

2019 - 2020 FINAL BUDGET



YOSEMITE COMMUNITY COLLEGE DISTRICT



September 11, 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, American Ag Credit, Yosemite Farm Credit, Gallo Winery, and Fisher Nut. Through these partnerships, industry leaders and employers note that students are well-prepared applicants ready for the workforce.

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

State Budget and District Budget Assumptions

The Final Budget is based on the State's budget signed by the Governor in June 2019. The budget reflects state expenditures of \$215 billion, including \$148 million in General Fund expenditures. The budget includes \$9 billion in additional payments over the next four years to pay down unfunded pension liabilities. This includes \$5.9 billion to CalSTRS and CalPERS on behalf of the state and \$3.2 billion to CalSTRS and CalPERS on behalf of schools. This helps to reduce CalSTRS and CalPERS rate increases for the next two years. The 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 budget includes the following:

- Cost of Living Adjustment (COLA) for the student-centered funding formula and certain categorical programs in the amount of \$230 million and \$13 million ongoing, which equates to 3.26%.
- \$25 million to fund system-wide enrollment growth.
- \$43 million for the expansion of the California College Promise program to include a second year of free college for those students that qualify.
- 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 \$7 million in ongoing funds for the Strong Workforce Program being replaced with one-time funds.
- \$14 million in one-time funds to cover deferred maintenance and instructional equipment.
- \$4 million in one-time funds to cover basic needs programs.
- \$4 million in one-time funds for re-entry grant programs.
- State Bond funds in the amount of \$535 million to fund 20 continuing projects and 39 new projects.

There were significant changes to the Student Centered Funding Formula (SCFF) included in the state's budget. The budget kept the funding allocations at 70% base allocation, 20% supplemental allocation, and 10% student success allocation. Other changes to the SCFF include counting only the highest of all awards a student earns in the same year, changing the definition of a transfer student, and calculating the student success allocation based on three-year averages.

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 - \$112,366,241

1)	Total Computational Revenue • FTES Target of 16,315 • Flat student success metrics compared to the data submitted and used in the 2018-19 SCFF calculation	\$ 103,403,051
2)	State Mandated Block Grant	475,000
3)	Part-Time Faculty Allocation	340,000
4)	Enrollment Administration Fee	270,000
5)	Lottery	2,800,000
6)	Non-Resident Tuition	720,000
7)	Interest Income	450,000
8)	Enrollment Fee - Baccalaureate	40,000
9)	Other Local Revenue	250,000
10)	CalSTRS On-Behalf Payment	2,900,000
11)	Transfer in from Pension Rate Stabilization Trust	718,190
12)	Total Revenue	\$ 112,366,241

Expenditure Assumptions

- Total Unrestricted General Fund Expenditures - \$112,366,241

1)	Base Budget ¹	\$ 105,887,724
	<i>On-Going Augmentation to the Base Budget</i>	
2)	Negotiated salary and benefit increases	2,150,155
3)	Cover longevity and step and column movement	1,018,573
4)	PERS and STRS rate increases	718,190
5)	Fringe benefits rate changes	274,469
6)	Cost of District initiated classification review	194,774
7)	Cover increased insurance costs, reassigned time for negotiations, return to work program and other operational costs	410,175
8)	3 new faculty positions at MJC	330,000
9)	Cover increased estimate for the CalSTRS On-Behalf payment	186,132
	<i>One-Time Augmentations to the Base Budget</i>	
10)	Negotiated salary increases	256,610
11)	Earmarking on all non-resident tuition revenue for the colleges	720,000
12)	Earmarking enrollment fee – baccalaureate revenue for MJC	40,000
13)	Supplement grant for Compliance/Investigator training	16,338
14)	Encumbrances	150,417
15)	Contingency for one-time initiative	12,684
16)	Total Expenditures	\$112,366,241

