

2021 - 2022 TENTATIVE BUDGET



YOSEMITE COMMUNITY COLLEGE DISTRICT



June 1, 2021

Prepared by

Office of the Vice Chancellor, Administrative 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 or District) includes two comprehensive, two-year colleges -- Columbia College and Modesto Junior College -- and a Central Services unit. The District includes all of two counties (Stanislaus and Tuolumne) and parts of four others (Calaveras, Merced, San Joaquin and Santa Clara). In the 2020-21 academic year, there were approximately 25,368 student's enrolled (unduplicated headcount). The District employs a staff of over 1,400 (excluding student workers) with a 2020-21 amended budget of over \$118 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 is one of 12 colleges in the system to offer a **Baccalaureate Degree in Respiratory Care**. This program benefits the region given the air quality issues that have become a trademark of the Central Valley, along with the high vacancy rate for respiratory care practitioners in California.

Both colleges have developed partnerships with local industries that serve to benefit YCCD students. One leading example is the Columbia College Healthcare Pathway – a partnership between Adventist Health – Sonora, Sonora High School District, Mother Lode Job Training, Columbia College and Modesto Junior College – to provide Emergency Medical Responder and Certified Nursing Assistant certification courses for dual-enrolled high school students at Sonora High. Columbia College also partners with Greater Valley Conservation Corps, funded by the California Apprenticeship Initiative, to train students in forest fuels reduction to promote fire safety in the foothills and Sierras. 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, Blue Diamond, and Fisher Nut. MJC is one of four colleges throughout the state tasked with designing a prototype program for invention education. This collaboration is grant funded by the state in partnership with MIT and the Lemelson Foundation. A community ecosystem of partnerships is being established to support students as they learn through community problem solving. Through

these partnerships, industry leaders and employers note that students are well-prepared applicants ready for the workforce.

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

State Budget and District Budget Assumptions

The Tentative Budget is based on the Governor's budget released in January 2021.

State Budget Process

The Governor releases the initial budget in January. During the state's budget development process, the Governor then releases May Revise, which includes revision to the budget based on any changes that have occurred between January and May, and allows the original budget to be evaluated based upon updated tax revenue projections following the traditional April 15 tax deadline.

The May Revise is then considered by both the Senate and Assembly. Both Houses then vote on their recommendations and any disagreements between the two houses are then resolved during conference committee. The final budget is then approved by June 15 by the state Legislature, the legislative deadline for approval of the budget without penalties to the legislature. The Governor signs the budget by June 30.

Due to the COVID-19 pandemic, in March 2021, the Treasury Department and Internal Revenue Service extended the federal income tax filing due date for individuals for the 2020 tax year from April 15, 2021, to May 17, 2021.

The proposed state budget maintains the state's recent commitment to paying down liabilities, maintaining reserves, and increasing spending primarily for one-time initiatives. Major themes of the Governor's Budget involve addressing urgent needs in the context of the pandemic due to the coronavirus disease COVID-19 and related economic impacts.

General Fund revenues continue to outperform January forecast in 2021–22 Governor's Budget. Year-to-date, state revenues, tax receipts and Sales and Use tax are above all coming in above estimates. The Governor's Budget summary notes that, despite higher-than-expected revenues, the State faces an operating deficit, as General Fund expenditures grow faster than revenue.

January 8th Budget

The state's January 8th budget reflects state expenditures of approximately \$22.72 billion including \$164.5 billion in General Fund Expenditures (an increase of 5.5% over prior year). The Proposition 98 guarantee for California Community Colleges increased to approximately \$9.3 billion, a 4.7% increase over prior year.

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

- Cost of Living Adjustment for the student-centered funding formula and certain categorical programs in the amount of \$117 million, which equates to 1.5%
- \$30 million for increased access to online technology as well as mental health services
- \$23.1 million to fund system-wide enrollment growth for SCFF
- \$15 million to expand the California Apprenticeship Initiative and support existing apprenticeship coursework
- \$10.6 million to invest in online education ecosystem and infrastructure

The following One-Time adjustments were also included in the Community College system budget adjustments:

- \$250 million for emergency financial assistance grants for students
- \$100 million to address students' basic needs related to food and housing insecurity
- \$20 million to support retention and enrollment strategies
- \$20 million to expand work-based learning
- \$20 million for increased faculty professional development
- \$15 million to expand Zero-Textbook Cost pathways
- \$2.5 million to provide instructional materials for dual enrollment students
- \$.6 million for AB 1460 implementation and anti-racism initiatives

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

May Revise

On May 14 the governor released the May revise to the state budget, which increased ongoing funding for California Community Colleges. The proposed increase includes an increase to the Cost of Living Adjustment (COLA) for the Student Centered Funding Formula (SCFF) and for certain categorical programs from 1.5% to 4.05%, reflecting a compounded adjustment of 2.3% for 2020-21 and 1.7% for 2021-22.

The May revise also included an increase to one-time funds and a proposal to eliminate the budget deferrals. The increase in one-time funds included funds for the Zero Cost Textbooks initiative and for retention and enrollment efforts. It proposes new one-time support to help colleges transition back to in-person education, to continue implementation of Guided Pathways, to address deferred maintenance, support for the implementation of common course numbering, as well as other areas.

The adjustments made in the May Revise document are not shown in this Tentative Budget as it was developed prior to the release of the May Revise.

