94,232)	\$ (126,310)
15)	Beginning Fund Balance		\$ 478,643	\$ 478,643	\$ 384,410
16)	Ending Fund Balance		\$ 298,693	\$ 384,410	\$ 258,100

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

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Unaudited Actuals</u>	<u>Final Budget</u>
		Revenue			
1)		State Revenue	\$ 5,180,000	\$ 6,145,177	6,150,000
2)		Local Revenue	50	403	410
3)		Federal Revenue	28,610,000	39,289,339	39,290,000
4)		Total Revenue	\$ 33,790,050	\$ 45,434,919	\$ 45,440,410
		Expenditures			
5)		Supplies and Materials	\$ -	-	\$ -
6)		Other Operating Expenses and Services	-	-	-
7)		Capital Outlay	-	-	-
8)		Other Outgo	33,790,050	45,445,688	45,447,410
9)		Total Expenditures	\$ 33,790,050	\$ 45,445,688	\$ 45,447,410
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ (10,769)	\$ (7,000)
11)		Other Financing Sources (Transfers In)	-	-	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ -	\$ (10,769)	\$ (7,000)
14)		Beginning Fund Balance	\$ 46,076	\$ 46,076	\$ 35,307
15)		Ending Fund Balance	\$ 46,076	\$ 35,307	\$ 28,307

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Student Financial Aid Fund

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Unaudited Actuals</u>	<u>Final Budget</u>
	Revenue				
1)	State Revenue		\$ 777,000	\$ 855,178	\$ 856,000
2)	Local Revenue		-	-	-
3)	Federal Revenue		4,210,000	4,695,768	4,700,000
4)	Total Revenue		\$ 4,987,000	\$ 5,550,946	\$ 5,556,000
	Expenditures				
5)	Supplies and Materials		\$ -	\$ -	\$ -
6)	Other Operating Expenses and Services		-	-	-
7)	Capital Outlay		-	-	-
8)	Other Outgo		4,987,000	5,550,946	5,556,000
9)	Total Expenditures		\$ 4,987,000	\$ 5,550,946	\$ 5,556,000
10)	Excess/(Deficiency) of Revenues over Expenditures		\$ -	\$ -	\$ -
11)	Other Financing Sources (Transfers In)		-	-	-
12)	Other Outgo (Transfers Out)		-	-	-
13)	Net Increase/(Decrease) in Fund Balance		\$ -	\$ -	\$ -
14)	Beginning Fund Balance		\$ -	\$ -	\$ -
15)	Ending Fund Balance		\$ -	\$ -	\$ -

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Associated Students Fund

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Unaudited Actuals</u>	<u>Final Budget</u>
		Revenue			
1)		Local Revenue	\$ 300,000	\$ 493,091	\$ 372,000
2)		Total Revenue	\$ 300,000	\$ 493,091	\$ 372,000
		Expenditures			
3)		Classified and Other Nonacademic Salaries	\$ 50,000	\$ 41,542	\$ 50,000
4)		Employee Benefits	40,000	27,725	40,000
5)		Supplies and Materials	14,000	3,410	14,000
6)		Other Operating Expenses and Services	270,000	172,774	270,000
7)		Capital Outlay	1,000	-	1,000
8)		Other Outgo	-	-	-
9)		Total Expenditures	\$ 375,000	\$ 245,452	\$ 375,000
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ (75,000)	\$ 247,640	\$ (3,000)
11)		Other Financing Sources (Transfers In)	75,000	75,000	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ -	\$ 322,640	\$ (3,000)
14)		Beginning Fund Balance	\$ 1,344,946	\$ 1,344,946	\$ 1,667,586
15)		Ending Fund Balance	\$ 1,344,946	\$ 1,667,586	\$ 1,664,586

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Associated Students Fund

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Unaudited Actuals</u>	<u>Final Budget</u>
	Revenue				
1)	Local Revenue		\$ 60,000	\$ 58,225	\$ 60,000
2)	Total Revenue		\$ 60,000	\$ 58,225	\$ 60,000
	Expenditures				
3)	Classified and Other Nonacademic Salaries		\$ -	\$ 13,485	\$ -
4)	Employee Benefits		-	6,756	-
5)	Supplies and Materials		16,500	13,967	16,500
6)	Other Operating Expenses and Services		14,500	2,328	13,900
7)	Capital Outlay		5,600	-	5,600
8)	Other Outgo		23,400	-	24,000
9)	Total Expenditures		\$ 60,000	\$ 36,536	\$ 60,000
10)	Excess/(Deficiency) of Revenues over Expenditures		\$ -	\$ 21,689	\$ -
11)	Other Financing Sources (Transfers In)		-	-	-
12)	Other Outgo (Transfers Out)		-	-	-
13)	Net Increase/(Decrease) in Fund Balance		\$ -	\$ 21,689	\$ -
14)	Beginning Fund Balance		\$ 327,105	\$ 327,105	\$ 348,794
15)	Ending Fund Balance		\$ 327,105	\$ 348,794	\$ 348,794

