

2019 - 2020 TENTATIVE BUDGET



YOSEMITE COMMUNITY COLLEGE DISTRICT



June 12, 2019

Prepared by

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



www.yosemite.edu/fiscalservices/budget_files/

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) includes two comprehensive, two-year colleges -- Columbia College and Modesto Junior College -- and a Central Services Unit. The District includes all of two counties (Stanislaus and Tuolumne) and parts of four others (Calaveras, Merced, San Joaquin and Santa Clara). In the 2018-19 academic year, there were approximately 28,359 students enrolled (unduplicated headcount). The District employed a staff of over 1,700 individuals with a 2018-19 amended budget of over \$113.3 million.

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

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

YCCD faculty, staff, and administrators remain committed to ensuring that each student who enters, regardless of their educational development, has an opportunity to exit the YCCD with the skills and education they need to achieve their goals.

Governor's Budget and Budget Assumptions

The Tentative Budget is based on the Governor's budget released in January 2019. The proposed budget increases total funding for the state by 3.8% which now brings the state budget to \$209.1 billion. The Governor included \$2.8 billion to buy down Districts' CalSTRS unfunded liability. This will help to reduce CalSTRS rate increases for the next two years. The proposed budget includes major education proposals that include one-time and ongoing funds toward expanding early childhood education programs as well as additional funding for the University of California and California State University systems.

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

- Cost of Living Adjustment (COLA) for the student-centered funding formula and certain categorical programs in the amount of \$248 million and \$14 million ongoing, which equates to 3.46%.
- \$26 million to fund enrollment growth system-wide.
- \$40 million for the expansion of the California College Promise program to include a second year of free college for those students that qualify.
- \$122 million for the expansion of the Cal Grant program to create a new Cal Grant and increase award amounts for the Cal Grant A, B, and C recipients
- Reduction of \$77 million in ongoing funds for the Strong Workforce Program with only a portion of those funds being replaced with one-time funds.
- State Bond funds in the amount of \$358.7 million to fund 15 continuing projects and 12 new projects.

There were significant changes to the student centered funding formula (SCFF) included in the Governor's budget and additional proposed changes are still being considered. Included in the Governor's budget was a proposal to keep the funding allocations at 70% base allocation, 20% supplemental allocation, and 10% student success allocation. Other proposed changes include a 10% cap on year-to-year growth within the student success allocation and clarification of student success metric definitions. Proposed changes since the Governor's budget was released include, but are not limited to, calculating the supplemental and student success metrics using a simple average of prior year and prior prior year data, counting only the highest student success metric earned in a single year by an individual student, only counting Career Technical Education units if they are in the same discipline, and clarifying the definition for transfer to a four-year institution.

Based on the Governor's proposed budget, Yosemite Community College District used the following assumptions to build its Tentative Budget:

Major Revenue Assumptions

- Total Computational Revenue (\$108,154,000)
 - Full-Time Equivalent Students target of 16,315.
 - Assumes supplemental and student success metrics are flat compared to the data submitted and used in the 2018-19 SCFF calculation.
 - Assumes COLA of 3.00% as forecasters are showing a potential recession in late 2020.
- Non-resident tuition - \$775,000
- Lottery - \$2,380,000
- CalSTRS On-Behalf Payment - \$3,375,000
- State Mandated Block Grant - \$470,000
- Part-Time Faculty Allocation - \$320,000

Major Expenditure Assumptions

- Augmentation for PERS and STRS rate increases in the amount of \$976,000.
- Augmentation in the amount of \$140,000 to cover rate changes for fringe benefits.
- Augmentation for 3 new faculty positions at Modesto Junior College in the amount of \$330,000.
- Augmentation in the amount of \$1,019,000 to cover longevity and step and column increases.
- Transfer of the operational budgets for Parking and Security from the colleges to central services.
- Earmarking of all non-resident tuition revenue for the colleges

Please note that due to the timing and preparation of the Tentative Budget, any changes to the Governor's budget as outlined in the May revise and ultimately the State's final budget will be taken into consideration during the preparation of the District's final budget.

Sources of Information:

California Community Colleges Chancellor's Office
School Services of California
Office of the Governor
Community College League of California