Tentative Budget

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

Revenue Assumptions

- Total Unrestricted General Fund Revenue - \$118,412,423

1)	Total Computational Revenue <ul style="list-style-type: none">• 1% Deficit Factor• FTES Target of 16,315• Flat student success metrics compared to the data submitted and used in the 2020-21 SCFF calculation• 1.5% COLA	\$111,147,609 <\$1,111,476>
2)	State Mandated Block Grant	500,000
3)	Part-Time Faculty Allocation	340,000
4)	Enrollment Administration Fee	270,000
5)	Lottery	2,450,000
6)	Non-Resident Tuition	690,000
7)	Interest Income	200,000
8)	Enrollment Fee – Baccalaureate	40,000
9)	Other Local Revenue	250,000
10)	CalSTRS On-Behalf Payment	2,900,000
11)	Full time faculty	736,290
12)	Total Revenue	\$118,412,423

Expenditure Assumptions

- Total Unrestricted General Fund Expenditures - \$118,859,760

1)	Base Budget ¹	\$116,148,123
	<i>On-Going Augmentation to the Base Budget</i>	
2)	Cover longevity and step and column movement	741,445
3)	PERS and STRS rate increase	549,270
4)	Classification review	225,000
5)	Changes to Institutional Costs	315,491
6)	YFA compensation settlement	921,850
7)	Decrease in cost of dental coverage	<41,419>
8)	Total Expenditures	\$118,859,760

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

Augmentations from Fund Balance

1)	Total Revenues	\$118,412,423
2)	Less Allocations	\$118,859,760
3)	Budget Shortfall	<447,337>
4)	Augmentation from fund balance	\$447,337
5)	2021-22 Ongoing and one-time budget	\$118,412,423

Sources of Information:

Association of Chief Business Officials
California Community Colleges Chancellor's Office
School Services of California
Office of the Governor
Community College League of California

General Fund Description

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

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

For purposes of flexibility, the district may establish any number of subfunds or accounts to constitute its General Fund; however, for financial reporting, these must be consolidated into either the Unrestricted Subfund or Restricted Subfund. The Unrestricted Subfund is used to account for resources available for the general purposes of district operations and support of its educational programs. The Restricted Subfund is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure.

YOSEMITE COMMUNITY COLLEGE DISTRICT

District Total Unrestricted General Fund

		2020-21	2020-21	2021-2022
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
Revenue				
	State Revenue			
1)	Apportionment	\$ 108,056,090	\$ 110,413,439	\$ 110,036,133
2)	Other State Revenue	4,251,290	4,251,290	4,296,290
3)	Local Revenue	4,100,000	4,096,827	4,080,000
4)	Federal Revenue	-	-	-
5)	Total Revenue	\$ 116,407,380	\$ 118,761,556	\$ 118,412,423
Expenditures				
6)	Academic Salaries	\$ 45,811,627	\$ 42,975,457	\$ 45,811,776
7)	Classified and Other Nonacademic Salaries	25,904,897	24,105,581	26,413,601
8)	Employee Benefits	32,575,065	29,366,160	32,516,852
9)	Supplies and Materials	1,173,834	678,230	1,014,932
10)	Other Operating Expenses and Services	8,343,360	8,105,444	8,859,494
11)	Capital Outlay	406,880	1,347,062	450,536
12)	Other Outgo	1,014,979	1,418,395	886,069
13)	Total Expenditures	\$ 115,230,642	\$ 107,996,330	\$ 115,953,260
Contingencies/Transfers Out				
14)	One-Time Initiatives	\$ 500,000	\$ -	\$ -
15)	Unfunded Retiree Liability	-	-	-
16)	Capital Outlay Transfer (TCO)	1,000,000	1,000,000	-
17)	Information Technology Transfer (TCO)	250,000	-	-
18)	Health Fund Transfer	6,500	6,500	6,500
19)	Cal-STRS On-Behalf Payment	2,900,000	2,900,000	2,900,000
20)	Total Contingencies/Transfers Out	\$ 4,656,500	\$ 3,906,500	\$ 2,906,500
21)	Total Expenditures and Contingencies/Transfers Out	\$ 119,887,142	\$ 111,902,830	\$ 118,859,760
22)	Increase/Decrease in Fund Balance	\$ (3,479,762)	\$ 6,858,726	\$ (447,337)
23)	Beginning Fund Balance	\$ 23,551,891	\$ 23,551,891	\$ 30,410,617
24)	Reserve for Encumbrances, Prepaids, Inventory	529,700	500,000	500,000
25)	Required Reserve (Board Policy 6305)	11,673,714	10,901,000	10,550,000
26)	Reserve for PERS & STRS Rate Increases	3,000,000	3,000,000	3,000,000
27)	Reserve for Facilities TCO	1,000,000	-	-
28)	Reserve for Information Technology TCO	250,000	250,000	-
29)	Reserve for One-Time Initiative Projects	-	500,000	-
30)	Site Specific Reserve	-	5,425,734	5,425,734
31)	Undesignated	3,618,715	9,833,883	9,573,481
32)	Total Ending Fund Balance	\$ 20,072,129	\$ 30,410,617	\$ 29,049,215

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Unrestricted General Fund

		2020-21 <u>Final Budget</u>	2020-21 <u>Projected Actuals</u>	2021-2022 <u>Tentative Budget</u>
Revenue				
	State Revenue			
1)	Apportionment	\$ -	\$ -	\$ -
2)	Other State Revenue	-	-	-
3)	Local Revenue	650,000	545,794	650,000
4)	Federal Revenue	-	-	-
5)	Total Revenue	\$ 650,000	\$ 545,794	\$ 650,000
Expenditures				
6)	Academic Salaries	\$ 37,973,102	\$ 35,570,287	\$ 38,211,307
7)	Classified and Other Nonacademic Salaries	8,452,776	8,146,664	8,934,825
8)	Employee Benefits	18,399,121	16,976,989	18,230,964
9)	Supplies and Materials	145,368	65,232	199,518
10)	Other Operating Expenses and Services	973,664	600,838	1,148,788
11)	Capital Outlay	154,950	546,799	151,250
12)	Other Outgo	205,509	146,271	215,000
13)	Total Expenditures	\$ 66,304,490	\$ 62,053,079	\$ 67,091,652
Contingencies/Transfers Out				
14)	One-Time Initiatives	\$ -	\$ -	\$ -
15)	Unfunded Retiree Liability	-	-	-
16)	Capital Outlay Transfer (TCO)	-	-	-
17)	Information Technology Transfer (TCO)	-	-	-
18)	Health Fund Transfer	-	-	-
19)	Cal-STRS On-Behalf Payment	-	-	-
20)	Total Contingencies/Transfers Out	\$ -	\$ -	\$ -
21)	Total Expenditures and Contingencies/Transfers Out	\$ 66,304,490	\$ 62,053,079	\$ 67,091,652
22)	Savings/(Deficit)		\$ 4,251,411	
23)	Beginning Fund Balance	\$ -	\$ -	\$ -
24)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
25)	Required Reserve (Board Policy 6305)	-	-	-
27)	Reserve for One-Time Initiative Projects	-	-	-
28)	Site Specific Reserve	-	3,188,559	-
29)	Undesignated	-	1,062,853	-
30)	Total Ending Fund Balance	\$ -	\$ 4,251,411	\$ -