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

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 Final Amended Budget	2018-19 Actuals	2019-2020 Final Budget
Revenue				
1)	General Apportionment	\$ 104,415,243	\$ 102,634,159	\$ 103,403,051
2)	State Revenue	6,007,000	7,532,661	6,785,000
3)	Local Revenue	955,000	1,599,785	1,460,000
4)	Federal Revenue	-	12,128	-
5)	Transfers In	-	-	718,190
6)	Total Revenue	\$ 111,377,243	\$ 111,778,733	\$ 112,366,241
Expenditures				
7)	Academic Salaries	\$ 44,176,901	\$ 45,716,409	\$ 43,110,457
8)	Classified and Other Nonacademic Salaries	23,389,330	23,463,996	25,547,168
9)	Employee Benefits	27,565,155	26,393,764	29,536,564
10)	Supplies and Materials	1,211,427	1,203,618	1,049,256
11)	Other Operating Expenses and Services	8,970,185	7,640,764	8,242,221
12)	Capital Outlay	686,610	756,079	559,003
13)	Other Outgo	364,857	455,974	1,367,388
14)	Total Expenditures	\$ 106,364,465	\$ 105,630,604	\$ 109,412,057
Contingencies/Transfers Out				
15)	One-Time Initiatives	\$ 1,973,308	\$ -	\$ 12,684
16)	Unfunded Retiree Liability	975,000	975,000	-
17)	Cal-STRS On-Behalf Payment	2,500,000	2,713,868	2,900,000
18)	Capital Outlay Transfer (TCO)	1,522,000	1,522,000	-
19)	Health Fund Transfer	6,500	6,500	6,500
20)	Interfund Transfers Out	-	446,185	35,000
21)	Total Contingencies/Transfers Out	\$ 6,976,808	\$ 5,663,553	\$ 2,954,184
22)	Total Expenditures and Contingencies/Transfers	\$ 113,341,273	\$ 111,294,157	\$ 112,366,241
23)	Increase/Decrease in Fund Balance	\$ (1,964,030)	\$ 484,576	\$ -
24)	Beginning Fund Balance	\$ 17,374,180	\$ 17,374,180	\$ 17,858,756
25)	Reserve for Encumbrances, Prepaids, Inventory	500,000	420,000	450,000
26)	Required Reserve (Board Policy 6305)	10,640,000	10,560,000	10,940,000
27)	Reserve for PERS & STRS Rate Increases	3,000,000	3,000,000	3,000,000
28)	Reserve for Facilities TCO	-	1,000,000	1,000,000
29)	Reserve for Information Technology TCO	-	500,000	500,000
30)	Reserve for Integrated Plans	-	300,000	-
31)	Reserve for One-Time Initiative Projects	-	-	-
32)	Undesignated	1,270,150	2,078,756	1,968,756
33)	Total Ending Fund Balance	\$ 15,410,150	\$ 17,858,756	\$ 17,858,756

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Unrestricted General Fund

		2018-19 <u>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
Revenue				
1)	General Apportionment	\$ -	\$ -	\$ -
2)	State Revenue	-	-	-
3)	Local Revenue	40,000	43,428	650,000
4)	Federal Revenue	-	-	-
5)	Transfers In	-	-	-
6)	Total Revenue	\$ 40,000	\$ 43,428	\$ 650,000
Expenditures				
7)	Academic Salaries	\$ 35,767,260	\$ 37,718,466	\$ 35,476,534
8)	Classified and Other Nonacademic Salaries	7,381,476	7,381,476	8,077,045
9)	Employee Benefits	15,781,963	15,781,963	16,726,970
10)	Supplies and Materials	86,184	86,184	186,825
11)	Other Operating Expenses and Services	974,150	974,150	1,098,350
12)	Capital Outlay	77,226	77,226	97,250
13)	Other Outgo	397,664	397,664	10,500
14)	Total Expenditures	\$ 60,465,923	\$ 62,417,129	\$ 61,673,474
Contingencies/Transfers Out				
15)	One-Time Initiatives	\$ -	\$ -	\$ -
16)	Unfunded Retiree Liability	-	-	-
17)	Cal-STRS On-Behalf Payment	-	-	-
18)	Capital Outlay Transfer (TCO)	-	-	-
19)	Health Fund Transfer	-	-	-
20)	Interfund Transfers Out	-	2,319	-
21)	Total Contingencies/Transfers Out	\$ -	\$ 2,319	\$ -
22)	Total Expenditures and Contingencies/Transfers	\$ 60,465,923	\$ 62,419,448	\$ 61,673,474
23)	Increase/Decrease in Fund Balance	\$ (60,425,923)	\$ (62,376,020)	\$ (61,023,474)
24)	Beginning Fund Balance	\$ -	\$ -	\$ -
25)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
26)	Required Reserve (Board Policy 6305)	-	-	-
27)	Reserve for PERS & STRS Rate Increases	-	-	-
28)	Reserve for Facilities TCO	-	-	-
29)	Reserve for Information Technology TCO	-	-	-
30)	Reserve for Integrated Plans	-	-	-
31)	Reserve for One-Time Initiative Projects	-	-	-
32)	Undesignated	(60,425,923)	(62,376,020)	(61,023,474)
33)	Total Ending Fund Balance	\$ (60,425,923)	\$ (62,376,020)	\$ (61,023,474)

