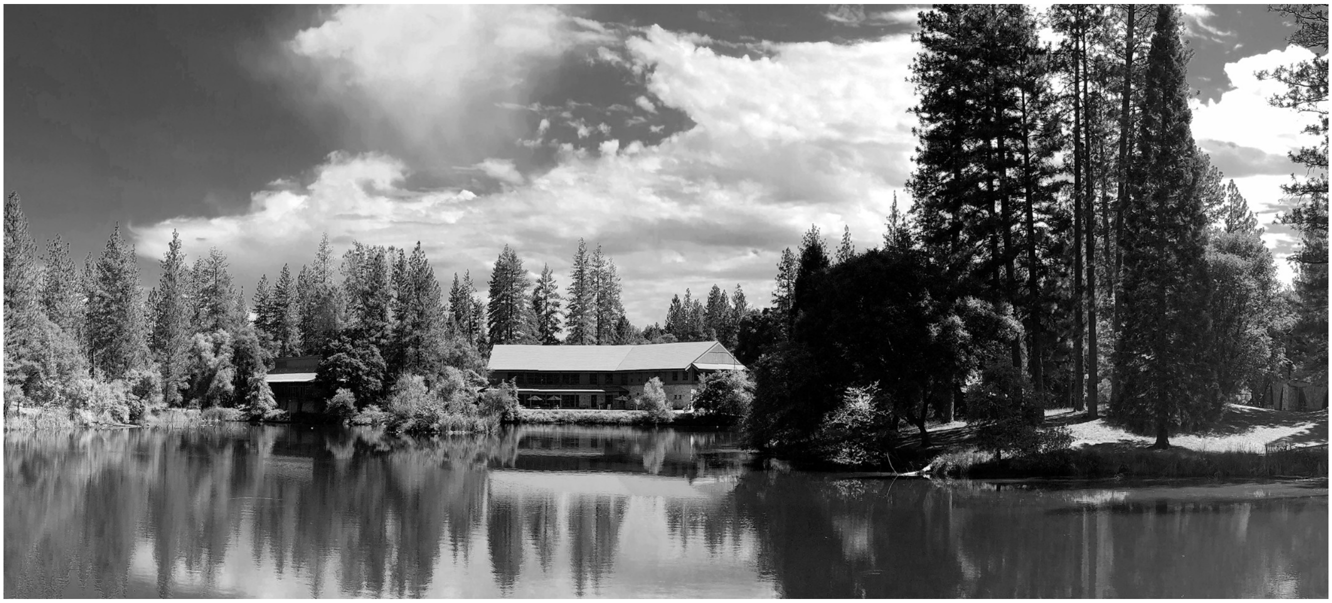
Yosemite Community College District
2026-2027 Final Budget



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Yosemite Community College District

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YCCD Mission and About the District

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.

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.

During Fall 2025, there were approximately 24,600 students enrolled (unduplicated headcount). The District employs a staff of approximately 1,800 full and part-time workers (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 to maximize the learning opportunities and successes for all students in the district.

State Budget and District Budget Assumptions

State Budget

On June 29, 2026, Governor Newsom signed the Budget Act of 2026. In total, the 2026-27 budget reflects state expenditures of approximately $352 billion, including $251.5 billion in general fund expenditures. General fund spending increases by 10.1% from its level in the 2025-26 enacted budget. 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 base funding stability. The budget includes about $775 million in ongoing adjustments, including $292 million for a 2.87% cost-of-living adjustment (COLA) to the Student Centered Funding Formula (SCFF). It provides an additional $160 million, representing a 1.44% increase in the SCFF, for districts that implement a paid pregnancy disability leave program. $153.1 million is provided in the budget to cover enrollment growth over a two-year period (2025-26 and 2026-27 fiscal years). This budget also introduces a change to the SCFF formula to fund credit full-time equivalent students (FTES) at the higher of the three-year average or the amount reported in the current year.

One-time funding in the enacted budget is largely focused on implementation efforts related to Vision 2030, support for students, and collaborative pathways projects. It includes $147 million for the Student Support Block Grant, $121 million for deferred maintenance, $71 million for Dreamer Resource Liaisons, $35 million to scale up Credit for Prior Learning, and $36 million to scale a systemwide Common Data Platform.

The state budget reflects an estimated $28.7 billion in total reserves at the end of the 2026-27 year. The Budget Stabilization Account, known as the rainy day fund, will have $15 billion, the Public School System Stabilization Account will have $9.2 billion, and the Special Fund for Economic Uncertainties will have $4.5 billion.

The budget bolsters the SCFF by introducing the credit FTES funding at the greater of the three- year average or the amount reported in the current year. The SCFF funding allocation remains as 70% base allocation, 20% supplemental allocation, and 10% student success allocation.

Student Centered Funding Formula

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 24/25, 25/26, and 26/27. As mentioned earlier, credit FTES will include either the three-year average or the current amount reported, whichever reflects a higher total. The enacted state budget includes enrollment growth funding of $153 million for 2025-26 and 2026-27. The District was able to claim additional growth funding of approximately $1.2 million in 2025-26 due to the additional funding. We will continue to strive for increased FTES generation in 2026-27 to achieve available growth funds. See the next section on unfunded FTES.

The supplemental allocation represents 20% of the SCFF calculation and will be calculated on the 25/26 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 23/24, 24/25, and 25/26.

Unfunded FTES

California's community colleges operate within a structured and regulated growth-funding system. While the state does support enrollment expansion, growth is not unlimited. Each year, the state calculates a systemwide growth percentage based on available Proposition 98 resources, statewide enrollment demand, and other budget factors. That percentage becomes the ceiling for how much additional enrollment the system can collectively fund.