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Unrestricted General Fund

		2020-21	2020-21	2021-2022
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
Revenue				
	State Revenue			
1)	Apportionment	\$ -	\$ -	\$ -
2)	Other State Revenue	-	-	-
3)	Local Revenue	80,000	51,033	80,000
4)	Federal Revenue	-	-	-
5)	Total Revenue	\$ 80,000	\$ 51,033	\$ 80,000
Expenditures				
6)	Academic Salaries	\$ 7,126,382	\$ 6,722,784	\$ 6,884,202
7)	Classified and Other Nonacademic Salaries	2,650,524	2,360,085	2,683,158
8)	Employee Benefits	4,056,859	3,738,650	4,089,321
9)	Supplies and Materials	67,208	11,151	67,422
10)	Other Operating Expenses and Services	491,733	339,989	631,794
11)	Capital Outlay	25,077	26,597	24,442
12)	Other Outgo	242,000	10,145	242,000
13)	Total Expenditures	\$ 14,659,783	\$ 13,209,401	\$ 14,622,339
Contingencies/Transfers Out				
14)	One-Time Initiatives	\$ -	\$ -	\$ -
15)	Unfunded Retiree Liability	-	-	-
16)	Capital Outlay Transfer (TCO)	-	-	-
17)	Information Technology Transfer (TCO)	-	-	-
18)	Health Fund Transfer	-	-	-
19)	Cal-STRS On-Behalf Payment	-	-	-
20)	Total Contingencies/Transfers Out	\$ -	\$ -	\$ -
21)	Total Expenditures and Contingencies/Transfers Out	\$ 14,659,783	\$ 13,209,401	\$ 14,622,339
22)	Savings/(Deficit)		\$ 1,450,382	
23)	Beginning Fund Balance	\$ -	\$ -	\$ -
24)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
25)	Required Reserve (Board Policy 6305)	-	-	-
27)	Reserve for One-Time Initiative Projects	-	-	-
28)	College Specific Reserve		1,087,786	
29)	Undesignated	-	362,595	-
30)	Total Ending Fund Balance	\$ -	\$ 1,450,382	\$ -

YOSEMITE COMMUNITY COLLEGE DISTRICT

Central Services Unrestricted General Fund

		2020-21 <u>Final Budget</u>	2020-21 <u>Projected Actuals</u>	2021-2022 <u>Tentative Budget</u>
Revenue				
	State Revenue			
1)	Apportionment	\$ 108,056,090	\$ 110,413,439	\$ 110,036,133
2)	Other State Revenue	4,251,290	4,251,290	4,296,290
3)	Local Revenue	470,000	600,000	450,000
4)	Federal Revenue	-	-	-
5)	Total Revenue	\$ 112,777,380	\$ 115,264,729	\$ 114,782,423
Expenditures				
6)	Academic Salaries	\$ 712,143	\$ 682,387	\$ 716,267
7)	Classified and Other Nonacademic Salaries	14,801,597	13,598,832	14,795,618
8)	Employee Benefits	10,119,085	8,650,521	10,196,567
9)	Supplies and Materials	961,258	601,848	747,992
10)	Other Operating Expenses and Services	6,877,963	7,164,617	7,078,912
11)	Capital Outlay	226,853	773,666	274,844
12)	Other Outgo	567,470	1,261,980	429,069
13)	Total Expenditures	\$ 34,266,369	\$ 32,733,850	\$ 34,239,269
Contingencies/Transfers Out				
14)	One-Time Initiatives	\$ 500,000	\$ -	\$ -
15)	Unfunded Retiree Liability	-	-	-
16)	Capital Outlay Transfer (TCO)	1,000,000	1,000,000	-
17)	Information Technology Transfer (TCO)	250,000	-	-
18)	Health Fund Transfer	-	-	-
19)	Cal-STRS On-Behalf Payment	-	-	-
20)	Total Contingencies/Transfers Out	\$ 1,750,000	\$ 1,000,000	\$ -
21)	Total Expenditures and Contingencies/Transfers Out	\$ 36,016,369	\$ 33,733,850	\$ 34,239,269
22)	Savings/(Deficit)	-	1,532,519	-
23)	Beginning Fund Balance	\$ -	\$ -	\$ -
24)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
25)	Required Reserve (Board Policy 6305)	-	-	-
27)	Reserve for One-Time Initiative Projects	-	-	-
28)	Site Specific Reserve	-	1,149,389	-
29)	Undesignated	-	383,130	-
30)	Total Ending Fund Balance	\$ -	\$ 1,532,519	\$ -