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Student Representative Fee Fund

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Unaudited Actuals</u>	<u>Final Budget</u>
		Revenue			
1)		Local Revenue	\$ 65,000	\$ 90,934	\$ 70,000
2)		Total Revenue	\$ 65,000	\$ 90,934	\$ 70,000
		Expenditures			
3)		Classified and Other Nonacademic Salaries	\$ -	\$ -	\$ -
4)		Employee Benefits	-	-	-
5)		Supplies and Materials	-	-	-
6)		Other Operating Expenses and Services	35,000	37,400	40,000
7)		Capital Outlay	-	-	-
8)		Other Outgo	30,000	45,467	30,000
9)		Total Expenditures	\$ 65,000	\$ 82,867	\$ 70,000
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ 8,067	\$ -
11)		Other Financing Sources (Transfers In)	-	-	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ -	\$ 8,067	\$ -
14)		Beginning Fund Balance	\$ 360,696	\$ 360,696	\$ 368,763
15)		Ending Fund Balance	\$ 360,696	\$ 368,763	\$ 368,763

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Student Representative Fee Fund

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Unaudited Actuals</u>	<u>Final Budget</u>
		Revenue			
1)		Local Revenue	\$ 11,000	\$ 11,563	\$ 11,000
2)		Total Revenue	\$ 11,000	\$ 11,563	\$ 11,000
		Expenditures			
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	2,613	4,000
7)		Capital Outlay	-	-	-
8)		Other Outgo	5,500	-	5,500
9)		Total Expenditures	\$ 11,000	\$ 2,613	\$ 11,000
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ 8,950	\$ -
11)		Other Financing Sources (Transfers In)	-	-	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ -	\$ 8,950	\$ -
14)		Beginning Fund Balance	\$ 36,585	\$ 36,585	\$ 45,534
15)		Ending Fund Balance	\$ 36,585	\$ 45,534	\$ 45,534

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Student Center Fee Fund

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Unaudited Actuals</u>	<u>Final Budget</u>
		Revenue			
1)		Local Revenue	\$ 100,000	\$ 153,867	\$ 100,000
2)		Total Revenue	\$ 100,000	\$ 153,867	\$ 100,000
		Expenditures			
3)		Classified and Other Nonacademic Salaries	\$ 98,000	\$ 83,138	\$ 98,000
4)		Employee Benefits	65,000	71,391	65,000
5)		Supplies and Materials	-	-	-
6)		Other Operating Expenses and Services	-	-	-
7)		Capital Outlay	-	-	-
8)		Other Outgo	-	-	-
9)		Total Expenditures	\$ 163,000	\$ 154,529	\$ 163,000
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ (63,000)	\$ (662)	\$ (63,000)
11)		Other Financing Sources (Transfers In)	-	-	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ (63,000)	\$ (662)	\$ (63,000)
14)		Beginning Fund Balance	\$ 197,282	\$ 197,282	\$ 196,620
15)		Ending Fund Balance	\$ 134,282	\$ 196,620	\$ 133,620

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Student Center Fee Fund

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Unaudited Actuals</u>	<u>Final Budget</u>
		Revenue			
1)		Local Revenue	\$ 22,000	\$ 20,053	\$ 22,000
2)		Total Revenue	\$ 22,000	\$ 20,053	\$ 22,000
		Expenditures			
3)		Classified and Other Nonacademic Salaries	\$ 15,000	\$ 1,204	\$ 15,000
4)		Employee Benefits	5,000	684	5,000
5)		Supplies and Materials	2,000	245	2,000
6)		Other Operating Expenses and Services	-	-	-
7)		Capital Outlay	-	-	-
8)		Other Outgo	-	-	-
9)		Total Expenditures	\$ 22,000	\$ 2,133	\$ 22,000
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ 17,920	\$ -
11)		Other Financing Sources (Transfers In)	-	-	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ -	\$ 17,920	\$ -
14)		Beginning Fund Balance	\$ 173,753	\$ 173,753	\$ 191,673
15)		Ending Fund Balance	\$ 173,753	\$ 191,673	\$ 191,673