Individual colleges and districts are then assigned their own growth targets using a formula that considers factors such as local enrollment trends, regional demographics, and historical performance. Importantly, colleges must earn this growth by actually generating the corresponding Full-Time Equivalent Students (FTES). If a college does not meet its growth target, the unused portion does not simply disappear. Instead, California uses a reallocation process: unused growth from districts that fall short can be redistributed to districts that have exceeded their targets and demonstrated actual, fundable enrollment demand. This approach ensures that the system maximizes the use of available growth dollars and directs funding to where students are enrolling.

For YCCD and its two colleges, we exceeded our growth target for the 2025–26 fiscal year. As of the Recalculation Apportionment report from July 2026, the District had 789 unfunded FTES representing nearly $4.3 million (down from a high of 1,011 unfunded FTES representing $5.7 million due to additional growth funding).

In recent years, the YCCD growth target set by the state has been the minimum amount available due to various demographics used in the calculation. Fortunately, the growth target for YCCD in 2026-27 exceeds the statewide average. Our growth target of 2.1822% exceeds the state growth target of 1.5%. YCCD should be able to reduce the unfunded FTES amount by an additional $2.1 million in 2026-27, leaving a similar amount of $2.1 million still unfunded.

In short, while the state supports enrollment expansion, growth funding is capped, calculated, and actively managed. When some colleges cannot use their full allocation, others that are growing more quickly can benefit from the redistributed capacity. YCCD is actively working to increase FTES enrollment and to add classes where appropriate.

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 Final Budget includes an ongoing allocation of $1.4 million for Modesto Junior College. One-time allocations will be used to support Columbia College and Central Services.

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 2026-27 fiscal year, the Final Budget includes 50% of the available site-specific reserves being spent by all sites.

YCCD Budget

The Final Budget for 2026-27 utilizes a deficit factor of 2.00% that will be applied to overall apportionment. This deficit factor amount will allow the District to conservatively budget revenues in case there is a decrease in state revenue collections. Ongoing discussion of a recession and high interest rates could impact revenue collections for California.

As it relates to the 2025-26 fiscal year that just ended, the new state budget includes general fund revenues to offset certain shortfalls, essentially eliminating the deficit factor. This will free up approximately $2.6 million in resources that were included in the 2025-26 Final Budget. Growth revenue for FTES and other improvements to the SCFF has generated approximately $3.7 million more than was estimated in the 2025-26 Final Budget. These increases (revenues up), combined with continued efficiencies the District has maintained over the last several years (expenditures down), have increased the 2025-26 reserves significantly compared to what was presented in the 2025-26 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 1.7099%. Negotiations are still ongoing for other sections of the YFA contract, and estimated increases have been included.

Estimated increases have been incorporated into the budget for Leadership Team Advisory Council (LTAC) and Executive employees as well as 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.

Estimated increases have been incorporated into the budget for fully paid medical benefit premiums for all eligible employees of the District. 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 continue as one-time allocations. Technology-related expenditures are also expected to increase.

The District continues to support free parking for students and is building in ongoing funds to support this endeavor. Another allocation to support this in an ongoing manner is included in the budget.

Significant one-time expenditures have been included in the Final Budget to support the landslide project at Columbia College, estimated settlement agreements, and support for information technology and facility improvement-related projects.

The 2026-27 Final Budget reflects YCCD's commitment to balancing long-term fiscal sustainability with investments in student success, employee support, enrollment growth, facilities stewardship, and technological innovation. Through prudent financial management and strategic resource allocation, the District remains well-positioned to meet the evolving needs of students and the communities it serves.

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 - $180,439,443

Item	Description	Amount
1)	Total Computational Revenue • 2.0% Deficit Factor	$ 167,880,641 <$3,357,613>
2)	State Mandated Block Grant	660,355
3)	Part-Time Faculty Allocation	386,411
4)	Part-Time Faculty Office Hours	265,800
5)	Enrollment Administration Fee	316,500
6)	Lottery	3,360,150
7)	Non-Resident Tuition	690,000
8)	Interest Income	2,500,000
9)	Enrollment Fee - Baccalaureate	40,000
10)	Other Local Revenue	350,000
11)	CalSTRS On-Behalf Payment	5,000,000
12)	Full-Time Faculty	2,257,199
13)	Part Time Faculty Health Insurance	90,000
14)	Total Revenue	$ 180,439,443

Expenditure Assumptions

- Total On-Going Unrestricted General Fund Expenditures – $180,331,531
- Total One-Time Unrestricted General Fund Expenditures – $18,234,783
- Total General Fund Expenditures - $198,566,314

Item	Description	Amount
1)	Base Budget* $ 167,555,533	$ 167,555,533
	On-Going Augmentation to the Base Budget	
2)	Estimated Health Increase	1,159,319
3)	Cover Longevity/Step/ Column Movement	1,234,116
4)	Estimated Classification Review (LTAC & CSEA)	450,000
5)	Changes to Institutional Costs	2,119,335
6)	Reserved for Salary Increases	5,912,901
	New Agreed Upon Ongoing Items	
7)	Free Parking for Students	500,327
8)	Allocate Additional Funds to MJC	1,400,000
9)	Total On-Going Unrestricted General Fund Expenditures	$180,331,531
	One Time Augmentations	
10)	Facilities and IT TCO	1,500,000
11)	Site Specific Reserve Carryover	4,141,772
12)	IT TCO & Web Design Carryover	243,872
13)	Allocation to Fund 41, IT & Facilities	3,000,000
14)	Site Allocation	500,000
15)	Part Time Faculty	3,500,000
16)	Encumbrance Carryforwards	866,140
17)	Allocation of Prior Year Nonresident and BA Revenue	482,999
18)	Columbia College Hillside	4,000,000
19)	Total Expenditures	$198,566,314

Note: *Base Budget is prior year ending budget less one-time allocations.