YOSEMITE COMMUNITY COLLEGE DISTRICT

Contingency Unrestricted General Fund

		2020-21 <u>Final Budget</u>	2020-21 <u>Projected Actuals</u>	2021-2022 <u>Tentative Budget</u>
Revenue				
	State Revenue			
1)	Apportionment	\$ -	\$ -	\$ -
2)	Other State Revenue	-	-	-
3)	Local Revenue	2,900,000	2,900,000	2,900,000
4)	Federal Revenue	-	-	-
5)	Total Revenue	\$ 2,900,000	\$ 2,900,000	\$ 2,900,000
Expenditures				
6)	Academic Salaries	\$ -	\$ -	\$ -
7)	Classified and Other Nonacademic Salaries	-	-	-
8)	Employee Benefits	-	-	-
9)	Supplies and Materials	-	-	-
10)	Other Operating Expenses and Services	-	-	-
11)	Capital Outlay	-	-	-
12)	Other Outgo	-	-	-
13)	Total Expenditures	\$ -	\$ -	\$ -
Contingencies/Transfers Out				
14)	One-Time Initiatives	-	\$ -	-
15)	Unfunded Retiree Liability	-	-	-
16)	Capital Outlay Transfer (TCO)	-	-	-
17)	Information Technology Transfer (TCO)	-	-	-
18)	Health Fund Transfer	6,500	6,500	6,500
19)	Cal-STRS On-Behalf Payment	2,900,000	2,900,000	2,900,000
20)	Total Contingencies/Transfers Out	\$ 2,906,500	\$ 2,906,500	\$ 2,906,500
21)	Total Expenditures and Contingencies/Transfers Out	\$ 2,906,500	\$ 2,906,500	\$ 2,906,500
22)	Savings/(Deficit)	\$ -	\$ -	\$ -
23)	Beginning Fund Balance	\$ -	\$ -	\$ -
24)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
25)	Required Reserve (Board Policy 6305)	-	-	-
27)	Reserve for One-Time Initiative Projects	-	-	-
28)	College Specific Reserve	-	-	-
29)	Undesignated	-	-	-
30)	Total Ending Fund Balance	\$ -	\$ -	\$ -

YOSEMITE COMMUNITY COLLEGE DISTRICT

District Total Restricted General Fund

		2020-21	2020-21	2021-2022
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	Revenue			
1)	State Revenue	\$ 43,502,824	\$ 28,127,232	\$ 42,912,000
2)	Local Revenue	11,627,364	7,218,976	10,881,500
3)	Federal Revenue	33,371,103	8,644,704	32,895,000
4)	Transfers In	4,889,681	5,568,646	5,721,000
5)	Total Revenue	\$ 93,390,972	\$ 49,559,558	\$ 92,409,500
	Expenditures			
6)	Academic Salaries	\$ 7,833,533	\$ 6,596,111	\$ 7,867,000
7)	Classified and Other Nonacademic Salaries	13,645,568	10,452,573	13,740,583
8)	Employee Benefits	8,531,695	7,680,271	8,403,000
9)	Supplies and Materials	4,484,567	1,988,199	4,370,750
10)	Other Operating Expenses and Services	11,426,601	4,579,043	10,676,850
11)	Capital Outlay	20,148,511	5,131,824	19,911,500
12)	Other Outgo	20,803,679	6,426,724	20,573,000
13)	Total Expenditures	\$ 86,874,153	\$ 42,854,745	\$ 85,542,683
14)	Transfers Out	\$ 6,227,086	\$ 6,683,732	\$ 6,242,000
15)	Total Expenditures and Transfers Out	\$ 93,101,238	\$ 49,538,477	\$ 91,784,683
16)	Increase/Decrease in Fund Balance	\$ 289,734	\$ 21,082	\$ 624,817
17)	Beginning Fund Balance	\$ 1,612,702	\$ 1,612,702	\$ 1,633,784
18)	Reserve for Parking Fund	294,077	294,323	294,323
19)	Committed	1,608,359	1,339,461	1,964,278
20)	Total Ending Fund Balance	\$ 1,902,436	\$ 1,633,784	\$ 2,258,601

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Restricted General Fund

		2020-21	2020-21	2021-2022
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
Revenue				
1)	State Revenue	\$ 34,551,860	\$ 21,963,725	\$ 34,552,000
2)	Local Revenue	8,560,810	5,009,569	8,779,500
3)	Federal Revenue	25,669,211	4,905,486	25,670,000
4)	Transfers In	4,739,156	5,081,797	5,160,000
5)	Total Revenue	\$ 73,521,037	\$ 36,960,577	\$ 74,161,500
Expenditures				
6)	Academic Salaries	\$ 6,087,987	\$ 5,131,773	\$ 6,121,000
7)	Classified and Other Nonacademic Salaries	9,668,568	7,325,088	9,884,583
8)	Employee Benefits	5,769,237	5,371,000	5,770,000
9)	Supplies and Materials	3,494,481	1,500,103	3,515,750
10)	Other Operating Expenses and Services	6,862,064	1,827,126	6,892,850
11)	Capital Outlay	17,406,274	3,594,895	17,408,500
12)	Other Outgo	18,482,497	5,637,275	18,483,000
13)	Total Expenditures	\$ 67,771,107	\$ 30,387,259	\$ 68,075,683
14)	Transfers Out	\$ 5,460,197	\$ 6,552,236	\$ 5,461,000
15)	Total Expenditures and Transfers Out	\$ 73,231,304	\$ 36,939,495	\$ 73,536,683
16)	Increase/Decrease in Fund Balance	\$ 289,733	\$ 21,082	\$ 624,817
17)	Beginning Fund Balance	1,239,731	\$ 1,239,731	\$ 1,260,813
18)	Reserve for Parking Fund	-		
19)	Committed	1,529,464	1,260,813	1,885,630
20)	Total Ending Fund Balance	\$ 1,529,464	\$ 1,260,813	\$ 1,885,630

