



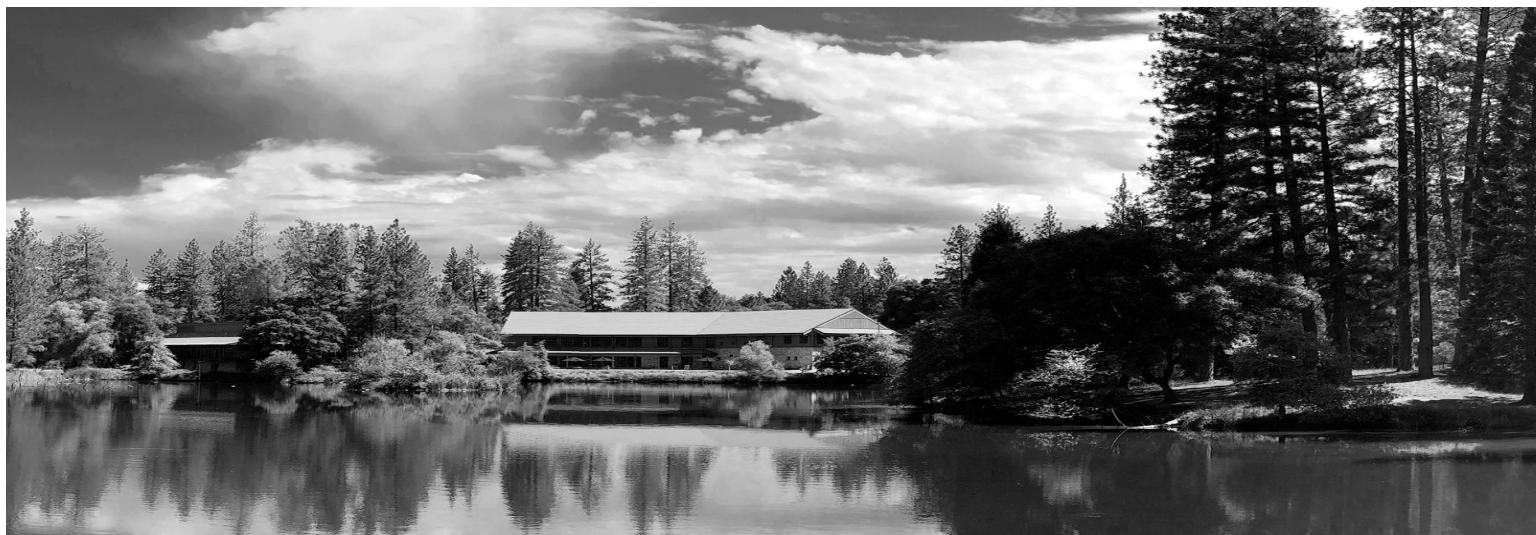
YOSEMITE COMMUNITY COLLEGE DISTRICT

2023-2024 TENTATIVE BUDGET



June 14, 2023

Prepared by
Office of the Vice Chancellor,
District Administrative Services
P.O. Box 4065, Modesto, CA 95352
www.yosemite.edu/administrativeservices/budget_files/



Yosemite Community College District

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YCCD Mission

The Yosemite Community College District is committed to responding to the needs of our diverse community through excellence in teaching, learning and support programs contributing to social, cultural, and economic development and wellness.

About the District

The Yosemite Community College District (YCCD or District) includes two comprehensive, two-year colleges -- Columbia College and Modesto Junior College -- and a Central Services unit. The District includes all of two counties (Stanislaus and Tuolumne) and parts of four others (Calaveras, Merced, San Joaquin and Santa Clara). Geographically, the District is one of the largest in California, transecting more than 100 miles of the San Joaquin Valley from the Coast Range on the west to the Sierra Nevada on the east. The boundaries encompass over 4,500 square miles serving a population of more than 550,000.

In the 2022-23 academic year, there were approximately 24,000 students enrolled (unduplicated headcount). The District employs a staff of over 1,450 (excluding student workers).

Modesto Junior College (MJC) was founded in 1921 as one of the first junior college districts established in the state of California. The college has two campuses approximately 1 ½ miles apart. As a 100-year-old institution, the college strives to maintain the same dedication and service to its community that framed its beginnings. The mission of MJC is: “Empowering students to discover opportunities and reach their goals through access to and inclusion in higher education.”