General Fund Description

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

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

		2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue				
	State Revenue			
	Apportionment	\$ 52,045,964	\$ 53,836,040	\$ 54,077,000
	Other State Revenue	4,072,674	4,440,927	4,611,000
	Local Revenue	55,258,605	52,142,838	57,646,520
	Federal Revenue	-	1,077	-
	Total Revenue	\$ 111,377,243	\$ 110,420,882	\$ 116,334,520
Expenditures				
	Academic Salaries	\$ 43,375,414	\$ 43,510,752	\$ 41,120,935
	Classified and Other Nonacademic Salaries	23,728,359	23,434,215	24,849,395
	Employee Benefits	27,105,066	27,169,008	29,460,849
	Supplies and Materials	1,387,888	1,146,281	1,186,590
	Other Operating Expenses and Services	9,303,379	8,210,750	7,828,180
	Capital Outlay	716,477	419,252	487,024
	Other Outgo	417,867	747,242	590,103
	Total Expenditures	\$ 106,034,450	\$ 104,637,500	\$ 105,523,076
Contingencies/Transfers Out				
	One-Time Initiatives	\$ 2,303,323	\$ -	\$ 4,954,944
	Unfunded Retiree Liability	975,000	975,000	975,000
	Capital Outlay Transfer (TCO)	1,522,000	1,000,000	1,000,000
	Information Technology Transfer (TCO)	-	-	500,000
	Health Fund Transfer	6,500	6,500	6,500
	Cal-STRS On-Behalf Payment	2,500,000	2,500,000	3,375,000
	Total Contingencies/Transfers Out	\$ 7,306,823	\$ 4,481,500	\$ 10,811,444
	Total Expenditures and Contingencies/Transfers Out	\$ 113,341,273	\$ 109,119,000	\$ 116,334,520
Increase/Decrease in Fund Balance		\$ (1,964,030)	\$ 1,301,882	\$ -
Beginning Fund Balance		\$ 17,374,180	\$ 17,374,180	\$ 18,676,062
	Reserve for Encumbrances, Prepaids, Inventory	500,000	500,000	500,000
	Required Reserve (Board Policy 6305)	10,300,000	10,460,000	10,550,000
	Reserve for PERS & STRS Rate Increases	3,000,000	3,000,000	3,000,000
	Reserve for One-Time Initiative Projects	-	2,303,323	2,303,323
	Undesignated	1,610,150	2,412,739	2,322,739
	Total Ending Fund Balance	\$ 15,410,150	\$ 18,676,062	\$ 18,676,062

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Unrestricted General Fund

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue			
State Revenue			
Apportionment	\$ -	\$ -	\$ -
Other State Revenue	-	-	-
Local Revenue	40,000	43,639	690,000
Federal Revenue	-	-	-
Total Revenue	\$ 40,000	\$ 43,639	\$ 690,000
Expenditures			
Academic Salaries	\$ 35,332,934	\$ 35,679,149	\$ 33,486,892
Classified and Other Nonacademic Salaries	7,562,456	7,662,919	8,018,382
Employee Benefits	15,506,511	15,757,378	16,726,970
Supplies and Materials	228,554	101,640	225,350
Other Operating Expenses and Services	1,144,901	987,518	1,082,425
Capital Outlay	107,996	17,192	86,851
Other Outgo	346,500	701,940	13,500
Total Expenditures	\$ 60,229,852	\$ 60,907,736	\$ 59,640,370
Contingencies/Transfers Out			
One-Time Initiatives	\$ -	\$ -	\$ -
Unfunded Retiree Liability	-	-	-
Capital Outlay Transfer (TCO)	-	-	-
Information Technology Transfer (TCO)	-	-	-
Health Fund Transfer	-	-	-
Cal-STRS On-Behalf Payment	-	-	-
Total Contingencies/Transfers Out	\$ -	\$ -	\$ -
Total Expenditures and Contingencies/Transfers Out	\$ 60,229,852	\$ 60,907,736	\$ 59,640,370
Increase/Decrease in Fund Balance	\$ (60,189,852)	\$ (60,864,097)	\$ (58,950,370)
Beginning Fund Balance	\$ -	\$ -	\$ -
Reserve for Encumbrances, Prepaids, Inventory	-	-	-
Required Reserve (Board Policy 6305)	-	-	-
Reserve for PERS & STRS Rate Increases	-	-	-
Reserve for One-Time Initiative Projects	-	-	-
Undesignated	(60,189,852)	(60,864,097)	(58,950,370)
Total Ending Fund Balance	\$ (60,189,852)	\$ (60,864,097)	\$ (58,950,370)

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Unrestricted General Fund

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue			
State Revenue			
Apportionment	\$ -	\$ -	\$ -
Other State Revenue	-	-	-
Local Revenue	-	-	125,000
Federal Revenue	-	-	-
Total Revenue	\$ -	\$ -	\$ 125,000
Expenditures			
Academic Salaries	\$ 7,470,515	\$ 7,203,432	\$ 6,956,883
Classified and Other Nonacademic Salaries	2,419,935	2,276,653	2,496,966
Employee Benefits	3,360,326	3,563,123	3,679,882
Supplies and Materials	71,941	39,320	66,913
Other Operating Expenses and Services	576,456	418,231	591,058
Capital Outlay	152,244	11,382	17,568
Other Outgo	121,590	25,921	236,084
Total Expenditures	\$ 14,173,007	\$ 13,538,062	\$ 14,045,354
Contingencies/Transfers Out			
One-Time Initiatives	\$ -	\$ -	\$ -
Unfunded Retiree Liability	-	-	-
Capital Outlay Transfer (TCO)	-	-	-
Information Technology Transfer (TCO)	-	-	-
Health Fund Transfer	-	-	-
Cal-STRS On-Behalf Payment	-	-	-
Total Contingencies/Transfers Out	\$ -	\$ -	\$ -
Total Expenditures and Contingencies/Transfers Out	\$ 14,173,007	\$ 13,538,062	\$ 14,045,354
Increase/Decrease in Fund Balance	\$ (14,173,007)	\$ (13,538,062)	\$ (13,920,354)
Beginning Fund Balance	\$ -	\$ -	\$ -
Reserve for Encumbrances, Prepaids, Inventory	-	-	-
Required Reserve (Board Policy 6305)	-	-	-
Reserve for PERS & STRS Rate Increases	-	-	-
Reserve for One-Time Initiative Projects	-	-	-
Undesignated	(14,173,007)	(13,538,062)	(13,920,354)
Total Ending Fund Balance	\$ (14,173,007)	\$ (13,538,062)	\$ (13,920,354)