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Restricted General Fund

		2020-21	2020-21	2021-2022
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
Revenue				
1)	State Revenue	\$ 7,012,411	\$ 4,817,961	\$ 7,013,000
2)	Local Revenue	1,022,219	1,131,279	\$ 1,023,000
3)	Federal Revenue	5,140,655	1,657,653	\$ 5,143,000
4)	Transfers In	120,525	47,362	121,000
5)	Total Revenue	\$ 13,295,810	\$ 7,654,254	\$ 13,300,000
Expenditures				
6)	Academic Salaries	\$ 1,744,546	\$ 1,463,694	\$ 1,745,000
7)	Classified and Other Nonacademic Salaries	2,457,087	1,729,608	\$ 2,458,000
8)	Employee Benefits	1,851,049	1,529,045	\$ 1,852,000
9)	Supplies and Materials	556,587	190,245	\$ 557,000
10)	Other Operating Expenses and Services	1,643,685	612,321	\$ 1,644,000
11)	Capital Outlay	2,491,219	1,526,503	\$ 2,492,000
12)	Other Outgo	1,853,748	554,141	\$ 1,854,000
13)	Total Expenditures	\$ 12,597,921	\$ 7,605,558	\$ 12,602,000
14)	Transfers Out	\$ 697,889	\$ 48,696	\$ 698,000
15)	Total Expenditures and Transfers Out	\$ 13,295,810	\$ 7,654,254	\$ 13,300,000
16)	Increase/Decrease in Fund Balance	\$ 0	\$ -	\$ -
17)	Beginning Fund Balance	\$ 78,648	\$ 78,648	\$ 78,648
18)	Reserve for Parking Fund	-	-	-
19)	Committed	78,648	78,648	78,648
20)	Total Ending Fund Balance	\$ 78,648	\$ 78,648	\$ 78,648

YOSEMITE COMMUNITY COLLEGE DISTRICT

Central Services Restricted General Fund

		2020-21	2020-21	2021-2022
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
Revenue				
1)	State Revenue	\$ 1,938,552	\$ 1,345,547	\$ 1,347,000
2)	Local Revenue	2,044,335	1,078,128	1,079,000
3)	Federal Revenue	2,561,237	2,081,565	2,082,000
4)	Transfers In	30,000	439,487	440,000
5)	Total Revenue	\$ 6,574,124	\$ 4,944,727	\$ 4,948,000
Expenditures				
6)	Academic Salaries	\$ 1,000	\$ 644	1,000
7)	Classified and Other Nonacademic Salaries	1,519,913	1,397,877	1,398,000
8)	Employee Benefits	911,409	780,226	781,000
9)	Supplies and Materials	433,499	297,851	298,000
10)	Other Operating Expenses and Services	2,920,852	2,139,596	2,140,000
11)	Capital Outlay	251,018	10,426	11,000
12)	Other Outgo	467,434	235,307	236,000
13)	Total Expenditures	\$ 6,505,124	\$ 4,861,927	\$ 4,865,000
14)	Transfers Out	\$ 69,000	\$ 82,800	83,000
15)	Total Expenditures and Transfers Out	\$ 6,574,124	\$ 4,944,727	\$ 4,948,000
16)	Increase/Decrease in Fund Balance	\$ -	\$ -	\$ -
17)	Beginning Fund Balance	\$ 294,323	\$ 294,323	\$ 294,323
18)	Reserve for Parking Fund	294,077	294,323	294,323
19)	Committed	246	-	-
20)	Total Ending Fund Balance	\$ 294,323	\$ 294,323	\$ 294,323

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

		2020-21	2020-21	2021-2022
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
Revenue				
1)	State Revenue	\$ 300,000	\$ 6,845	\$ 300,000
2)	Local Revenue	825,000	1,277,213	825,000
3)	Federal Revenue	-	-	-
4)	Total Revenue	\$ 1,125,000	\$ 1,284,058	\$ 1,125,000
Expenditures				
5)	Supplies and Materials	\$ 285	\$ 17,441	\$ 287
6)	Other Operating Expenses and Services	199,524	185,667	200,336
7)	Capital Outlay	2,218,809	1,618,099	2,227,840
8)	Other Outgo	633,768	4,717	636,348
9)	Total Expenditures	\$ 3,052,386	\$ 1,825,924	\$ 3,064,810
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ (1,927,386)	\$ (541,865)	\$ (1,939,810)
11)	Other Financing Sources (Transfers In)	85,153	1,393,000	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ (1,842,233)	\$ 851,135	\$ (1,939,810)
14)	Beginning Fund Balance	\$ 7,436,976	\$ 7,436,976	\$ 9,430,913
15)	Ending Fund Balance	\$ 5,594,743	\$ 8,288,111	\$ 7,491,103

YOSEMITE COMMUNITY COLLEGE DISTRICT
General Obligation Bond Fund

		2020-21	2020-21	2021-2022
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
Revenue				
1)	State Revenue	\$ -	\$ -	\$ -
2)	Local Revenue	75,000	62,362	75,000
3)	Federal Revenue	-	-	-
4)	Total Revenue	\$ 75,000	\$ 62,362	\$ 75,000
Expenditures				
5)	Supplies and Materials	\$ 28,605	\$ 1,450	\$ 12,615
6)	Other Operating Expenses and Services	366,668	229,605	161,702
7)	Capital Outlay	2,090,912	1,224,010	922,099
8)	Other Outgo	1,838,308	-	810,700
9)	Total Expenditures	\$ 4,324,493	\$ 1,455,066	\$ 1,907,116
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ (4,249,493)	\$ (1,392,703)	\$ (1,832,116)
11)	Other Financing Sources (Transfers In)	-	-	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ (4,249,493)	\$ (1,392,703)	\$ (1,832,116)
14)	Beginning Fund Balance	\$ 4,249,493	\$ 4,249,493	\$ 2,856,790
15)	Ending Fund Balance	\$ 0	\$ 2,856,790	\$ 1,024,674

Special Revenue Funds Description

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

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

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

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

Special Revenue Subfunds

Bookstore Fund

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

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

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

Cafeteria Fund

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

The Cafeteria Fund is the fund designated to receive all moneys from the sale of food or any other services performed by the cafeteria when recovery of the cost of providing such services is **not** the objective of the governing board. If vending is an integral part of the district’s food service, the activity should be recorded in this fund. However, the instructional activity associated with a program in food service, hotel management, or a related field, should be separately identified and recorded in the General Fund.