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Unrestricted General Fund

		2018-19 <u>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
	Revenue			
1)	General Apportionment	\$ -	\$ -	\$ -
2)	State Revenue	-	-	-
3)	Local Revenue	-	-	110,000
4)	Federal Revenue	-	-	-
5)	Transfers In	-	-	-
6)	Total Revenue	\$ -	\$ -	\$ 110,000
	Expenditures			
7)	Academic Salaries	\$ 7,837,676	\$ 7,413,067	\$ 6,956,883
8)	Classified and Other Nonacademic Salaries	2,261,886	2,261,886	2,497,362
9)	Employee Benefits	3,544,963	3,544,963	3,679,882
10)	Supplies and Materials	37,850	37,850	64,392
11)	Other Operating Expenses and Services	414,013	414,013	590,183
12)	Capital Outlay	153,147	41,863	20,568
13)	Other Outgo	17,416	17,416	796,447
14)	Total Expenditures	\$ 14,266,951	\$ 13,731,058	\$ 14,605,717
	Contingencies/Transfers Out			
15)	One-Time Initiatives	\$ -	\$ -	\$ -
16)	Unfunded Retiree Liability	-	-	-
17)	Cal-STRS On-Behalf Payment	-	-	-
18)	Capital Outlay Transfer (TCO)	-	-	-
19)	Health Fund Transfer	-	-	-
20)	Interfund Transfers Out	-	443,866	5,000
21)	Total Contingencies/Transfers Out	\$ -	\$ 443,866	\$ 5,000
22)	Total Expenditures and Contingencies/Transfers	\$ 14,266,951	\$ 14,174,924	\$ 14,610,717
23)	Increase/Decrease in Fund Balance	\$ (14,266,951)	\$ (14,174,924)	\$ (14,500,717)
24)	Beginning Fund Balance	\$ -	\$ -	\$ -
25)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
26)	Required Reserve (Board Policy 6305)	-	-	-
27)	Reserve for PERS & STRS Rate Increases	-	-	-
28)	Reserve for Facilities TCO	-	-	-
29)	Reserve for Information Technology TCO	-	-	-
30)	Reserve for Integrated Plans	-	-	-
31)	Reserve for One-Time Initiative Projects	-	-	-
32)	Undesignated	(14,266,951)	(14,174,924)	(14,500,717)
33)	Total Ending Fund Balance	\$ (14,266,951)	\$ (14,174,924)	\$ (14,500,717)

YOSEMITE COMMUNITY COLLEGE DISTRICT

Central Services Unrestricted General Fund

		2018-19 <u>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
Revenue				
1)	General Apportionment	\$ 104,415,243	\$ 102,634,159	\$ 103,403,051
2)	State Revenue	3,507,000	4,818,793	3,885,000
3)	Local Revenue	915,000	1,556,357	700,000
4)	Federal Revenue	-	12,128	-
5)	Transfers In	-	-	-
6)	Total Revenue	\$ 108,837,243	\$ 109,021,437	\$ 107,988,051
Expenditures				
7)	Academic Salaries	\$ 571,965	\$ 584,876	\$ 677,040
8)	Classified and Other Nonacademic Salaries	13,745,968	13,820,634	14,972,761
9)	Employee Benefits	8,238,229	7,066,838	9,129,712
10)	Supplies and Materials	1,087,393	1,079,584	798,039
11)	Other Operating Expenses and Services	7,582,022	6,252,601	6,553,688
12)	Capital Outlay	456,237	636,990	441,185
13)	Other Outgo	(50,223)	40,894	560,441
14)	Total Expenditures	\$ 31,631,591	\$ 29,482,417	\$ 33,132,866
Contingencies/Transfers Out				
15)	One-Time Initiatives	\$ -	\$ -	\$ -
16)	Unfunded Retiree Liability	-	-	-
17)	Cal-STRS On-Behalf Payment	-	-	-
18)	Capital Outlay Transfer (TCO)	-	-	-
19)	Health Fund Transfer	-	-	-
20)	Interfund Transfers Out	-	-	30,000
21)	Total Contingencies/Transfers Out	\$ -	\$ -	\$ 30,000
22)	Total Expenditures and Contingencies/Transfers	\$ 31,631,591	\$ 29,482,417	\$ 33,162,866
23)	Increase/Decrease in Fund Balance	\$ 77,205,652	\$ 79,539,020	\$ 74,825,185
24)	Beginning Fund Balance	\$ -	\$ -	\$ -
25)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
26)	Required Reserve (Board Policy 6305)	-	-	-
27)	Reserve for PERS & STRS Rate Increases	-	-	-
28)	Reserve for Facilities TCO	-	-	-
29)	Reserve for Information Technology TCO	-	-	-
30)	Reserve for Integrated Plans	-	-	-
31)	Reserve for One-Time Initiative Projects	-	-	-
32)	Undesignated	77,205,652	79,539,020	74,825,185
33)	Total Ending Fund Balance	\$ 77,205,652	\$ 79,539,020	\$ 74,825,185