Fund Balance Reconciliation

Item	Description	Amount
1)	Unaudited Beginning Fund Balance	$ 52,837,870
2)	Total Revenue	180,439,443
3)	On-Going Expenditures	<180,331,531>
4)	One-Time Expenditures	<18,234,783>
5)	Change in Fund Balance	<18,126,871>
6)	Ending Fund Balance	$34,710,999

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.

District Total — Unrestricted General Fund

Item	Description	2025-26 Final Budget	2025-26 Unaudited Actuals	2026-27 Final Budget
	Revenue			
	State Revenue			
1)	Apportionment	$ 153,644,868	$ 157,085,665	$ 164,523,028
2)	Other State Revenue	10,981,488	12,265,466	12,336,415
3)	Local Revenue	2,980,000	5,706,772	3,580,000
4)	Federal Revenue	-	706,146	-
5)	Total Revenue	$ 167,606,356	$ 175,764,050	$ 180,439,443
	Expenditures			
6)	Academic Salaries	$ 64,382,749	$ 62,570,274	$ 65,872,271
7)	Classified and Other Nonacademic Salaries	33,895,665	33,443,763	36,998,523
8)	Employee Benefits	44,590,002	41,764,760	49,083,850
9)	Supplies and Materials	1,965,476	2,219,109	1,638,140
10)	Other Operating Expenses and Services	15,011,847	12,574,163	18,978,692
11)	Capital Outlay	4,084,456	3,008,532	2,642,393
12)	Other Outgo	10,603,428	9,948,943	16,602,073
13)	Total Expenditures	$ 174,533,623	$ 165,529,544	$ 191,815,942
	Contingencies/Transfers Out			
14)	One-Time Initiatives	$ -	$ -	$ -
15)	Capital Outlay Transfer (TCO)	9,000,000	9,000,000	1,000,000
16)	Information Technology (TCO - Carryover)	732,761	488,889	743,872
17)	Health Fund Transfer	6,500	6 ,500	6 ,500
18)	Cal-STRS On-Behalf Payment	4,000,000	4,838,014	5,000,000
19)	Total Contingencies/Transfers Out	$ 13,739,261	$ 14,333,403	$ 6,750,372
20)	Total Expenditures and Contingencies/Transfers Out	$ 188,272,884	$ 179,862,947	$ 198,566,314
21)	Increase/Decrease in Fund Balance	$ (20,666,528)	$ (4,098,897)	$ (18,126,871)
22)	Beginning Fund Balance	$ 56,936,766	$ 56,936,767	$ 52,837,870
23)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
24)	Board Required Reserve (Board Policy 6305)	18,428,000	17,503,000	19,856,631
25)	Reserve for PERS & STRS Rate Increases	3,000,000	3,000,000	-
26)	Site Specific Reserve	612,942	5,325,317	4,141,774
27)	Budget Planning	14,229,296	27,009,553	10,712,594
28)	Total Ending Fund Balance	$ 36,270,238	$ 52,837,870	$ 34,710,999

Modesto Junior College — Unrestricted General Fund

Item	Description	2025-26 Final Budget	2025-26 Unaudited Actuals	2026-27 Final Budget
	Revenue			
	State Revenue			
1)	Apportionment	$ -	$ -	$ -
2)	Other State Revenue	-	-	-
3)	Local Revenue	650,000	1,895,324	650,000
4)	Federal Revenue	-	-	-
5)	Total Revenue	$ 650,000	$ 1,895,324	$ 650,000
	Expenditures			
6)	Academic Salaries	$ 55,691,580	52,233,143	$ 56,401,985
7)	Classified and Other Nonacademic Salaries	12,324,483	12,434,546	12,808,192
8)	Employee Benefits	26,536,710	24,766,095	28,329,902
9)	Supplies and Materials	507,033	307,933	400,882
10)	Other Operating Expenses and Services	3,215,994	2,631,650	2,957,113
11)	Capital Outlay	1,313,054	775,360	379,731
12)	Other Outgo	2,913,942	5,100,455	4,041,221
13)	Total Expenditures	102,502,796	98,249,183	105,319,026
	Contingencies/Transfers Out			
14)	One-Time Initiatives	$ -	$ -	$ -
15)	Capital Outlay Transfer (TCO)	-	-	-
16)	Information Technology (TCO - Carryover)	-	-	-
17)	Health Fund Transfer	-	-	-
18)	Cal-STRS On-Behalf Payment	-	-	-
19)	Total Contingencies/Transfers Out	$ -	$ -	$ -
20)	Total Expenditures and Contingencies/Transfers Out	$ 102,502,796	$ 98,249,183	$ 105,319,026
21)	Site Specific Reserve Expenditures	$ 3,359,300	$ 745,776	$ 2,492,506
22)	Budget Savings/Budget (Deficit)	-	2,178,056	-
23)	Beginning Fund Balance	$ -	3,359,300	$ -
24)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
25)	Required Reserve (Board Policy 6305)	-	-	-
26)	Reserve for PERS & STRS Rate Increase	-	-	-
27)	Site Specific Reserve	-	3,351,470	2,492,507
28)	Budget Planning	-	-	-
29)	Total Ending Fund Balance	$ -	$ 3,351,470	$ 2,492,507