The food served by cafeterias shall be “sold to the patrons of the cafeteria at such prices as will pay the cost of maintaining the cafeteria, exclusive of the costs charged against the funds of the community college district by resolution of the governing board” (CCR §59013). “Costs charged against the funds of the community college district” may include the cost of housing and equipping the cafeteria and the cost of replacement of equipment and utilities if the governing board elects to subsidize such costs. The intent of CCR §59013 appears to be for food service operation to be cost recovery rather than a revenue-producing activity.

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

Farm Operation Fund

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

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Bookstore Fund

		2020-21	2020-21	2021-2022
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
Revenue				
1)	Local Revenue	\$ 2,481,700	\$ 1,300,324	\$ 1,402,500
	Transfers In			
2)	Total Revenue	\$ 2,481,700	\$ 1,300,324	\$ 1,402,500
Expenditures				
3)	Classified and Other Nonacademic Salaries	\$ 408,000	\$ 325,813	\$ 390,000
4)	Employee Benefits	200,000	205,627	160,000
5)	Supplies and Materials	1,719,243	1,038,020	1,171,550
6)	Other Operating Expenses and Services	85,000	44,541	84,100
7)	Capital Outlay	1,000	-	1,000
8)	Other Outgo	-	5,915	-
9)	Total Expenditures	\$ 2,413,243	\$ 1,619,916	\$ 1,806,650
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ 68,457	\$ (319,592)	\$ (404,150)
11)	Other Financing Sources (Transfers In)	\$ -	\$ 1,181,376	\$ 550,000
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ 68,457	\$ 861,784	\$ 145,850
14)	Beginning Fund Balance	\$ 550,554	\$ 550,554	\$ 1,412,338
15)	Ending Fund Balance	\$ 619,011	\$ 1,412,338	\$ 1,558,188

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Bookstore Fund

		2020-21	2020-21	2021-2022
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	Revenue			
1)	Local Revenue	\$ 490,700	\$ 205,527	\$ 490,700
2)	Total Revenue	\$ 490,700	\$ 205,527	\$ 490,700
	Expenditures			
3)	Classified and Other Nonacademic Salaries	\$ 138,796	\$ 145,286	\$ 138,796
4)	Employee Benefits	84,000	94,956	84,000
5)	Supplies and Materials	274,940	179,308	290,940
6)	Other Operating Expenses and Services	13,900	17,119	13,900
7)	Capital Outlay	-	-	-
8)	Other Outgo	-	-	-
9)	Total Expenditures	\$ 511,636	\$ 436,669	\$ 527,636
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ (20,936)	\$ (231,142)	\$ (36,936)
11)	Other Financing Sources (Transfers In)	-	285,173	36,936
12)	Other Outgo (Transfers Out)	(20,936)	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ -	\$ 54,031	\$ -
14)	Beginning Fund Balance	\$ 137,270	\$ 137,270	\$ 191,301
15)	Ending Fund Balance	\$ 137,270	\$ 191,301	\$ 191,301

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Cafeteria Fund

		2020-21	2020-21	2021-2022
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
Revenue				
1)	Local Revenue	\$ 1,208,000	\$ 36,440	\$ 565,800
2)	Total Revenue	\$ 1,208,000	\$ 36,440	\$ 565,800
Expenditures				
3)	Classified and Other Nonacademic Salaries	\$ 405,018	\$ 390,450	\$ 378,600
4)	Employee Benefits	232,000	267,962	217,000
5)	Supplies and Materials	509,750	22,025	511,450
6)	Other Operating Expenses and Services	58,450	11,853	31,250
7)	Capital Outlay	2,000	21,596	1,500
8)	Other Outgo	-	-	-
9)	Total Expenditures	\$ 1,207,218	\$ 713,887	\$ 1,139,800
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ 782	\$ (677,447)	\$ (574,000)
11)	Other Financing Sources (Transfers In)	-	1,171,560	574,000
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ 782	\$ 494,113	\$ -
14)	Beginning Fund Balance	\$ 274,090	\$ 274,090	\$ 768,203
15)	Ending Fund Balance	\$ 274,872	\$ 768,203	\$ 768,203

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Cafeteria Fund

		2020-21	2020-21	2021-2022
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
Revenue				
1)	Local Revenue	\$ 311,100	\$ 8,987	\$ 311,100
2)	Total Revenue	\$ 311,100	\$ 8,987	\$ 311,100
Expenditures				
3)	Classified and Other Nonacademic Salaries	\$ 97,538	\$ 47,436	\$ 88,016
4)	Employee Benefits	59,865	32,636	59,865
5)	Supplies and Materials	120,550	6,013	120,550
6)	Other Operating Expenses and Services	18,475	1,849	18,475
7)	Capital Outlay	1,000	-	1,000
8)	Other Outgo	-	-	-
9)	Total Expenditures	\$ 297,428	\$ 87,934	\$ 287,906
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ 13,672	\$ (78,947)	\$ 23,194
11)	Other Financing Sources (Transfers In)	-	302,113	-
12)	Other Outgo (Transfers Out)	13,672	-	23,194
13)	Net Increase/(Decrease) in Fund Balance	\$ -	\$ 223,166	\$ -
14)	Beginning Fund Balance	\$ 61,427	\$ 61,427	\$ 284,593
15)	Ending Fund Balance	\$ 61,427	\$ 284,593	\$ 284,593