YOSEMITE COMMUNITY COLLEGE DISTRICT

Contingency Unrestricted General Fund

		2018-19 <u>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
	Revenue			
1)	General Apportionment	\$ -	\$ -	\$ -
2)	State Revenue	2,500,000	2,713,868	2,900,000
3)	Local Revenue	-	-	-
4)	Federal Revenue	-	-	-
5)	Transfers In	-	-	718,190
6)	Total Revenue	\$ 2,500,000	\$ 2,713,868	\$ 3,618,190
	Expenditures			
7)	Academic Salaries	\$ -	\$ -	\$ -
8)	Classified and Other Nonacademic Salaries	-	-	-
9)	Employee Benefits	-	-	-
10)	Supplies and Materials	-	-	-
11)	Other Operating Expenses and Services	-	-	-
12)	Capital Outlay	-	-	-
13)	Other Outgo	-	-	-
14)	Total Expenditures	\$ -	\$ -	\$ -
	Contingencies/Transfers Out			
15)	One-Time Initiatives	\$ 1,973,308	\$ -	\$ 12,684
16)	Unfunded Retiree Liability	975,000	975,000	-
17)	Cal-STRS On-Behalf Payment	2,500,000	2,713,868	2,900,000
18)	Capital Outlay Transfer (TCO)	1,522,000	1,522,000	-
19)	Health Fund Transfer	6,500	6,500	6,500
20)	Interfund Transfers Out	-	-	-
21)	Total Contingencies/Transfers Out	\$ 6,976,808	\$ 5,217,368	\$ 2,919,184
22)	Total Expenditures and Contingencies/Transfers	\$ 6,976,808	\$ 5,217,368	\$ 2,919,184
23)	Increase/Decrease in Fund Balance	\$ (4,476,808)	\$ (2,503,500)	\$ 699,006
24)	Beginning Fund Balance	\$ -	\$ -	\$ -
25)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
26)	Required Reserve (Board Policy 6305)	-	-	-
27)	Reserve for PERS & STRS Rate Increases	-	-	-
28)	Reserve for Facilities TCO	-	-	-
29)	Reserve for Information Technology TCO	-	-	-
30)	Reserve for Integrated Plans	-	-	-
31)	Reserve for One-Time Initiative Projects	-	-	-
32)	Undesignated	(4,476,808)	(2,503,500)	699,006
33)	Total Ending Fund Balance	\$ (4,476,808)	\$ (2,503,500)	\$ 699,006

YOSEMITE COMMUNITY COLLEGE DISTRICT

District Total Restricted General Fund

		2018-19 <u>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
	Revenue			
1)	State Revenue	\$ 36,824,367	\$ 25,473,608	\$ 28,787,934
2)	Local Revenue	10,685,960	6,558,006	8,951,744
3)	Federal Revenue	9,199,082	8,066,535	4,855,341
4)	Transfers In	4,837,891	4,899,255	243,460
5)	Total Revenue	\$ 61,547,300	\$ 44,997,404	\$ 42,838,479
	Expenditures			
6)	Academic Salaries	\$ 7,255,892	\$ 6,386,023	\$ 6,343,793
7)	Classified and Other Nonacademic Salaries	12,184,703	11,379,828	10,853,431
8)	Employee Benefits	7,787,297	7,085,905	6,339,012
9)	Supplies and Materials	4,332,779	2,160,005	3,946,983
10)	Other Operating Expenses and Services	11,502,845	7,575,706	7,043,402
11)	Capital Outlay	5,237,617	2,214,494	3,635,445
12)	Other Outgo	8,580,031	3,459,407	4,267,207
13)	Total Expenditures	\$ 56,881,164	\$ 40,261,368	\$ 42,429,273
14)	Transfers Out	\$ 4,666,136	\$ 4,897,803	\$ 409,206
15)	Total Expenditures and Transfers Out	\$ 61,547,300	\$ 45,159,171	\$ 42,838,479
16)	Increase/Decrease in Fund Balance	\$ -	\$ (161,767)	\$ -
17)	Beginning Fund Balance	\$ 1,925,241	\$ 1,925,241	\$ 1,763,474
18)	Reserve for Parking Fund	872,794	665,340	663,038
19)	Committed	1,052,447	1,098,134	1,100,436
20)	Total Ending Fund Balance	\$ 1,925,241	\$ 1,763,474	\$ 1,763,474

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Restricted General Fund

		2018-19 <u>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
Revenue				
1)	State Revenue	\$ 28,722,146	\$ 18,816,422	\$ 22,298,381
2)	Local Revenue	7,299,726	5,031,276	5,685,598
3)	Federal Revenue	3,610,946	3,457,000	3,214,403
4)	Transfers In	4,432,420	4,442,967	78,000
5)	Total Revenue	\$ 44,065,238	\$ 31,747,665	\$ 31,276,382
Expenditures				
6)	Academic Salaries	\$ 5,595,240	\$ 4,796,758	\$ 4,656,413
7)	Classified and Other Nonacademic Salaries	8,333,847	8,009,639	7,595,863
8)	Employee Benefits	5,315,612	4,731,202	4,269,399
9)	Supplies and Materials	3,302,312	1,571,720	3,084,813
10)	Other Operating Expenses and Services	5,654,790	2,827,891	4,784,393
11)	Capital Outlay	3,920,543	1,778,651	2,723,825
12)	Other Outgo	7,439,258	2,773,343	2,956,597
13)	Total Expenditures	\$ 39,561,602	\$ 26,489,204	\$ 30,071,303
14)	Transfers Out	\$ 4,503,636	\$ 4,503,636	\$ -
15)	Total Expenditures and Transfers Out	\$ 44,065,238	\$ 30,992,840	\$ 30,071,303
16)	Increase/Decrease in Fund Balance	\$ -	\$ 754,825	\$ 1,205,079
17)	Beginning Fund Balance	\$ 1,052,447	\$ 1,052,447	\$ 1,807,272
18)	Reserve for Parking Fund	-	-	-
19)	Committed	1,052,447	1,807,272	3,012,351
20)	Total Ending Fund Balance	\$ 1,052,447	\$ 1,807,272	\$ 3,012,351