Established in 1968, Columbia College serves the rural Mother Lode region in the foothills of the Sierra Nevada. The college sits on 280 acres of forestland in Sonora. The mission of Columbia College is: “Centered in the Sierra foothills, Columbia College offers students of diverse backgrounds many opportunities for discovery and success. Through a supportive and engaging learning environment, students master foundational skills, explore their passions, attain degrees and certificates, and pursue career and transfer pathways. We collaborate with surrounding communities to cultivate intellectual, cultural and economic vitality. Columbia College inspires students to become inquisitive, creative, and thoughtful life-long learners.”

YCCD staff and administrators are committed to ensuring that each student who enters Columbia College and Modesto Junior College, regardless of their educational development, has an opportunity to exit with the skills and education they need to achieve their goals. Employees of the colleges and district collaborate together to maximize the learning opportunities and successes for all students in the district.

State Budget and District Budget Assumptions

The Tentative Budget is based on the Governor's budget proposal released in January 2023.

State Budget Process

The Governor releases the next fiscal year's proposed budget in January. During the state's budget development process, the Governor then releases the 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 April 15th 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 required to be approved by the state legislature by June 15th and the Governor signs the budget by June 30th.

January 10th Budget

The proposed state budget reflects a deficit of \$22.5 billion. The overall state budget shows a decrease of about 3% and the state General Fund shows a decrease of about 4.6%.

Each year, the state calculates a "minimum guarantee" for school and community college funding based on a set of formulas established in Proposition 98 and related statutes. Proposition 98 funding for community colleges in 2023-24 provides about \$778 million in augmentations.

For the community college system, the budget includes \$771 million in ongoing adjustments including the following:

- Cost of Living Adjustment (COLA) for the Student-Centered Funding Formula (SCFF) in the amount of \$653 million, which equates to 8.13%
- Provide COLA for several categorical programs of \$89 million
- Provide SCFF growth of \$29 million

One-time allocations in the budget totaling \$7 million include the following programs:

- \$200 million to support retention and enrollment strategies
- Reduction of \$213 million to the Deferred Maintenance allocation
- \$19 million various adjustments

There were no significant changes to the SCFF included in the proposed budget. The SCFF funding allocation remains as 70% base allocation, 20% supplemental allocation, and 10% student success allocation.

May Revise

The May Revise for the state increases the budget deficit from \$22.5 billion to \$31.5 billion. The decline in revenues results in a corresponding decrease in resources for K-14 institutions. Under the May Revise, Proposition 98 is estimated to be \$2 billion lower than in January.

For the community college system, adjustments include the following:

- COLA for the SCFF at 8.22%
- COLA for several categorical programs

One-time allocations are reduced, including certain revisions that impact the 2022-23 fiscal year budget for YCCD:

- Reduction of \$100 million to support retention and enrollment strategies
- An additional decrease to Deferred Maintenance from the 22/23 budget for a total proposed decrease of \$452 million. This decrease is estimated to impact YCCD by \$6.5 million.
- A decrease in the COVID 19 Recovery Block Grant from the 22/23 budget for a total proposed decrease of \$344.7 million. This decrease is estimated to impact YCCD by over \$5 million.

The decreases in Deferred Maintenance and COVID 19 funds would be reapportioned to provide \$503 million in one-time resources to support the SCFF.

Emergency Conditions

The District has benefited from the protection of Emergency Conditions Allowance for the last several years as enabled by California Education Code Section 58146. The intent behind this protection was that districts should not lose Full-Time Equivalent Students (FTES) apportionment as a result of an emergency or extraordinary condition as created by the pandemic. The 2022-23 fiscal year is the last year this protection will be available.

For YCCD, our base allocation which makes up 70% of the SCFF, is funded on our FTES calculations. Even though our FTES has declined during the pandemic, YCCD revenue allocations remained consistent due to being funded at a higher FTES level compared to our actual FTES calculations. The base allocation for FTES is a three-year average. For 23/24, the base allocation will be calculated on years 19/20, 19/20, and 23/24 instead of 21/22, 22/23, and 23/24.

The supplemental allocation represents 20% of the SCFF calculation and will be calculated on the 22/23 headcount of AB540 students, Pell Grant recipients, and Promise Grant recipients. This calculation is based on one year only, unlike the base and student success portions of the SCFF.