YOSEMITE COMMUNITY COLLEGE DISTRICT

Central Services Unrestricted General Fund

		2018-19	2018-19	2019-2020
		<u>Amended Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
Revenue				
	State Revenue			
	Apportionment	\$ 52,045,964	\$ 53,836,040	\$ 54,077,000
	Other State Revenue	4,072,674	4,440,927	4,611,000
	Local Revenue	52,718,605	49,599,199	53,456,520
	Federal Revenue	-	1,077	-
	Total Revenue	\$ 108,837,243	\$ 107,877,243	\$ 112,144,520
Expenditures				
	Academic Salaries	\$ 571,965	\$ 628,171	\$ 677,160
	Classified and Other Nonacademic Salaries	13,745,968	13,494,643	14,334,047
	Employee Benefits	8,238,229	7,848,507	9,053,997
	Supplies and Materials	1,087,393	1,005,321	894,327
	Other Operating Expenses and Services	7,582,022	6,805,001	6,154,697
	Capital Outlay	456,237	390,678	382,605
	Other Outgo	(50,223)	19,381	340,519
	Total Expenditures	\$ 31,631,591	\$ 30,191,702	\$ 31,837,352
Contingencies/Transfers Out				
	One-Time Initiatives	\$ -	\$ -	\$ -
	Unfunded Retiree Liability	-	-	-
	Capital Outlay Transfer (TCO)	-	-	-
	Information Technology Transfer (TCO)	-	-	-
	Health Fund Transfer	-	-	-
	Cal-STRS On-Behalf Payment	-	-	-
	Total Contingencies/Transfers Out	\$ -	\$ -	\$ -
	Total Expenditures and Contingencies/Transfers Out	\$ 31,631,591	\$ 30,191,702	\$ 31,837,352
	Increase/Decrease in Fund Balance	\$ 77,205,652	\$ 77,685,541	\$ 80,307,168
	Beginning Fund Balance	\$ -	\$ -	\$ -
	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
	Required Reserve (Board Policy 6305)	-	-	-
	Reserve for PERS & STRS Rate Increases	-	-	-
	Reserve for One-Time Initiative Projects	-	-	-
	Undesignated	77,205,652	77,685,541	80,307,168
	Total Ending Fund Balance	\$ 77,205,652	\$ 77,685,541	\$ 80,307,168

YOSEMITE COMMUNITY COLLEGE DISTRICT

Contingency Unrestricted General Fund

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue			
State Revenue			
Apportionment	\$ -	\$ -	\$ -
Other State Revenue	-	-	-
Local Revenue	2,500,000	2,500,000	3,375,000
Federal Revenue	-	-	-
Total Revenue	\$ 2,500,000	\$ 2,500,000	\$ 3,375,000
Expenditures			
Academic Salaries	\$ -	\$ -	\$ -
Classified and Other Nonacademic Salaries	-	-	-
Employee Benefits	-	-	-
Supplies and Materials	-	-	-
Other Operating Expenses and Services	-	-	-
Capital Outlay	-	-	-
Other Outgo	-	-	-
Total Expenditures	\$ -	\$ -	\$ -
Contingencies/Transfers Out			
One-Time Initiatives	\$ 2,303,323		\$ 4,954,944
Unfunded Retiree Liability	975,000	975,000	975,000
Capital Outlay Transfer (TCO)	1,522,000	1,000,000	1,000,000
Information Technology Transfer (TCO)	-	-	500,000
Health Fund Transfer	6,500	6,500	6,500
Cal-STRS On-Behalf Payment	2,500,000	2,500,000	3,375,000
Total Contingencies/Transfers Out	\$ 7,306,823	\$ 4,481,500	\$ 10,811,444
Total Expenditures and Contingencies/Transfers Out	\$ 7,306,823	\$ 4,481,500	\$ 10,811,444
Increase/Decrease in Fund Balance	\$ (4,806,823)	\$ (1,981,500)	\$ (7,436,444)
Beginning Fund Balance	\$ -	\$ -	\$ -
Reserve for Encumbrances, Prepaids, Inventory	-	-	-
Required Reserve (Board Policy 6305)	-	-	-
Reserve for PERS & STRS Rate Increases	-	-	-
Reserve for One-Time Initiative Projects	-	-	-
Undesignated	(4,806,823)	(1,981,500)	(7,436,444)
Total Ending Fund Balance	\$ (4,806,823)	\$ (1,981,500)	\$ (7,436,444)