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Farm Operation Fund

		2020-21 <u>Final Budget</u>	2020-21 <u>Projected Actuals</u>	2021-2022 <u>Tentative Budget</u>
Revenue				
1)	Local Revenue	\$ 447,600	\$ 363,987	\$ 508,000
2)	Total Revenue	\$ 447,600	\$ 363,987	\$ 508,000
Expenditures				
3)	Classified and Other Nonacademic Salaries	\$ 25,626	\$ 16,781	\$ 27,800
4)	Employee Benefits	655	633	734
5)	Supplies and Materials	355,600	219,595	349,050
6)	Other Operating Expenses and Services	134,550	103,029	135,150
7)	Capital Outlay	9,700	-	9,700
8)	Other Outgo	-	-	-
9)	Total Expenditures	\$ 526,131	\$ 340,038	\$ 522,434
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ (78,531)	\$ 23,949	\$ (14,434)
11)	Other Financing Sources (Transfers In)	-	83,613	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ (78,531)	\$ 107,562	\$ (14,434)
14)	Beginning Fund Balance	\$ 172,998	\$ 172,998	\$ 280,560
15)	Ending Fund Balance	\$ 94,467	\$ 280,560	\$ 266,126

Trust Funds Description

Student Financial Aid Trust Fund

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

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

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

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

Associated Students Trust Fund

The Associated Students Trust Fund is used to account for moneys held in trust by the district for organized student body associations (excluding clubs) established pursuant to *EC §76060*. In a multi-college district, such a fund may be established for each college's student body. Organized student body associations formed as an auxiliary organization under *EC §72670 et seq.*, fall under the *Auxiliary Organization Requirements for Accounting, Reporting, and Auditing* manual. Student body moneys shall be expended in accordance with procedures established by the student body organization consistent with *EC §76063*.

Student Representation Fee Trust Fund

The Student Representation Fee Trust Fund is used to account for moneys collected pursuant to *EC §76060.5* that provides for a student representation fee of two dollars (\$2) per semester if approved by two-thirds of the students voting in the election. The election shall not be sufficient to establish the fee unless the number of students who vote in the election equals or exceeds the average number of students who voted in the previous three student body association elections. One dollar (\$1) of every two dollar (\$2) fee collected shall be distributed

to the Board of Governors to establish and support the operations of a statewide community college student organization. One dollar (\$1) of every two dollar (\$2) fee collected is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the State government. The district may charge a fee to recover its actual cost of administering these fees up to, but not more than, seven percent of the fees collected and deposited.

Student Body Center Fee Trust Fund

The Student Body Center Fee Trust Fund is used to account for moneys collected pursuant to EC §76375 for the purpose of establishing an annual building and operating fee to finance, construct, enlarge, remodel, refurbish, and operate a student center. The fee may not exceed \$1 per credit hour and may not exceed \$10 per student per fiscal year. The fee may be implemented only if approved by two-thirds of the students voting in a valid election for this purpose.

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Student Financial Aid Fund

		2020-21	2020-21	2021-2022
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
Revenue				
1)	State Revenue	\$ 3,883,000	\$ 5,265,869	\$ 4,000,000
2)	Local Revenue	300	80	150
3)	Federal Revenue	29,561,000	20,347,078	47,500,000
4)	Total Revenue	\$ 33,444,300	\$ 25,613,027	\$ 51,500,150
Expenditures				
5)	Supplies and Materials	\$ -	-	\$ -
6)	Other Operating Expenses and Services	-	-	-
7)	Capital Outlay	-	-	-
8)	Other Outgo	33,444,300	25,613,027	51,500,150
9)	Total Expenditures	\$ 33,444,300	\$ 25,613,027	\$ 51,500,150
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	\$ 404,352	\$ 183,792	\$ 183,792
15)	Ending Fund Balance	\$ 404,352	\$ 183,792	\$ 183,792

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Student Financial Aid Fund

		2020-21	2020-21	2021-2022
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
Revenue				
1)	State Revenue	\$ 290,000	\$ 655,949	\$ 656,000
2)	Local Revenue	-	-	-
3)	Federal Revenue	3,460,000	2,642,224	3,843,000
4)	Total Revenue	\$ 3,750,000	\$ 3,298,173	\$ 4,499,000
Expenditures				
5)	Supplies and Materials	\$ -	\$ -	\$ -
6)	Other Operating Expenses and Services	-	-	-
7)	Capital Outlay	-	-	-
8)	Other Outgo	3,750,000	3,298,173	4,499,000
9)	Total Expenditures	\$ 3,750,000	\$ 3,298,173	\$ 4,499,000
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

		2020-21	2020-21	2021-2022
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
Revenue				
1)	Local Revenue	\$ 387,500	\$ 313,185	\$ 265,500
2)	Total Revenue	\$ 387,500	\$ 313,185	\$ 265,500
Expenditures				
3)	Classified and Other Nonacademic Salaries	\$ 40,000	\$ 34,788	\$ 50,000
4)	Employee Benefits	32,000	21,555	40,000
5)	Supplies and Materials	38,000	11,621	34,000
6)	Other Operating Expenses and Services	275,500	233,251	307,500
7)	Capital Outlay	2,000	-	2,000
8)	Other Outgo	-	-	-
9)	Total Expenditures	\$ 387,500	\$ 301,215	\$ 433,500
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ 11,970	\$ (168,000)
11)	Other Financing Sources (Transfers In)	\$ -	74,315	\$ 168,000
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ -	\$ 86,285	\$ -
14)	Beginning Fund Balance	\$ 407,750	\$ 407,750	\$ 494,035
15)	Ending Fund Balance	\$ 407,750	\$ 494,035	\$ 494,035