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Restricted General Fund

		2018-19 <u>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
	Revenue			
1)	State Revenue	\$ 5,840,560	\$ 4,398,077	\$ 5,358,461
2)	Local Revenue	866,320	268,549	1,099,370
3)	Federal Revenue	1,990,111	1,299,004	1,428,340
4)	Transfers In	134,685	426,288	135,460
5)	Total Revenue	\$ 8,831,676	\$ 6,391,918	\$ 8,021,631
	Expenditures			
6)	Academic Salaries	\$ 1,659,652	\$ 1,587,579	\$ 1,685,580
7)	Classified and Other Nonacademic Salaries	2,334,644	1,918,989	2,248,039
8)	Employee Benefits	1,659,739	1,352,536	1,559,025
9)	Supplies and Materials	793,327	425,813	627,648
10)	Other Operating Expenses and Services	757,003	591,814	1,046,472
11)	Capital Outlay	711,867	360,875	552,984
12)	Other Outgo	785,444	506,941	1,097,756
13)	Total Expenditures	\$ 8,701,676	\$ 6,744,547	\$ 8,817,504
14)	Transfers Out	\$ 130,000	\$ 354,207	\$ 409,206
15)	Total Expenditures and Transfers Out	\$ 8,831,676	\$ 7,098,754	\$ 9,226,710
16)	Increase/Decrease in Fund Balance	\$ -	\$ (706,836)	\$ (1,205,079)
17)	Beginning Fund Balance	\$ -	\$ -	\$ (706,836)
18)	Reserve for Parking Fund	-	-	-
19)	Committed	-	(706,836)	(1,911,915)
20)	Total Ending Fund Balance	\$ -	\$ (706,836)	\$ (1,911,915)

YOSEMITE COMMUNITY COLLEGE DISTRICT

Central Services Restricted General Fund

		2018-19 <u>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
	Revenue			
1)	State Revenue	\$ 2,261,661	\$ 2,259,109	\$ 1,131,092
2)	Local Revenue	2,519,914	1,258,181	2,166,776
3)	Federal Revenue	3,598,025	3,310,531	212,598
4)	Transfers In	270,786	30,000	30,000
5)	Total Revenue	\$ 8,650,386	\$ 6,857,821	\$ 3,540,466
	Expenditures			
6)	Academic Salaries	\$ 1,000	\$ 1,686	\$ 1,800
7)	Classified and Other Nonacademic Salaries	1,516,212	1,451,200	1,009,529
8)	Employee Benefits	811,946	1,002,167	510,588
9)	Supplies and Materials	237,140	162,472	234,522
10)	Other Operating Expenses and Services	5,091,052	4,156,001	1,212,537
11)	Capital Outlay	605,207	74,968	358,636
12)	Other Outgo	355,329	179,123	212,854
13)	Total Expenditures	\$ 8,617,886	\$ 7,027,617	\$ 3,540,466
14)	Transfers Out	\$ 32,500	\$ 39,960	\$ -
15)	Total Expenditures and Transfers Out	\$ 8,650,386	\$ 7,067,577	\$ 3,540,466
16)	Increase/Decrease in Fund Balance	\$ -	\$ (209,756)	\$ -
17)	Beginning Fund Balance	\$ 872,794	\$ 872,794	\$ 663,038
18)	Reserve for Parking Fund	872,794	665,340	663,038
19)	Committed	-	(2,302)	-
20)	Total Ending Fund Balance	\$ 872,794	\$ 663,038	\$ 663,038

Capital Projects Funds Description

Capital Outlay Projects Fund

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

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

General Obligation Bond Fund

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

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

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

YOSEMITE COMMUNITY COLLEGE DISTRICT
Capital Outlay Fund

		2018-19 <u>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
	Revenue			
1)	State Revenue	\$ 729,164	\$ 495,345	\$ 331,444
2)	Local Revenue	73,650	1,932,570	1,375,000
3)	Federal Revenue	-	-	-
4)	Total Revenue	\$ 802,814	\$ 2,427,915	\$ 1,706,444
	Expenditures			
5)	Supplies and Materials	\$ 14,616	\$ 31,214	\$ 36,394
6)	Other Operating Expenses and Services	575,974	419,160	477,159
7)	Capital Outlay	7,803,685	3,108,952	3,530,171
8)	Other Outgo	-	-	-
9)	Total Expenditures	\$ 8,394,275	\$ 3,559,326	\$ 4,043,724
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ (7,591,461)	\$ (1,131,411)	\$ (2,337,280)
11)	Other Financing Sources (Transfers In)	2,158,544	1,812,216	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ (5,432,917)	\$ 680,805	\$ (2,337,280)
14)	Beginning Fund Balance	\$ 6,952,326	\$ 6,952,326	\$ 7,633,131
15)	Ending Fund Balance	\$ 1,519,409	\$ 7,633,131	\$ 5,295,851