YOSEMITE COMMUNITY COLLEGE DISTRICT

District Total Restricted General Fund

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue			
State Revenue	\$ 36,824,367	\$ 31,160,390	\$ 31,200,000
Local Revenue	10,685,960	12,082,575	12,100,000
Federal Revenue	9,199,082	6,826,682	6,900,000
Transfers In	4,837,891	4,213,684	4,230,000
Total Revenue	\$ 61,547,300	\$ 54,283,331	\$ 54,430,000
Expenditures			
Academic Salaries	\$ 7,255,892	\$ 5,601,429	\$ 5,702,000
Classified and Other Nonacademic Salaries	12,184,703	10,851,348	10,968,000
Employee Benefits	7,787,297	6,602,963	6,750,000
Supplies and Materials	4,332,779	3,908,522	3,950,000
Other Operating Expenses and Services	11,502,845	11,298,364	11,300,000
Capital Outlay	5,237,617	4,766,519	4,800,000
Other Outgo	12,905,451	10,924,886	10,960,000
Total Expenditures	\$ 61,206,584	\$ 53,954,031	\$ 54,430,000
Transfers Out	\$ 340,716	\$ 327,563	\$ -
Total Expenditures and Transfers Out	\$ 61,547,300	\$ 54,281,594	\$ 54,430,000
Increase/Decrease in Fund Balance	\$ -	\$ 1,737	\$ -
Beginning Fund Balance	\$ 1,925,241	\$ 1,925,241	\$ 1,926,978
Reserve for Parking Fund	872,794	872,794	872,794
Committed	1,052,447	1,054,184	1,054,184
Total Ending Fund Balance	\$ 1,925,241	\$ 1,926,978	\$ 1,926,978

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Restricted General Fund

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue			
State Revenue	\$ 28,722,146	\$ 24,535,150	\$ 24,500,000
Local Revenue	7,299,726	7,820,133	7,800,000
Federal Revenue	3,610,946	2,942,524	2,900,000
Transfers In	4,432,420	4,048,999	4,000,000
Total Revenue	\$ 44,065,238	\$ 39,346,806	\$ 39,200,000
Expenditures			
Academic Salaries	\$ 5,595,240	\$ 4,230,167	\$ 4,300,000
Classified and Other Nonacademic Salaries	8,333,847	7,474,541	7,500,000
Employee Benefits	5,315,612	4,460,762	4,500,000
Supplies and Materials	3,302,312	3,301,202	3,300,000
Other Operating Expenses and Services	5,654,790	5,652,791	5,600,000
Capital Outlay	3,920,543	3,915,463	3,900,000
Other Outgo	11,764,678	10,131,927	10,100,000
Total Expenditures	\$ 43,887,022	\$ 39,166,853	\$ 39,200,000
Transfers Out	\$ 178,216	\$ 178,216	\$ -
Total Expenditures and Transfers Out	\$ 44,065,238	\$ 39,345,069	\$ 39,200,000
Increase/Decrease in Fund Balance	\$ -	\$ 1,737	\$ -
Beginning Fund Balance	\$ 1,052,447	\$ 1,052,447	\$ 1,054,184
Reserve for Parking Fund	-	-	-
Committed	1,052,447	1,054,184	1,054,184
Total Ending Fund Balance	\$ 1,052,447	\$ 1,054,184	\$ 1,054,184

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Restricted General Fund

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue			
State Revenue	\$ 5,840,560	\$ 4,450,014	\$ 4,500,000
Local Revenue	866,320	1,273,085	1,300,000
Federal Revenue	1,990,111	958,621	1,000,000
Transfers In	134,685	134,685	200,000
Total Revenue	\$ 8,831,676	\$ 6,816,405	\$ 7,000,000
Expenditures			
Academic Salaries	\$ 1,659,652	\$ 1,369,791	\$ 1,400,000
Classified and Other Nonacademic Salaries	2,334,644	1,948,309	2,000,000
Employee Benefits	1,659,739	1,407,206	1,500,000
Supplies and Materials	793,327	381,133	400,000
Other Operating Expenses and Services	757,003	580,300	600,000
Capital Outlay	711,867	363,003	400,000
Other Outgo	785,444	636,663	700,000
Total Expenditures	\$ 8,701,676	\$ 6,686,405	\$ 7,000,000
Transfers Out	\$ 130,000	\$ 130,000	\$ -
Total Expenditures and Transfers Out	\$ 8,831,676	\$ 6,816,405	\$ 7,000,000
Increase/Decrease in Fund Balance	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -
Reserve for Parking Fund	-	-	-
Committed	-	-	-
Total Ending Fund Balance	\$ -	\$ -	\$ -