Columbia College — Unrestricted General Fund

Item	Description	2025-26 Final Budget	2025-26 Unaudited Actuals	2026-27 Final Budget
	Revenue			
	State Revenue			
1)	Apportionment	$ -	$ -	$ -
2)	Other State Revenue	-	-	-
3)	Local Revenue	80,000	201,848	80,000
4)	Federal Revenue	-	-	-
5)	Total Revenue	$ 80,000	$ 201,848	$ 80,000
	Expenditures			
6)	Academic Salaries	$ 7,943,230	$ 9,545,156	$ 8,743,138
7)	Classified and Other Nonacademic Salaries	3,299,100	3,328,627	3,656,814
8)	Employee Benefits	5,093,354	5,305,970	5,694,288
9)	Supplies and Materials	371,301	286,388	110,290
10)	Other Operating Expenses and Services	1,026,465	702,767	1,023,919
11)	Capital Outlay	660,234	66,308	38,750
12)	Other Outgo	660,887	36,490	1,052,521
13)	Total Expenditures	$ 19,054,571	$ 19,271,707	$ 20,319,720
	Contingencies/Transfers Out			
14)	One-Time Initiatives	$ -	$ -	$ -
15)	Capital Outlay Transfer (TCO)	-	-	-
16)	Information Technology (TCO - Carryover)	-	-	-
17)	Health Fund Transfer	-	-	-
18)	Cal-STRS On-Behalf Payment	-	-	-
19)	Total Contingencies/Transfers Out	$ -	$ -	$ -
20)	Total Expenditures and Contingencies/Transfers Out	$ 19,054,571	$ 19,271,707	$ 20,319,720
21)	Site Specific Reserve Expenditures	$ 612,215	$ 196,909	$ 332,895
22)	Budget Savings/Budget (Deficit)	-	(388,458)	-
23)	Beginning Fund Balance	$ -	1,225,158	$ -
24)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
25)	Required Reserve (Board Policy 6305)	-	-	-
26)	Reserve for PERS & STRS Rate Increase	-	-	-
27)	Site Specific Reserve	612,942	1,028,248	332,895
28)	Budget Planning	-	-	-
29)	Total Ending Fund Balance	$ 612,942	$ 1,028,248	$ 332,895

Central Services — Unrestricted General Fund

Item	Description	2025-26 Final Budget	2025-26 Unaudited Actuals	2026-27 Final Budget
	Revenue			
	State Revenue			
1)	Apportionment	$ 153,644,868	$ 157,085,665	$ 164,523,028
2)	Other State Revenue	6,981,488	7,427,452	7,336,415
3)	Local Revenue	2,250,000	3,609,601	2,850,000
4)	Federal Revenue	-	706,146	-
5)	Total Revenue	$ 162,876,356	$ 168,828,864	$ 174,709,443
	Expenditures			
6)	Academic Salaries	$ 747,939	$ 791,975	$ 727,148
7)	Classified and Other Nonacademic Salaries	18,272,082	17,680,590	20,533,517
8)	Employee Benefits	12,959,938	11,692,695	14,969,660
9)	Supplies and Materials	1,087,142	1,624,787	1,126,968
10)	Other Operating Expenses and Services	2,633,060	1,630,856	2,513,680
11)	Capital Outlay	1,136,807	1,164,486	1,072,486
12)	Other Outgo	5,003,465	4,786,864	1,783,639
13)	Total Expenditures	$ 41,840,433	$ 39,372,251	$ 42,727,099
	Contingencies/Transfers Out			
14)	One-Time Initiatives	$ -	$ -	$ -
15)	Capital Outlay Transfer (TCO)	-	-	-
16)	Information Technology (TCO - Carryover)	232,761	232,761	243,872
17)	Health Fund Transfer	-	-	-
18)	Cal-STRS On-Behalf Payment	-	-	-
19)	Total Contingencies/Transfers Out	$ 232,761	$ 232,761	$ 243,872
20)	Total Expenditures and Contingencies/Transfers Out	$ 42,073,194	$ 39,605,012	$ 42,970,971
21)	Site Specific Reserve Expenditures	$ 4,511,904	$ 3,566,307	$ 1,316,372
22)	IT TCO & Web Design	$ 232,761	$ 488,889	$ 500,000
23)	Budget Savings/Budget (Deficit)	-	2,249,527	-
24)	Beginning Fund Balance	$ -	4,511,905	$ -
25)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
26)	Required Reserve (Board Policy 6305)	-	-	-
27)	Reserve for PERS & STRS Rate Increase	-	-	-
28)	Site Specific Reserve	-	945,598	1,316,372
29)	Budget Planning	-	-	-
30)	Total Ending Fund Balance	$ -	$ 945,598	$ 1,316,372

Institutional Costs and Other Expenditures — Unrestricted General Fund

Item	Description	2025-26 Final Budget	2025-26 Unaudited Actuals	2026-27 Final Budget
	Revenue			
	State Revenue			
1)	Apportionment	$ -	$ -	$ -
2)	Other State Revenue	4,000,000	4,838,014	5,000,000
3)	Local Revenue	-	-	-
4)	Federal Revenue	-	-	-
5)	Total Revenue	$ 4,000,000	$ 4,838,014	$ 5,000,000
	Expenditures			
6)	Academic Salaries	$ -	$ -	$ -
7)	Classified and Other Nonacademic Salaries	-	-	-
8)	Employee Benefits	-	-	90,000
9)	Supplies and Materials	-	-	-
10)	Other Operating Expenses and Services	8,136,328	7,608,890	12,483,980
11)	Capital Outlay	974,361	1,002,378	1,151,426
12)	Other Outgo	2,025,134	25,134	9,724,692
13)	Total Expenditures	$ 11,135,823	$ 8,636,402	$ 23,450,098
	Contingencies/Transfers Out			
14)	One-Time Initiatives - Stipends	$ -	$ -	$ -
15)	Capital Outlay Transfer (TCO)	9,000,000	9,000,000	1,000,000
16)	Information Technology (TCO& Web - Carryover)	500,000	256,128	500,000
17)	Health Fund Transfer	6,500	6 ,500	6 ,500
18)	Cal-STRS On-Behalf Payment	4,000,000	4,838,014	5,000,000
19)	Total Contingencies/Transfers Out	$ 13,506,500	$ 14,100,642	$ 6,506,500
20)	Total Expenditures and Contingencies/Transfers Out	$ 24,642,323	$ 22,737,044	$ 29,956,598
21)	Budget Savings/Budget (Deficit)	$ -	$ 1,905,279	$ -
22)	Beginning Fund Balance	$ -	$ -	$ -
23)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
24)	Required Reserve (Board Policy 6305)	-	-	-
25)	Reserve for PERS & STRS Rate Increase	-	-	-
26)	College Specific Reserve	-	-	-
27)	Budget Planning	-	-	-
28)	Total Ending Fund Balance	$ -	$ -	$ -