The student success allocation represents 10% of the SCFF calculation and is based on a number of factors including degree attainment, transfer, attainment of a living wage, and other factors.

As described earlier, this allocation is based on a three-year average which will include 20/21, 21/22, and 22/23.

With the base allocation using our actual 23/24 FTES as part of the calculation, the District will have a lower three-year average which would result in a lower revenue calculation. However, Stability Protection funding as described in California Education Code Section 84750.4(g)(4)(A), will protect our 2023-24 apportionment allocation, but that protection is only for one year. Stability is available every year, but the District will essentially see a step down in revenues as only one year is protected at a time.

The 2022 Budget Act extended the revenue protections in a modified form beginning in 2025-26, with a district's 2024-25 funding representing its new "floor." Starting in 2025-26, districts will be funded at either their SCFF generated amount that year or their "floor" (2024-25 funding amount), whichever is higher. This revised hold harmless provision will no longer include adjustments to reflect cumulative COLAs over time, as is the case with the provision in effect through 2024-25.

As part of receiving Emergency Conditions Allowance funding for the 2022-23 fiscal year, the District was required to submit a recovery plan detailing actions to increase enrollment, persistence, and completion, and perform other steps including adopting a board policing aiming to align reserve balances to recommendations included in the Government Finance Officers Association Budgeting Best Practices. YCCD updated policy 6305 *Reserves* based on the guidance so that the District will have "...reserves of no less than two months of regular unrestricted general fund operating expenditures...." This represents a reserve balance of 16.67%.

Federal Resources

Columbia College and Modesto Junior College have received significant amounts of stimulus funding during the pandemic. Funding allocated through the Coronavirus Aid, Relief, and Economic Security Act (CARES) and Higher Education Emergency Relief Fund (HEERF) have totaled over \$75 million for the two colleges. The Department of Education extended the deadline to expend all funds to June 30, 2023 and it appears that both colleges will have fully expended their funds by that date.

Resource Allocation Model

The allocations to the colleges and Central Services in this budget are based on the Resource Allocation Model (RAM) that was developed through the District Fiscal Advisory Council (DFAC). DFAC is an advisory council to the Chancellor and its membership consists of all constituency groups of the District. The RAM is still in the pilot phase as DFAC works through a few more important topics. The RAM should be ready for approval by the Board of Trustees during the 2023-24 fiscal year.

The RAM allocates resources to Columbia College and Modesto Junior College based on their earnings under the SCFF metrics and Central Services based on its share of costs. Additionally, institutional costs are deducted before resources are allocated to the three sites. Institutional costs are those expenditures for items that are used district-wide such as insurance premiums or software subscriptions.

The allocations to Columbia College and Central Services have exceeded their “fair share” of funding as the RAM was created to align resource allocation with the newly implemented SCFF. In order to more appropriately allocate the SCFF earnings, Modesto Junior College should be allocated new resources made available to the District. It is expected that Modesto Junior College will continue to receive a larger share of the overall district budget as additional resources become available. The Tentative Budget reflects an on-going allocation to Modesto Junior College to continue to increase available resources at the college.

DFAC created a fund balance reserve procedure during the 2020-21 fiscal year. Each site is allowed to retain 75% of savings at the respective site with 25% reverting back to the unrestricted general fund balance. This process allows the colleges and Central Services to plan for large purchases, avoid unnecessary end of year spending, and implement new projects based on site specific planning and spending priorities. This Tentative Budget includes expenditure line items associated with the site-specific reserves. For the 2023-24 fiscal year, the Tentative Budget includes 50% of the available site-specific reserves being spent by MJC, Columbia College, and Central Services.

YCCD Budget

The Tentative Budget utilizes a deficit factor of 2.50% that will be applied to overall apportionment. This deficit factor amount will allow the District to conservatively budget revenues in case there is a decrease in state revenue collections. Ongoing discussion of a recession and increases in interest rates could impact revenue collections for California.

The Tentative Budget has incorporated the negotiated compensation model salary schedule increase for the Yosemite Faculty Association (YFA). The model requires the YFA salary schedule to be at or above the median salary among all California community colleges. The YFA salary schedule will increase by a rate of 2.3484%.

Salary increases for the California School Employees Association Chapter 420 (CSEA), Leadership Team Advisory Council (LTAC), and Executive employees have not been finalized for the next fiscal year. Any additional changes for salary schedules will be reflected in the Final Budget.