YOSEMITE COMMUNITY COLLEGE DISTRICT

Central Services Restricted General Fund

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue			
State Revenue	\$ 2,261,661	\$ 2,175,226	\$ 2,200,000
Local Revenue	2,519,914	2,989,357	3,000,000
Federal Revenue	3,598,025	2,925,537	3,000,000
Transfers In	270,786	30,000	30,000
Total Revenue	\$ 8,650,386	\$ 8,120,120	\$ 8,230,000
Expenditures			
Academic Salaries	\$ 1,000	\$ 1,471	\$ 2,000
Classified and Other Nonacademic Salaries	1,516,212	1,428,498	1,468,000
Employee Benefits	811,946	734,995	750,000
Supplies and Materials	237,140	226,187	250,000
Other Operating Expenses and Services	5,091,052	5,065,273	5,100,000
Capital Outlay	605,207	488,053	500,000
Other Outgo	355,329	156,296	160,000
Total Expenditures	\$ 8,617,886	\$ 8,100,773	\$ 8,230,000
Transfers Out	\$ 32,500	\$ 19,347	\$ -
Total Expenditures and Transfers Out	\$ 8,650,386	\$ 8,120,120	\$ 8,230,000
Increase/Decrease in Fund Balance	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 872,794	\$ 872,794	\$ 872,794
Reserve for Parking Fund	872,794	872,794	872,794
Committed	-	-	-
Total Ending Fund Balance	\$ 872,794	\$ 872,794	\$ 872,794

Capital Projects Funds Description

Capital Outlay Projects Fund

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

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

General Obligation Bond Fund

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

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

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

YOSEMITE COMMUNITY COLLEGE DISTRICT
Capital Outlay Fund

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue			
State Revenue	\$ 729,164	\$ 729,164	\$ 209,666
Local Revenue	73,650	1,657,853	825,000
Federal Revenue	-	-	-
Total Revenue	\$ 802,814	\$ 2,387,017	\$ 1,034,666
Expenditures			
Supplies and Materials	\$ 14,616	\$ 14,610	\$ -
Other Operating Expenses and Services	575,974	385,124	-
Capital Outlay	7,803,685	3,248,477	4,711,340
Other Outgo	-	-	-
Total Expenditures	\$ 8,394,275	\$ 3,648,211	\$ 4,711,340
Excess/(Deficiency) of Revenues over Expenditures	\$ (7,591,461)	\$ (1,261,194)	\$ (3,676,674)
Other Financing Sources (Transfers In)	2,158,544	1,700,216	1,115,000
Other Outgo (Transfers Out)	-	-	-
Net Increase/(Decrease) in Fund Balance	\$ (5,432,917)	\$ 439,022	\$ (2,561,674)
Beginning Fund Balance	\$ 6,952,326	\$ 6,952,326	\$ 7,391,348
Ending Fund Balance	\$ 1,519,409	\$ 7,391,348	\$ 4,829,674

YOSEMITE COMMUNITY COLLEGE DISTRICT

General Obligation Bond Fund

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue			
State Revenue	\$ -	\$ -	\$ -
Local Revenue	150,000	144,299	150,000
Federal Revenue	-	-	-
Total Revenue	\$ 150,000	\$ 144,299	\$ 150,000
Expenditures			
Supplies and Materials	\$ 4,683	\$ 4,055	\$ -
Other Operating Expenses and Services	1,041,002	1,099,525	-
Capital Outlay	11,550,340	3,627,301	8,009,443
Other Outgo	-	-	-
Total Expenditures	\$ 12,596,025	\$ 4,730,881	\$ 8,009,443
Excess/(Deficiency) of Revenues over Expenditures	\$ (12,446,025)	\$ (4,586,582)	\$ (7,859,443)
Other Financing Sources (Transfers In)	-	-	-
Other Outgo (Transfers Out)	-	-	-
Net Increase/(Decrease) in Fund Balance	\$ (12,446,025)	\$ (4,586,582)	\$ (7,859,443)
Beginning Fund Balance	\$ 12,446,025	\$ 12,446,025	\$ 7,859,443
Ending Fund Balance	\$ -	\$ 7,859,443	\$ -

Special Revenue Funds Description

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

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

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

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

Special Revenue Subfunds

Bookstore Fund

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

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

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

Cafeteria Fund

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

The Cafeteria Fund is the fund designated to receive all moneys from the sale of food or for 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 the CCR §59013 appears for the food service operation to be cost recovery rather than a revenue-producing activity.