District Total — Restricted General Fund

Item	Description	2025-26 Final Budget	2025-26 Unaudited Actuals	2026-27 Final Budget
	Revenue			
1)	State Revenue	$ 70,276,246	$ 53,335,655	$ 54,380,000
2)	Local Revenue	6,889,456	8,632,605	8,530,000
3)	Federal Revenue	8,983,490	9,516,762	7,680,000
4)	Transfers In	8,108,836	14,873,088	7,590,000
5)	Total Revenue	$ 94,258,028	$ 86,358,110	$ 78,180,000
	Expenditures			
6)	Academic Salaries	$ 7,006,858	$ 7,497,257	$ 7,900,000
7)	Classified and Other Nonacademic Salaries	15,037,712	16,874,682	16,250,000
8)	Employee Benefits	10,043,598	11,232,775	11,230,000
9)	Supplies and Materials	5,862,094	4,138,317	4,670,000
10)	Other Operating Expenses and Services	20,149,023	12,939,412	10,610,000
11)	Capital Outlay	7,094,013	4,832,711	8,710,000
12)	Other Outgo	34,494,556	20,669,082	23,980,000
13)	Total Expenditures	$ 99,687,854	$ 78,184,236	$ 83,350,000
14)	Transfers Out	$ 1,396,322	$ 4,944,342	$ 554,338
15)	Total Expenditures and Transfers Out	$ 101,084,176	$ 83,128,578	$ 83,904,338
16)	Increase/Decrease in Fund Balance	$ (6,826,148)	$ 3,229,533	$ (5,724,338)
17)	Beginning Fund Balance	$ 20,711,100	$ 20,711,132	$ 23,940,665
18)	Total Ending Fund Balance	$ 13,884,952	$ 23,940,664	$ 18,216,327

Modesto Junior College — Restricted General Fund

Item	Description	2025-26 Final Budget	2025-26 Unaudited Actuals	2026-27 Final Budget
	Revenue			
1)	State Revenue	$ 45,014,446	$ 36,687,097	$ 44,000,000
2)	Local Revenue	6,363,745	7,007,337	3,500,000
3)	Federal Revenue	2,715,487	4,348,473	1,830,000
4)	Transfers In	6,483,168	11,840,011	6,090,000
5)	Total Revenue	$ 60,576,846	$ 59,882,918	$ 55,420,000
	Expenditures			
6)	Academic Salaries	$ 4,908,561	$ 5,601,791	$ 5,980,000
7)	Classified and Other Nonacademic Salaries	9,577,508	11,181,977	9,910,000
8)	Employee Benefits	6,438,473	7,062,266	7,050,000
9)	Supplies and Materials	4,324,861	3,153,521	3,160,000
10)	Other Operating Expenses and Services	7,400,557	5,622,260	5,590,000
11)	Capital Outlay	5,701,693	3,932,905	7,660,000
12)	Other Outgo	26,924,487	18,021,736	20,820,000
13)	Total Expenditures	$ 65,276,140	$ 54,576,456	$ 60,170,000
14)	Transfers Out	$ 997,022	$ 3,263,625	$ 140,000
15)	Total Expenditures and Transfers Out	$ 66,273,162	$ 57,840,081	$ 60,310,000
16)	Increase/Decrease in Fund Balance	$ (5,696,316)	$ 2,042,837	$ (4,890,000)
17)	Beginning Fund Balance	$ 18,112,197	$ 18,108,129	$ 20,150,966
18)	Total Ending Fund Balance	$ 12,415,881	$ 20,150,966	$ 15,260,966

Columbia College — Restricted General Fund

Item	Description	2025-26 Final Budget	2025-26 Unaudited Actuals	2026-27 Final Budget
	Revenue			
1)	State Revenue	$ 24,370,753	$ 14,224,891	$ 9,100,000
2)	Local Revenue	341,464	1,411,257	380,000
3)	Federal Revenue	3,068,005	2,089,442	2,490,000
4)	Transfers In	75,668	343,357	100,000
5)	Total Revenue	$ 27,855,890	$ 18,068,948	$ 12,070,000
	Expenditures			
6)	Academic Salaries	$ 2,098,297	$ 1,895,466	$ 1,710,000
7)	Classified and Other Nonacademic Salaries	3,831,233	4,062,131	2,980,000
8)	Employee Benefits	2,640,361	2,755,108	2,250,000
9)	Supplies and Materials	1,450,729	916,730	1,120,000
10)	Other Operating Expenses and Services	10,235,951	4,514,536	1,710,000
11)	Capital Outlay	1,053,751	696,198	310,000
12)	Other Outgo	7,125,399	2,326,931	2,310,000
13)	Total Expenditures	$ 28,435,721	$ 17,167,100	$ 12,390,000
14)	Transfers Out	$ 328,000	$ 303,857	$ -
15)	Total Expenditures and Transfers Out	$ 28,763,721	$ 17,470,958	$ 12,390,000
16)	Increase/Decrease in Fund Balance	$ (907,831)	$ 597,990	$ (320,000)
17)	Beginning Fund Balance	$ 1,719,645	$ 1,719,644	$ 2,317,634
18)	Total Ending Fund Balance	$ 811,814	$ 2,317,634	$ 1,997,634