YOSEMITE COMMUNITY COLLEGE DISTRICT
General Obligation Bond Fund

		2018-19 <u>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
	Revenue			
1)	State Revenue	\$ -	\$ -	\$ -
2)	Local Revenue	150,000	206,393	150,000
3)	Federal Revenue	-	-	-
4)	Total Revenue	\$ 150,000	\$ 206,393	\$ 150,000
	Expenditures			
5)	Supplies and Materials	\$ 4,683	\$ 4,506	\$ -
6)	Other Operating Expenses and Services	1,041,002	994,957	1,167,653
7)	Capital Outlay	11,550,340	4,856,551	5,628,751
8)	Other Outgo	-	-	-
9)	Total Expenditures	\$ 12,596,025	\$ 5,856,014	\$ 6,796,404
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ (12,446,025)	\$ (5,649,621)	\$ (6,646,404)
11)	Other Financing Sources (Transfers In)	-	-	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ (12,446,025)	\$ (5,649,621)	\$ (6,646,404)
14)	Beginning Fund Balance	\$ 12,446,025	\$ 12,446,025	\$ 6,796,404
15)	Ending Fund Balance	\$ -	\$ 6,796,404	\$ 150,000

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>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
Revenue				
1)	Local Revenue	\$ 2,831,400	\$ 2,614,721	\$ 2,664,800
2)	Total Revenue	\$ 2,831,400	\$ 2,614,721	\$ 2,664,800
Expenditures				
3)	Classified and Other Nonacademic Salaries	\$ 397,058	\$ 406,040	\$ 389,000
4)	Employee Benefits	193,000	193,881	200,000
5)	Supplies and Materials	2,064,200	2,099,762	1,818,500
6)	Other Operating Expenses and Services	121,750	105,961	94,400
7)	Capital Outlay	18,000	2,223	2,500
8)	Other Outgo	-	-	-
9)	Total Expenditures	\$ 2,794,008	\$ 2,807,867	\$ 2,504,400
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ 37,392	\$ (193,146)	\$ 160,400
11)	Other Financing Sources (Transfers In)	-	-	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ 37,392	\$ (193,146)	\$ 160,400
14)	Beginning Fund Balance	\$ 968,475	\$ 968,475	\$ 775,329
15)	Ending Fund Balance	\$ 1,005,867	\$ 775,329	\$ 935,729

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Bookstore Fund

		2018-19 <u>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
Revenue				
1)	Local Revenue	\$ 467,700	\$ 481,564	\$ 490,700
2)	Total Revenue	\$ 467,700	\$ 481,564	\$ 490,700
Expenditures				
3)	Classified and Other Nonacademic Salaries	\$ 141,000	\$ 142,764	\$ 138,796
4)	Employee Benefits	79,700	84,193	84,000
5)	Supplies and Materials	291,955	307,127	290,940
6)	Other Operating Expenses and Services	20,530	18,377	13,900
7)	Capital Outlay	-	-	-
8)	Other Outgo	-	-	-
9)	Total Expenditures	\$ 533,185	\$ 552,461	\$ 527,636
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ (65,485)	\$ (70,897)	\$ (36,936)
11)	Other Financing Sources (Transfers In)	65,485	-	36,936
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ -	\$ (70,897)	\$ -
14)	Beginning Fund Balance	\$ 215,016	\$ 215,016	\$ 144,119
15)	Ending Fund Balance	\$ 215,016	\$ 144,119	\$ 144,119

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Cafeteria Fund

		2018-19 <u>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
	Revenue			
1)	Local Revenue	\$ 1,204,500	\$ 1,180,526	\$ 1,199,000
2)	Total Revenue	\$ 1,204,500	\$ 1,180,526	\$ 1,199,000
	Expenditures			
3)	Classified and Other Nonacademic Salaries	\$ 370,900	\$ 383,007	\$ 396,965
4)	Employee Benefits	207,500	220,851	210,500
5)	Supplies and Materials	530,550	531,486	515,500
6)	Other Operating Expenses and Services	85,075	90,077	74,375
7)	Capital Outlay	25,000	3,146	2,500
8)	Other Outgo	-	-	-
9)	Total Expenditures	\$ 1,219,025	\$ 1,228,567	\$ 1,199,840
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ (14,525)	\$ (48,041)	\$ (840)
11)	Other Financing Sources (Transfers In)	-	-	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ (14,525)	\$ (48,041)	\$ (840)
14)	Beginning Fund Balance	\$ 408,133	\$ 408,133	\$ 360,092
15)	Ending Fund Balance	\$ 393,608	\$ 360,092	\$ 359,252

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Cafeteria Fund

		2018-19 <u>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
Revenue				
1)	Local Revenue	\$ 307,100	\$ 297,187	\$ 311,100
2)	Total Revenue	\$ 307,100	\$ 297,187	\$ 311,100
Expenditures				
3)	Classified and Other Nonacademic Salaries	\$ 110,271	\$ 107,047	\$ 97,538
4)	Employee Benefits	67,165	66,169	59,865
5)	Supplies and Materials	113,250	118,295	120,550
6)	Other Operating Expenses and Services	14,125	23,561	18,475
7)	Capital Outlay	2,000	1,843	1,500
8)	Other Outgo	-	-	-
9)	Total Expenditures	\$ 306,811	\$ 316,915	\$ 297,928
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ 289	\$ (19,728)	\$ 13,172
11)	Other Financing Sources (Transfers In)	-	-	-
12)	Other Outgo (Transfers Out)	289	-	13,172
13)	Net Increase/(Decrease) in Fund Balance	\$ -	\$ (19,728)	\$ -
14)	Beginning Fund Balance	\$ 81,155	\$ 81,155	\$ 61,427
15)	Ending Fund Balance	\$ 81,155	\$ 61,427	\$ 61,427