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Associated Students Fund

		2020-21	2020-21	2021-2022
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
Revenue				
1)	Local Revenue	\$ 60,000	\$ 46,206	\$ 60,000
2)	Total Revenue	\$ 60,000	\$ 46,206	\$ 60,000
Expenditures				
3)	Classified and Other Nonacademic Salaries	\$ -	\$ -	\$ -
4)	Employee Benefits	-	-	-
5)	Supplies and Materials	9,000	1,104	9,000
6)	Other Operating Expenses and Services	33,502	3,439	32,375
7)	Capital Outlay	-	-	-
8)	Other Outgo	5,000	-	5,000
9)	Total Expenditures	\$ 47,502	\$ 4,543	\$ 46,375
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ 12,498	\$ 41,663	\$ 13,625
11)	Other Financing Sources (Transfers In)	\$ -	42,959	\$ -
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ 12,498	\$ 84,622	\$ 13,625
14)	Beginning Fund Balance	\$ 143,839	\$ 143,839	\$ 228,462
15)	Ending Fund Balance	\$ 156,337	\$ 228,462	\$ 242,087

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Student Representative Fee Fund

		2020-21	2020-21	2021-2022
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
Revenue				
1)	Local Revenue	\$ 104,400	\$ 62,911	\$ 50,000
2)	Total Revenue	\$ 104,400	\$ 62,911	\$ 50,000
Expenditures				
3)	Classified and Other Nonacademic Salaries	\$ 60,000	\$ 14,538	\$ 40,000
4)	Employee Benefits	-	264	-
5)	Supplies and Materials	-	-	-
6)	Other Operating Expenses and Services	40,000	364	20,000
7)	Capital Outlay	-	-	-
8)	Other Outgo	80,090	36,108	25,000
9)	Total Expenditures	\$ 180,090	\$ 51,275	\$ 85,000
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ (75,690)	\$ 11,637	\$ (35,000)
11)	Other Financing Sources (Transfers In)	\$ -	41,489	\$ 35,000
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ (75,690)	\$ 53,125	\$ -
14)	Beginning Fund Balance	\$ 292,320	\$ 292,320	\$ 345,445
15)	Ending Fund Balance	\$ 216,630	\$ 345,445	\$ 345,445

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Student Representative Fee Fund

		2020-21	2020-21	2021-2022
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	Revenue			
1)	Local Revenue	\$ 5,000	\$ 9,242	\$ 5,000
2)	Total Revenue	\$ 5,000	\$ 9,242	\$ 5,000
	Expenditures			
3)	Classified and Other Nonacademic Salaries	\$ -	\$ -	\$ -
4)	Employee Benefits	-	-	-
5)	Supplies and Materials	-	-	-
6)	Other Operating Expenses and Services	1,470	706	5,000
7)	Capital Outlay	-	-	-
8)	Other Outgo	3,530	4,236	-
9)	Total Expenditures	\$ 5,000	\$ 4,942	\$ 5,000
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ 4,301	\$ -
11)	Other Financing Sources (Transfers In)	\$ -	-	\$ -
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ -	\$ 4,301	\$ -
14)	Beginning Fund Balance	\$ 23,246	\$ 23,246	\$ 27,546
15)	Ending Fund Balance	\$ 23,246	\$ 27,546	\$ 27,546

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Student Center Fee Fund

		2020-21	2020-21	2021-2022
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	Revenue			
1)	Local Revenue	\$ 130,000	\$ 110,343	\$ 92,000
2)	Total Revenue	<u>\$ 130,000</u>	<u>\$ 110,343</u>	<u>\$ 92,000</u>
	Expenditures			
3)	Classified and Other Nonacademic Salaries	\$ 118,000	\$ 99,259	\$ 130,000
4)	Employee Benefits	65,000	74,743	75,000
5)	Supplies and Materials	20,000	176	5,000
6)	Other Operating Expenses and Services	-	-	-
7)	Capital Outlay	47,500	2,048	10,000
8)	Other Outgo	-	-	-
9)	Total Expenditures	<u>\$ 250,500</u>	<u>\$ 176,226</u>	<u>\$ 220,000</u>
10)	Excess/(Deficiency) of Revenues over Expenditures	<u>\$ (120,500)</u>	<u>\$ (65,883)</u>	<u>\$ (128,000)</u>
11)	Other Financing Sources (Transfers In)	<u>\$ -</u>	<u>19,657</u>	<u>\$ 128,000</u>
12)	Other Outgo (Transfers Out)	<u>-</u>	<u>-</u>	<u>-</u>
13)	Net Increase/(Decrease) in Fund Balance	<u>\$ (120,500)</u>	<u>\$ (46,226)</u>	<u>\$ -</u>
14)	Beginning Fund Balance	<u>\$ 264,879</u>	<u>\$ 264,879</u>	<u>\$ 218,653</u>
15)	Ending Fund Balance	<u><u>\$ 144,379</u></u>	<u><u>\$ 218,653</u></u>	<u><u>\$ 218,653</u></u>

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Student Center Fee Fund

		2020-21 <u>Final Budget</u>	2020-21 <u>Projected Actuals</u>	2021-2022 <u>Tentative Budget</u>
Revenue				
1)	Local Revenue	\$ 17,800	\$ 17,054	\$ 17,800
2)	Total Revenue	\$ 17,800	\$ 17,054	\$ 17,800
Expenditures				
3)	Classified and Other Nonacademic Salaries	\$ 15,000	\$ 28,644	\$ 15,000
4)	Employee Benefits	10,800	20,896	10,800
5)	Supplies and Materials	3,976	2,392	4,000
6)	Other Operating Expenses and Services	(26,976)	3,341	(27,000)
7)	Capital Outlay	15,000	21,654	15,000
8)	Other Outgo	-	-	-
9)	Total Expenditures	\$ 17,800	\$ 76,927	\$ 17,800
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ (59,873)	\$ -
11)	Other Financing Sources (Transfers In)	\$ -	746	\$ -
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ -	\$ (59,127)	\$ -
14)	Beginning Fund Balance	\$ 174,989	\$ 174,989	\$ 115,862
15)	Ending Fund Balance	\$ 174,989	\$ 115,862	\$ 115,862

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