Central Services — Restricted General Fund

Item	Description	2025-26 Final Budget	2025-26 Unaudited Actuals	2026-27 Final Budget
	Revenue			
1)	State Revenue	$ 891,047	$ 2,423,667	$ 1,280,000
2)	Local Revenue	184,247	214,011	4,650,000
3)	Federal Revenue	3,199,998	3,078,847	3,360,000
4)	Transfers In	1,550,000	2,689,719	1,400,000
5)	Total Revenue	$ 5,825,292	$ 8,406,245	$ 10,690,000
	Expenditures			
6)	Academic Salaries	$ -	$ -	$ 210,000
7)	Classified and Other Nonacademic Salaries	1,628,971	1,630,574	3,360,000
8)	Employee Benefits	964,764	1,415,401	1,930,000
9)	Supplies and Materials	86,504	68,066	390,000
10)	Other Operating Expenses and Services	2,512,515	2,802,616	3,310,000
11)	Capital Outlay	338,569	203,607	740,000
12)	Other Outgo	444,670	320,415	850,000
13)	Total Expenditures	$ 5,975,993	$ 6,440,680	$ 10,790,000
14)	Transfers Out	$ 71,300	$ 1,376,859	$ 414,338
15)	Total Expenditures and Transfers Out	$ 6,047,293	$ 7,817,539	$ 11,204,338
16)	Increase/Decrease in Fund Balance	$ (222,001)	$ 588,706	$ (514,338)
17)	Beginning Fund Balance	$ 879,258	$ 883,358	$ 1,472,064
18)	Total Ending Fund Balance	$ 657,257	$ 1,472,064	$ 957,726

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.

Capital Outlay Fund

Item	Description	2025-26 Final Budget	2025-26 Unaudited Actuals	2026-27 Final Budget
	Revenue			
1)	State Revenue	$ 1,053,767	$ 1,053,767	$ 1,371,666
2)	Local Revenue	2,150,172	$ 5,736,229	5,900,000
3)	Federal Revenue	-	-	-
4)	Total Revenue	$ 3,203,939	$ 6,789,996	$ 7,271,666
	Expenditures			
5)	Supplies and Materials	$ 4,523	$ 69,080	$ 110,570
6)	Other Operating Expenses and Services	1,678,368	2,021,016	2,528,452
7)	Capital Outlay	6,451,374	6,436,810	9,459,404
8)	Other Outgo	28,754,540	827,987	30,233,134
9)	Total Expenditures	$ 36,888,805	$ 9,354,893	$ 42,331,560
10)	Excess/(Deficiency) of Revenues over Expenditures	$ (33,684,866)	$ (2,564,896)	$ (35,059,894)
11)	Other Financing Sources (Transfers In)	9,000,000	14,764,402	1,075,835
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	$ (24,684,866)	$ 12,199,506	$ (33,984,059)
14)	Beginning Fund Balance	$ 34,041,779	$ 34,041,779	$ 46,241,285
15)	Ending Fund Balance	$ 9,356,913	$ 46,241,285	$ 12,257,226

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.

Modesto Junior College — Cafeteria Fund

Item	Description	2025-26 Final Budget	2025-26 Unaudited Actuals	2026-27 Final Budget
	Revenue			
1)	Local Revenue	$ 1,078,000	$ 1,234,448	$ 1,250,519
2)	Total Revenue	$ 1,078,000	$ 1,234,448	$ 1,250,519
	Expenditures			
3)	Classified and Other Nonacademic Salaries	$ 480,000	$ 456,559	$ 490,100
4)	Employee Benefits	251,000	273,307	273,780
5)	Supplies and Materials	508,600	541,911	543,964
6)	Other Operating Expenses and Services	72,735	78,002	72,529
7)	Capital Outlay	7 ,000	4,135	9,900
8)	Other Outgo	-	-	-
9)	Total Expenditures	$ 1,319,335	$ 1,353,914	$ 1,390,273
10)	Excess/(Deficiency) of Revenues over Expenditures	$ (241,335)	$ (119,466)	$ (139,754)
11)	Other Financing Sources (Transfers In)	-	-	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	$ (241,335)	$ (119,466)	$ (139,754)
14)	Beginning Fund Balance	$ 971,744	$ 971,744	$ 852,278
15)	Ending Fund Balance	$ 730,409	$ 852,278	$ 712,524

Columbia College — Cafeteria Fund

Item	Description	2025-26 Final Budget	2025-26 Unaudited Actuals	2026-27 Final Budget
	Revenue			
1)	Local Revenue	$ 346,250	$ 265,910	$ 346,100
2)	Total Revenue	$ 346,250	$ 265,910	$ 346,100
	Expenditures			
3)	Classified and Other Nonacademic Salaries	$ 136,000	$ 139,529	$ 138,800
4)	Employee Benefits	95,000	101,660	103,200
5)	Supplies and Materials	109,100	106,480	100,000
6)	Other Operating Expenses and Services	6 ,150	8,058	4,100
7)	Capital Outlay	-	-	-
8)	Other Outgo	-	-	-
9)	Total Expenditures	$ 346,250	$ 355,726	$ 346,100
10)	Excess/(Deficiency) of Revenues over Expenditures	$ -	$ (89,816)	$ -
11)	Other Financing Sources (Transfers In)	-	78,335	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	$ -	$ (11,481)	$ -
14)	Beginning Fund Balance	$ 11,481	$ 11,481	$ -
15)	Ending Fund Balance	$ 11,481	$ -	$ -