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

Farm Operation Fund

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

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Bookstore Fund

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue			
Local Revenue	\$ 2,831,400	\$ 2,701,673	\$ 2,664,800
Total Revenue	\$ 2,831,400	\$ 2,701,673	\$ 2,664,800
Expenditures			
Classified and Other Nonacademic Salaries	\$ 397,058	\$ 414,771	\$ 389,000
Employee Benefits	193,000	197,920	200,000
Supplies and Materials	2,064,200	2,257,696	1,816,500
Other Operating Expenses and Services	121,750	116,896	94,400
Capital Outlay	18,000	2,639	1,000
Other Outgo	-	-	-
Total Expenditures	\$ 2,794,008	\$ 2,989,922	\$ 2,500,900
Excess/(Deficiency) of Revenues over Expenditures	\$ 37,392	\$ (288,249)	\$ 163,900
Other Financing Sources (Transfers In)	-	-	-
Other Outgo (Transfers Out)	-	-	-
Net Increase/(Decrease) in Fund Balance	\$ 37,392	\$ (288,249)	\$ 163,900
Beginning Fund Balance	\$ 968,475	\$ 968,475	\$ 680,226
Ending Fund Balance	\$ 1,005,867	\$ 680,226	\$ 844,126

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Bookstore Fund

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue			
Local Revenue	\$ 467,700	\$ 529,124	\$ 490,700
Total Revenue	\$ 467,700	\$ 529,124	\$ 490,700
Expenditures			
Classified and Other Nonacademic Salaries	\$ 141,000	\$ 143,299	\$ 138,796
Employee Benefits	79,700	84,363	84,000
Supplies and Materials	291,955	313,425	290,940
Other Operating Expenses and Services	20,530	19,438	13,900
Capital Outlay	-	-	-
Other Outgo	-	-	-
Total Expenditures	\$ 533,185	\$ 560,525	\$ 527,636
Excess/(Deficiency) of Revenues over Expenditures	\$ (65,485)	\$ (31,401)	\$ (36,936)
Other Financing Sources (Transfers In)	65,485	31,401	36,936
Other Outgo (Transfers Out)	-	-	-
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 215,016	\$ 215,016	\$ 215,016
Ending Fund Balance	\$ 215,016	\$ 215,016	\$ 215,016

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Cafeteria Fund

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue			
Local Revenue	\$ 1,204,500	\$ 1,226,437	\$ 1,199,000
Total Revenue	\$ 1,204,500	\$ 1,226,437	\$ 1,199,000
Expenditures			
Classified and Other Nonacademic Salaries	\$ 370,900	\$ 378,194	\$ 396,965
Employee Benefits	207,500	219,787	210,500
Supplies and Materials	530,550	541,781	514,500
Other Operating Expenses and Services	85,075	88,266	74,375
Capital Outlay	25,000	3,775	2,500
Other Outgo	-	-	-
Total Expenditures	\$ 1,219,025	\$ 1,231,803	\$ 1,198,840
Excess/(Deficiency) of Revenues over Expenditures	\$ (14,525)	\$ (5,366)	\$ 160
Other Financing Sources (Transfers In)	-	-	-
Other Outgo (Transfers Out)	-	-	-
Net Increase/(Decrease) in Fund Balance	\$ (14,525)	\$ (5,366)	\$ 160
Beginning Fund Balance	\$ 408,133	\$ 408,133	\$ 402,767
Ending Fund Balance	\$ 393,608	\$ 402,767	\$ 402,927

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Cafeteria Fund

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue			
Local Revenue	\$ 307,100	\$ 311,664	\$ 311,100
Total Revenue	\$ 307,100	\$ 311,664	\$ 311,100
Expenditures			
Classified and Other Nonacademic Salaries	\$ 110,271	\$ 106,163	\$ 97,538
Employee Benefits	67,165	66,027	59,865
Supplies and Materials	113,250	126,450	120,550
Other Operating Expenses and Services	14,125	21,191	18,475
Capital Outlay	2,000	2,211	1,000
Other Outgo	-	-	-
Total Expenditures	\$ 306,811	\$ 322,042	\$ 297,428
Excess/(Deficiency) of Revenues over Expenditures	\$ 289	\$ (10,378)	\$ 13,672
Other Financing Sources (Transfers In)	-	10,378	-
Other Outgo (Transfers Out)	289	-	13,672
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 81,155	\$ 81,155	\$ 81,155
Ending Fund Balance	\$ 81,155	\$ 81,155	\$ 81,155

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Farm Operation Fund

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue			
Local Revenue	\$ 493,750	\$ 425,486	\$ 527,350
Total Revenue	\$ 493,750	\$ 425,486	\$ 527,350
Expenditures			
Classified and Other Nonacademic Salaries	\$ 20,958	\$ 10,661	\$ 18,950
Employee Benefits	4,133	294	434
Supplies and Materials	416,842	320,904	360,995
Other Operating Expenses and Services	142,856	115,642	127,410
Capital Outlay	14,187	1,681	4,700
Other Outgo	-	-	-
Total Expenditures	\$ 598,976	\$ 449,182	\$ 512,489
Excess/(Deficiency) of Revenues over Expenditures	\$ (105,226)	\$ (23,696)	\$ 14,861
Other Financing Sources (Transfers In)	-	-	-
Other Outgo (Transfers Out)	-	272,580	-
Net Increase/(Decrease) in Fund Balance	\$ (105,226)	\$ (296,276)	\$ 14,861
Beginning Fund Balance	\$ 506,642	\$ 506,642	\$ 210,366
Ending Fund Balance	\$ 401,416	\$ 210,366	\$ 225,227

Trust Funds Description

Student Financial Aid Trust Fund

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

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

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

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

Associated Students Trust Fund

The Associated Students Trust Fund is used to account for moneys held in trust by the district for organized student body associations (excluding clubs) established pursuant to EC §76060. In a multi-college district, such a fund may be established for each college's student body.