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Farm Operation Fund

		2018-19 <u>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
	Revenue			
1)	Local Revenue	\$ 493,750	\$ 438,388	\$ 527,350
2)	Total Revenue	\$ 493,750	\$ 438,388	\$ 527,350
	Expenditures			
3)	Classified and Other Nonacademic Salaries	\$ 20,958	\$ 18,644	\$ 18,950
4)	Employee Benefits	4,133	464	434
5)	Supplies and Materials	416,842	343,502	369,495
6)	Other Operating Expenses and Services	142,856	106,824	130,180
7)	Capital Outlay	14,187	3,249	4,700
8)	Other Outgo	-	-	-
9)	Total Expenditures	\$ 598,976	\$ 472,683	\$ 523,759
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ (105,226)	\$ (34,295)	\$ 3,591
11)	Other Financing Sources (Transfers In)	-	-	-
12)	Other Outgo (Transfers Out)	-	272,580	-
13)	Net Increase/(Decrease) in Fund Balance	\$ (105,226)	\$ (306,875)	\$ 3,591
14)	Beginning Fund Balance	\$ 506,642	\$ 506,642	\$ 199,767
15)	Ending Fund Balance	\$ 401,416	\$ 199,767	\$ 203,358

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>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
Revenue				
1)	State Revenue	\$ 3,045,000	\$ 2,615,594	\$ 2,800,000
2)	Local Revenue	500	381	500
3)	Federal Revenue	29,500,000	28,549,539	29,500,000
4)	Total Revenue	\$ 32,545,500	\$ 31,165,514	\$ 32,300,500
Expenditures				
5)	Supplies and Materials	\$ -	\$ -	\$ -
6)	Other Operating Expenses and Services	-	-	-
7)	Capital Outlay	-	-	-
8)	Other Outgo	32,545,500	31,167,191	32,300,500
9)	Total Expenditures	\$ 32,545,500	\$ 31,167,191	\$ 32,300,500
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ (1,677)	\$ -
11)	Other Financing Sources (Transfers In)	-	-	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ -	\$ (1,677)	\$ -
14)	Beginning Fund Balance	\$ 222,236	\$ 222,236	\$ 220,559
15)	Ending Fund Balance	\$ 222,236	\$ 220,559	\$ 220,559

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Student Financial Aid Fund

		2018-19 <u>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
Revenue				
1)	State Revenue	\$ 290,000	\$ 242,935	\$ 275,000
2)	Local Revenue	-	-	-
3)	Federal Revenue	3,460,000	3,155,539	3,250,000
4)	Total Revenue	\$ 3,750,000	\$ 3,398,474	\$ 3,525,000
Expenditures				
5)	Supplies and Materials	\$ -	\$ -	\$ -
6)	Other Operating Expenses and Services	-	-	-
7)	Capital Outlay	-	-	-
8)	Other Outgo	3,750,000	3,398,474	3,525,000
9)	Total Expenditures	\$ 3,750,000	\$ 3,398,474	\$ 3,525,000
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ -
11)	Other Financing Sources (Transfers In)	-	-	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -
14)	Beginning Fund Balance	\$ -	\$ -	\$ -
15)	Ending Fund Balance	\$ -	\$ -	\$ -

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Associated Students Fund

		2018-19 <u>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
	Revenue			
1)	Local Revenue	\$ 230,300	\$ 327,367	\$ 400,000
2)	Total Revenue	\$ 230,300	\$ 327,367	\$ 400,000
	Expenditures			
3)	Classified and Other Nonacademic Salaries	\$ 48,000	\$ 36,534	\$ 53,000
4)	Employee Benefits	38,000	19,044	40,060
5)	Supplies and Materials	46,500	49,499	46,500
6)	Other Operating Expenses and Services	157,593	146,752	258,440
7)	Capital Outlay	2,000	-	2,000
8)	Other Outgo	-	-	-
9)	Total Expenditures	\$ 292,093	\$ 251,829	\$ 400,000
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ (61,793)	\$ 75,538	\$ -
11)	Other Financing Sources (Transfers In)	-	-	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ (61,793)	\$ 75,538	\$ -
14)	Beginning Fund Balance	\$ 168,756	\$ 168,756	\$ 244,294
15)	Ending Fund Balance	\$ 106,963	\$ 244,294	\$ 244,294