Modesto Junior College — Farm Operation Fund

Item	Description	2025-26 Final Budget	2025-26 Unaudited Actuals	2026-27 Final Budget
	Revenue			
1)	Local Revenue	$ 382,300	$ 441,510	$ 349,950
2)	Total Revenue	$ 382,300	$ 441,510	$ 349,950
	Expenditures			
3)	Academic Salaries	$ 500	$ 11,662	$ 5 ,500
4)	Classified and Other Nonacademic Salaries	32,760	26,346	20,500
5)	Employee Benefits	1 ,700	1,310	1,700
6)	Supplies and Materials	338,050	309,090	338,000
7)	Other Operating Expenses and Services	124,600	142,821	166,570
8)	Capital Outlay	11,000	3,765	13,000
9)	Other Outgo	-	4,050	-
10)	Total Expenditures	$ 508,610	$ 499,044	$ 545,270
11)	Excess/(Deficiency) of Revenues over Expenditures	$ (126,310)	$ (57,534)	$ (195,320)
12)	Other Financing Sources (Transfers In)	33,000	21,073	33,000
13)	Other Outgo (Transfers Out)	33,000	19,548	23,000
14)	Net Increase/(Decrease) in Fund Balance	$ (126,310)	$ (56,009)	$ (185,320)
15)	Beginning Fund Balance	$ 384,410	$ 384,410	$ 328,401
16)	Ending Fund Balance	$ 258,100	$ 328,401	$ 143,081

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.

Modesto Junior College — Student Financial Aid Fund

Item	Description	2025-26 Final Budget	2025-26 Unaudited Actuals	2026-27 Final Budget
	Revenue			
1)	State Revenue	$ 6,150,000	$ 6,417,360	6,420,000
2)	Local Revenue	410	36	40
3)	Federal Revenue	39,290,000	43,235,271	43,240,000
4)	Total Revenue	$ 45,440,410	$ 49,652,667	$ 49,660,040
	Expenditures			
5)	Supplies and Materials	$ -	-	$ -
6)	Other Operating Expenses and Services	-	-	-
7)	Capital Outlay	-	-	-
8)	Other Outgo	45,447,410	49,820,552	49,670,000
9)	Total Expenditures	$ 45,447,410	$ 49,820,552	$ 49,670,000
10)	Excess/(Deficiency) of Revenues over Expenditures	$ (7,000)	$ (167,885)	$ (9,960)
11)	Other Financing Sources (Transfers In)	-	160,500	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	$ (7,000)	$ (7,385)	$ (9,960)
14)	Beginning Fund Balance	$ 35,307	$ 35,307	$ 27,922
15)	Ending Fund Balance	$ 28,307	$ 27,922	$ 17,962

Columbia College — Student Financial Aid Fund

Item	Description	2025-26 Final Budget	2025-26 Unaudited Actuals	2026-27 Final Budget
	Revenue			
1)	State Revenue	$ 856,000	$ 861,342	$ 862,000
2)	Local Revenue	-	-	-
3)	Federal Revenue	4,700,000	4,850,925	4,860,000
4)	Total Revenue	$ 5,556,000	$ 5,712,267	$ 5,722,000
	Expenditures			
5)	Supplies and Materials	$ -	$ -	$ -
6)	Other Operating Expenses and Services	-	-	-
7)	Capital Outlay	-	-	-
8)	Other Outgo	5,556,000	5,736,843	5,722,000
9)	Total Expenditures	$ 5,556,000	$ 5,736,843	$ 5,722,000
10)	Excess/(Deficiency) of Revenues over Expenditures	$ -	$ (24,576)	$ -
11)	Other Financing Sources (Transfers In)	-	24,576	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	$ -	$ -	$ -
14)	Beginning Fund Balance	$ -	$ -	$ -
15)	Ending Fund Balance	$ -	$ -	$ -

Modesto Junior College — Associated Students Fund

Item	Description	2025-26 Final Budget	2025-26 Unaudited Actuals	2026-27 Final Budget
	Revenue			
1)	Local Revenue	$ 372,000	$ 471,587	$ 372,000
2)	Total Revenue	$ 372,000	$ 471,587	$ 372,000
	Expenditures			
3)	Classified and Other Nonacademic Salaries	$ 50,000	$ 44,560	$ 50,000
4)	Employee Benefits	40,000	30,074	40,000
5)	Supplies and Materials	14,000	9,175	14,000
6)	Other Operating Expenses and Services	270,000	147,779	263,500
7)	Capital Outlay	1 ,000	-	1,000
8)	Other Outgo	-	-	-
9)	Total Expenditures	$ 375,000	$ 231,587	$ 368,500
10)	Excess/(Deficiency) of Revenues over Expenditures	$ (3,000)	$ 240,000	$ 3 ,500
11)	Other Financing Sources (Transfers In)	-	84,483	75,000
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	$ (3,000)	$ 324,483	$ 78,500
14)	Beginning Fund Balance	$ 1,667,586	$ 1,667,586	$ 1,992,069
15)	Ending Fund Balance	$ 1,664,586	$ 1,992,069	$ 2,070,569