Organized student body associations formed as an auxiliary organization under EC §72670 et seq., fall under the *Auxiliary Organization Requirements for Accounting, Reporting, and Auditing* manual. Student body moneys shall be expended in accordance with procedures established by the student body organization consistent with EC §76063.

Student Representation Fee Trust Fund

The Student Representation Fee Trust Fund is used to account for moneys collected pursuant to EC §76060.5 that provides for a student representation fee of one dollar per semester if approved by two-thirds of the students voting in the election. The election shall not be sufficient to establish the fee unless the number of students who vote in the election equals or exceeds the average number of students who voted in the previous three student body

association elections. The fee is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the State government. The district may charge a fee to recover its actual cost of administering these fees up to, but not more than, seven percent of the fees collected and deposited.

Student Body Center Fee Trust Fund

The Student Body Center Fee Trust Fund is used to account for moneys collected pursuant to EC §76375 for the purpose of establishing an annual building and operating fee to finance, construct, enlarge, remodel, refurbish, and operate a student center. The fee may not exceed \$1 per credit hour and may not exceed \$10 per student 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

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue			
State Revenue	\$ 3,045,000	\$ 3,041,515	\$ 3,045,000
Local Revenue	500	360	500
Federal Revenue	29,500,000	29,364,859	29,500,000
Total Revenue	\$ 32,545,500	\$ 32,406,734	\$ 32,545,500
Expenditures			
Supplies and Materials	\$ -	\$ -	\$ -
Other Operating Expenses and Services	-	-	-
Capital Outlay	-	-	-
Other Outgo	32,545,500	32,406,734	32,545,500
Total Expenditures	\$ 32,545,500	\$ 32,406,734	\$ 32,545,500
Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ -
Other Financing Sources (Transfers In)	-	-	-
Other Outgo (Transfers Out)	-	-	-
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Student Financial Aid Fund

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue			
State Revenue	\$ 290,000	\$ 287,258	\$ 290,000
Local Revenue	-	-	-
Federal Revenue	3,460,000	3,458,419	3,460,000
Total Revenue	\$ 3,750,000	\$ 3,745,677	\$ 3,750,000
Expenditures			
Supplies and Materials	\$ -	\$ -	\$ -
Other Operating Expenses and Services	-	-	-
Capital Outlay	-	-	-
Other Outgo	3,750,000	3,745,677	3,750,000
Total Expenditures	\$ 3,750,000	\$ 3,745,677	\$ 3,750,000
Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ -
Other Financing Sources (Transfers In)	-	-	-
Other Outgo (Transfers Out)	-	-	-
Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Associated Students Fund

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue			
Local Revenue	\$ 230,300	\$ 219,241	\$ 400,000
Total Revenue	\$ 230,300	\$ 219,241	\$ 400,000
Expenditures			
Classified and Other Nonacademic Salaries	\$ 48,000	\$ 35,484	\$ 50,000
Employee Benefits	38,000	19,035	40,000
Supplies and Materials	46,500	56,026	46,500
Other Operating Expenses and Services	157,593	152,557	261,500
Capital Outlay	2,000	-	2,000
Other Outgo	-	-	-
Total Expenditures	\$ 292,093	\$ 263,102	\$ 400,000
Excess/(Deficiency) of Revenues over Expenditures	\$ (61,793)	\$ (43,861)	\$ -
Other Financing Sources (Transfers In)	-	-	-
Other Outgo (Transfers Out)	-	-	-
Net Increase/(Decrease) in Fund Balance	\$ (61,793)	\$ (43,861)	\$ -
Beginning Fund Balance	\$ 168,756	\$ 168,756	\$ 124,895
Ending Fund Balance	\$ 106,963	\$ 124,895	\$ 124,895

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Associated Students Fund

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue			
Local Revenue	\$ 33,500	\$ 26,756	\$ 60,000
Total Revenue	\$ 33,500	\$ 26,756	\$ 60,000
Expenditures			
Classified and Other Nonacademic Salaries	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Supplies and Materials	8,000	96	9,000
Other Operating Expenses and Services	16,973	14,956	35,371
Capital Outlay	-	-	-
Other Outgo	-	-	5,000
Total Expenditures	\$ 24,973	\$ 15,052	\$ 49,371
Excess/(Deficiency) of Revenues over Expenditures	\$ 8,527	\$ 11,704	\$ 10,629
Other Financing Sources (Transfers In)	-	-	-
Other Outgo (Transfers Out)	-	-	-
Net Increase/(Decrease) in Fund Balance	\$ 8,527	\$ 11,704	\$ 10,629
Beginning Fund Balance	\$ 76,991	\$ 76,991	\$ 88,695
Ending Fund Balance	\$ 85,518	\$ 88,695	\$ 99,324