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Associated Students Fund

		2018-19 <u>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
	Revenue			
1)	Local Revenue	\$ 33,500	\$ 39,759	\$ 60,000
2)	Total Revenue	\$ 33,500	\$ 39,759	\$ 60,000
	Expenditures			
3)	Classified and Other Nonacademic Salaries	\$ -	\$ -	\$ -
4)	Employee Benefits	-	-	-
5)	Supplies and Materials	8,000	1,610	9,000
6)	Other Operating Expenses and Services	16,973	16,755	34,791
7)	Capital Outlay	-	-	-
8)	Other Outgo	-	-	5,000
9)	Total Expenditures	\$ 24,973	\$ 18,365	\$ 48,791
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ 8,527	\$ 21,394	\$ 11,209
11)	Other Financing Sources (Transfers In)	-	-	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ 8,527	\$ 21,394	\$ 11,209
14)	Beginning Fund Balance	\$ 76,991	\$ 76,991	\$ 98,385
15)	Ending Fund Balance	\$ 85,518	\$ 98,385	\$ 109,594

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Student Representative Fee Fund

		2018-19 <u>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
	Revenue			
1)	Local Revenue	\$ 54,000	\$ 56,357	\$ 54,400
2)	Total Revenue	\$ 54,000	\$ 56,357	\$ 54,400
	Expenditures			
3)	Classified and Other Nonacademic Salaries	\$ 60,000	\$ 26,713	\$ 60,000
4)	Employee Benefits	-	414	-
5)	Supplies and Materials	-	-	-
6)	Other Operating Expenses and Services	46,000	15,262	46,000
7)	Capital Outlay	-	-	-
8)	Other Outgo	-	-	-
9)	Total Expenditures	\$ 106,000	\$ 42,389	\$ 106,000
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ (52,000)	\$ 13,968	\$ (51,600)
11)	Other Financing Sources (Transfers In)	-	-	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ (52,000)	\$ 13,968	\$ (51,600)
14)	Beginning Fund Balance	\$ 237,492	\$ 237,492	\$ 251,460
15)	Ending Fund Balance	\$ 185,492	\$ 251,460	\$ 199,860

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Student Representative Fee Fund

		2018-19 <u>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
Revenue				
1)	Local Revenue	\$ 5,000	\$ 6,552	\$ 5,000
2)	Total Revenue	\$ 5,000	\$ 6,552	\$ 5,000
Expenditures				
3)	Classified and Other Nonacademic Salaries	\$ -	\$ -	\$ -
4)	Employee Benefits	-	-	-
5)	Supplies and Materials	-	-	-
6)	Other Operating Expenses and Services	5,000	892	5,000
7)	Capital Outlay	-	-	-
8)	Other Outgo	-	-	-
9)	Total Expenditures	\$ 5,000	\$ 892	\$ 5,000
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ 5,660	\$ -
11)	Other Financing Sources (Transfers In)	-	-	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ -	\$ 5,660	\$ -
14)	Beginning Fund Balance	\$ 7,194	\$ 7,194	\$ 12,854
15)	Ending Fund Balance	\$ 7,194	\$ 12,854	\$ 12,854

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Student Center Fee Fund

		2018-19 <u>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
	Revenue			
1)	Local Revenue	\$ 160,000	\$ 179,861	\$ 160,000
2)	Total Revenue	\$ 160,000	\$ 179,861	\$ 160,000
	Expenditures			
3)	Classified and Other Nonacademic Salaries	\$ 118,000	\$ 104,798	\$ 130,000
4)	Employee Benefits	65,000	66,666	75,000
5)	Supplies and Materials	-	11,146	10,000
6)	Other Operating Expenses and Services	-	177	-
7)	Capital Outlay	90,000	11,868	60,000
8)	Other Outgo	-	-	-
9)	Total Expenditures	\$ 273,000	\$ 194,655	\$ 275,000
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ (113,000)	\$ (14,794)	\$ (115,000)
11)	Other Financing Sources (Transfers In)	-	-	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ (113,000)	\$ (14,794)	\$ (115,000)
14)	Beginning Fund Balance	\$ 392,653	\$ 392,653	\$ 377,859
15)	Ending Fund Balance	\$ 279,653	\$ 377,859	\$ 262,859

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Student Center Fee Fund

		2018-19 <u>Final Amended</u> <u>Budget</u>	2018-19 <u>Actuals</u>	2019-2020 <u>Final Budget</u>
	Revenue			
1)	Local Revenue	\$ 17,800	\$ 21,330	\$ 17,800
2)	Total Revenue	\$ 17,800	\$ 21,330	\$ 17,800
	Expenditures			
3)	Classified and Other Nonacademic Salaries	\$ 13,080	\$ 11,550	\$ 15,000
4)	Employee Benefits	9,424	8,440	10,800
5)	Supplies and Materials	2,000	1,994	4,000
6)	Other Operating Expenses and Services	3,700	3,035	19,500
7)	Capital Outlay	36,000	27,991	30,000
8)	Other Outgo	-	-	-
9)	Total Expenditures	\$ 64,204	\$ 53,010	\$ 79,300
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ (46,404)	\$ (31,680)	\$ (61,500)
11)	Other Financing Sources (Transfers In)	-	-	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ (46,404)	\$ (31,680)	\$ (61,500)
14)	Beginning Fund Balance	\$ 211,680	\$ 211,680	\$ 180,000
15)	Ending Fund Balance	\$ 165,276	\$ 180,000	\$ 118,500

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