Columbia College — Associated Students Fund

Item	Description	2025-26 Final Budget	2025-26 Unaudited Actuals	2026-27 Final Budget
	Revenue			
1)	Local Revenue	$ 60,000	$ 62,239	$ 60,000
2)	Total Revenue	$ 60,000	$ 62,239	$ 60,000
	Expenditures			
3)	Classified and Other Nonacademic Salaries	$ -	$ 29,726	$ -
4)	Employee Benefits	-	22,009	-
5)	Supplies and Materials	16,500	12,064	40,000
6)	Other Operating Expenses and Services	13,900	10,246	18,350
7)	Capital Outlay	5 ,600	17,862	1,050
8)	Other Outgo	24,000	900	600
9)	Total Expenditures	$ 60,000	$ 92,807	$ 60,000
10)	Excess/(Deficiency) of Revenues over Expenditures	$ -	$ (30,568)	$ -
11)	Other Financing Sources (Transfers In)	-	-	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	$ -	$ (30,568)	$ -
14)	Beginning Fund Balance	$ 348,794	$ 348,794	$ 318,226
15)	Ending Fund Balance	$ 348,794	$ 318,226	$ 318,226

Modesto Junior College — Student Representative Fee Fund

Item	Description	2025-26 Final Budget	2025-26 Unaudited Actuals	2026-27 Final Budget
	Revenue			
1)	Local Revenue	$ 76,975	$ 87,284	$ 70,000
2)	Total Revenue	$ 76,975	$ 87,284	$ 70,000
	Expenditures			
3)	Classified and Other Nonacademic Salaries	$ -	$ -	$ -
4)	Employee Benefits	-	-	-
5)	Supplies and Materials	-	-	-
6)	Other Operating Expenses and Services	40,000	35,048	85,300
7)	Capital Outlay	-	-	-
8)	Other Outgo	30,000	43,642	30,000
9)	Total Expenditures	$ 70,000	$ 78,690	$ 115,300
10)	Excess/(Deficiency) of Revenues over Expenditures	$ 6,975	$ 8 ,594	$ (45,300)
11)	Other Financing Sources (Transfers In)	-	-	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	$ 6,975	$ 8 ,594	$ (45,300)
14)	Beginning Fund Balance	$ 368,763	$ 368,763	$ 377,357
15)	Ending Fund Balance	$ 375,738	$ 377,357	$ 332,057

Columbia College — Student Representative Fee Fund

Item	Description	2025-26 Final Budget	2025-26 Unaudited Actuals	2026-27 Final Budget
	Revenue			
1)	Local Revenue	$ 11,000	$ 12,362	$ 12,000
2)	Total Revenue	$ 11,000	$ 12,362	$ 12,000
	Expenditures			
3)	Classified and Other Nonacademic Salaries	$ -	$ -	$ -
4)	Employee Benefits	-	-	-
5)	Supplies and Materials	1 ,500	-	2,000
6)	Other Operating Expenses and Services	4 ,000	3,750	4,000
7)	Capital Outlay	-	-	-
8)	Other Outgo	5 ,500	11,963	6,000
9)	Total Expenditures	$ 11,000	$ 15,713	$ 12,000
10)	Excess/(Deficiency) of Revenues over Expenditures	$ -	$ (3,351)	$ -
11)	Other Financing Sources (Transfers In)	-	-	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	$ -	$ (3,351)	$ -
14)	Beginning Fund Balance	$ 45,534	$ 45,534	$ 42,184
15)	Ending Fund Balance	$ 45,534	$ 42,184	$ 42,184

Modesto Junior College — Student Center Fee Fund

Item	Description	2025-26 Final Budget	2025-26 Unaudited Actuals	2026-27 Final Budget
	Revenue			
1)	Local Revenue	$ 100,000	$ 152,213	$ 100,000
2)	Total Revenue	$ 100,000	$ 152,213	$ 100,000
	Expenditures			
3)	Classified and Other Nonacademic Salaries	$ 98,000	$ 57,656	$ 98,000
4)	Employee Benefits	65,000	48,623	65,000
5)	Supplies and Materials	-	-	-
6)	Other Operating Expenses and Services	-	-	-
7)	Capital Outlay	-	-	-
8)	Other Outgo	-	-	-
9)	Total Expenditures	$ 163,000	$ 106,280	$ 163,000
10)	Excess/(Deficiency) of Revenues over Expenditures	$ (63,000)	$ 45,933	$ (63,000)
11)	Other Financing Sources (Transfers In)	-	25,489	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	$ (63,000)	$ 71,422	$ (63,000)
14)	Beginning Fund Balance	$ 196,620	$ 196,620	$ 268,042
15)	Ending Fund Balance	$ 133,620	$ 268,042	$ 205,042

Columbia College — Student Center Fee Fund

Item	Description	2025-26 Final Budget	2025-26 Unaudited Actuals	2026-27 Final Budget
	Revenue			
1)	Local Revenue	$ 22,000	$ 21,166	$ 21,000
2)	Total Revenue	$ 22,000	$ 21,166	$ 21,000
	Expenditures			
3)	Classified and Other Nonacademic Salaries	$ 15,000	$ 15,013	$ -
4)	Employee Benefits	5 ,000	10,600	-
5)	Supplies and Materials	2 ,000	-	500
6)	Other Operating Expenses and Services	-	-	500
7)	Capital Outlay	-	-	-
8)	Other Outgo	-	-	-
9)	Total Expenditures	$ 22,000	$ 25,613	$ 1 ,000
10)	Excess/(Deficiency) of Revenues over Expenditures	$ -	$ (4,447)	$ 20,000
11)	Other Financing Sources (Transfers In)	-	-	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	$ -	$ (4,447)	$ 20,000
14)	Beginning Fund Balance	$ 191,673	$ 191,673	$ 187,226
15)	Ending Fund Balance	$ 191,673	$ 187,226	$ 207,226