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Student Representative Fee Fund

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue			
Local Revenue	\$ 54,000	\$ 47,531	\$ 52,500
Total Revenue	\$ 54,000	\$ 47,531	\$ 52,500
Expenditures			
Classified and Other Nonacademic Salaries	\$ 60,000	\$ 29,235	\$ 59,500
Employee Benefits	-	453	500
Supplies and Materials	-	-	-
Other Operating Expenses and Services	46,000	17,376	46,000
Capital Outlay	-	-	-
Other Outgo	-	-	-
Total Expenditures	\$ 106,000	\$ 47,064	\$ 106,000
Excess/(Deficiency) of Revenues over Expenditures	\$ (52,000)	\$ 467	\$ (53,500)
Other Financing Sources (Transfers In)	-	-	-
Other Outgo (Transfers Out)	-	-	-
Net Increase/(Decrease) in Fund Balance	\$ (52,000)	\$ 467	\$ (53,500)
Beginning Fund Balance	\$ 237,492	\$ 237,492	\$ 237,959
Ending Fund Balance	\$ 185,492	\$ 237,959	\$ 184,459

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Student Representative Fee Fund

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue			
Local Revenue	\$ 5,000	\$ 5,474	\$ 5,000
Total Revenue	\$ 5,000	\$ 5,474	\$ 5,000
Expenditures			
Classified and Other Nonacademic Salaries	\$ -	\$ -	\$ -
Employee Benefits	-	-	-
Supplies and Materials	-	-	-
Other Operating Expenses and Services	5,000	1,042	5,000
Capital Outlay	-	-	-
Other Outgo	-	-	-
Total Expenditures	\$ 5,000	\$ 1,042	\$ 5,000
Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ 4,432	\$ -
Other Financing Sources (Transfers In)	-	-	-
Other Outgo (Transfers Out)	-	-	-
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 4,432	\$ -
Beginning Fund Balance	\$ 7,194	\$ 7,194	\$ 11,626
Ending Fund Balance	\$ 7,194	\$ 11,626	\$ 11,626

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Student Center Fee Fund

	2018-19 Amended Budget	2018-19 Projected Actuals	2019-2020 Tentative Budget
Revenue			
Local Revenue	\$ 160,000	\$ 139,373	\$ 160,000
Total Revenue	\$ 160,000	\$ 139,373	\$ 160,000
Expenditures			
Classified and Other Nonacademic Salaries	\$ 118,000	\$ 102,707	\$ 130,000
Employee Benefits	65,000	66,682	75,000
Supplies and Materials	-	6,818	10,000
Other Operating Expenses and Services	-	213	-
Capital Outlay	90,000	5,793	60,000
Other Outgo	-	-	-
Total Expenditures	\$ 273,000	\$ 182,213	\$ 275,000
Excess/(Deficiency) of Revenues over Expenditures	\$ (113,000)	\$ (42,840)	\$ (115,000)
Other Financing Sources (Transfers In)	-	-	-
Other Outgo (Transfers Out)	-	-	-
Net Increase/(Decrease) in Fund Balance	\$ (113,000)	\$ (42,840)	\$ (115,000)
Beginning Fund Balance	\$ 392,653	\$ 392,653	\$ 349,813
Ending Fund Balance	\$ 279,653	\$ 349,813	\$ 234,813

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Student Center Fee Fund

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
Revenue			
Local Revenue	\$ 17,800	\$ 17,054	\$ 17,800
Total Revenue	\$ 17,800	\$ 17,054	\$ 17,800
Expenditures			
Classified and Other Nonacademic Salaries	\$ 13,080	\$ 28,644	\$ 15,000
Employee Benefits	9,424	20,896	10,800
Supplies and Materials	2,000	2,392	4,000
Other Operating Expenses and Services	3,700	3,341	19,500
Capital Outlay	36,000	21,654	30,000
Other Outgo	-	-	-
Total Expenditures	\$ 64,204	\$ 76,927	\$ 79,300
Excess/(Deficiency) of Revenues over Expenditures	\$ (46,404)	\$ (59,873)	\$ (61,500)
Other Financing Sources (Transfers In)	-	-	-
Other Outgo (Transfers Out)	-	-	-
Net Increase/(Decrease) in Fund Balance	\$ (46,404)	\$ (59,873)	\$ (61,500)
Beginning Fund Balance	\$ 211,680	\$ 211,680	\$ 151,807
Ending Fund Balance	\$ 165,276	\$ 151,807	\$ 90,307