Salary and benefit changes associated with step/column/longevity, pension rate increases, other fringe benefit changes, and classification review estimated costs have been included in the Tentative Budget.

All eligible employees of the District are budgeted to receive medical benefits at a maximum rate of \$1,904 per month. Benefits for dental, life, and unemployment insurance have rate decreases for next year.

The Tentative Budget includes a one-time allocation of \$6,000,000 to Fund 41. These dollars will assist the District in repairing and replacing gas lines on the West Campus.

The needs of the District are many, and while it is a challenge to adequately meet all, YCCD strives to make progressive steps toward funding for infrastructure, facilities maintenance, technology innovations, and security/public safety.

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 - \$151,110,226

1)	Total Computational Revenue • 2.5% Deficit Factor	\$ 142,769,915 <\$3,569,248>
2)	State Mandated Block Grant	576,000
3)	Part-Time Faculty Allocation	340,000
4)	Part-Time Faculty Office Hours	224,800
5)	Enrollment Administration Fee	325,000
6)	Lottery	2,816,560
7)	Non-Resident Tuition	690,000
8)	Interest Income	390,000
9)	Enrollment Fee - Baccalaureate	40,000
10)	Other Local Revenue	250,000
11)	CalSTRS On-Behalf Payment	4,000,000
12)	Full time faculty	2,257,199
13)	Total Revenue	\$ 151,110,226

Expenditure Assumptions

- Total On-Going Unrestricted General Fund Expenditures - \$145,110,226
- Total One-Time Unrestricted General Fund Expenditures - \$9,927,764
- Total General Fund Expenditures - \$155,037,990

1)	Base Budget ¹	\$ 133,191,609
	<i>On-Going Augmentation to the Base Budget</i>	
2)	Estimated Health Increase	362,532
3)	Cover longevity and step and column movement	949,430
4)	PERS and STRS rate increases/decrease	492,753
5)	Classification & Review (LTAC & CSEA)	450,000
6)	Faculty Salary Increase of 2.3484 %	942,642
7)	Changes to Institutional Costs	172,294
8)	Available for Allocation to Salary	4,000,000
	New Agreed Upon Ongoing Items	
9)	Free Parking for Students	48,966
10)	Allocate Additional Funds to MJC	2,000,000
	Additional Annual Agreed-upon Allocations	
11)	Facilities and IT TCO	1,500,000
12)	Retiree Health Benefits Trust Contribution	1,000,000
13)	Total On-Going Unrestricted General Fund Expenditures	\$145,110,226
	One Time Augmentations	
14)	Site Specific Reserve Carryover	3,927,764
15)	Budget Allocation to Fund 41	6,000,000
16)	Total Expenditures	\$155,037,990

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

Fund Balance Reconciliation

1)	Beginning Fund Balance	\$ 30,282,829
2)	Total Revenue	151,110,226
3)	On-Going Expenditures	<145,110,226>
4)	One-Time Expenditures	<9,927,764>
5)	Change in Fund Balance	<3,927,764>
6)	Ending Fund Balance	\$26,355,065

Sources of Information:

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

General Fund Description

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

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

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

YOSEMITE COMMUNITY COLLEGE DISTRICT

District Total Unrestricted General Fund

		2022-23	2022-23	2023-24
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	Revenue			
	State Revenue			
1)	Apportionment	\$ 128,684,225	\$ 125,840,833	\$ 139,200,667
2)	Other State Revenue	10,435,559	9,672,929	10,539,559
3)	Local Revenue	1,350,000	5,117,917	1,370,000
4)	Federal Revenue	-	-	-
5)	Total Revenue	\$ 140,469,784	\$ 140,631,679	\$ 151,110,226
	Expenditures			
6)	Academic Salaries	\$ 47,496,871	\$ 48,255,921	\$ 50,169,273
7)	Classified and Other Nonacademic Salaries	27,755,742	27,098,327	29,318,115
8)	Employee Benefits	37,296,702	34,219,862	40,095,037
9)	Supplies and Materials	1,238,373	1,351,465	1,218,311
10)	Other Operating Expenses and Services	8,863,716	9,083,427	11,398,020
11)	Capital Outlay	6,957,260	6,705,858	717,155
12)	Other Outgo	23,553,099	17,961,207	16,615,579
13)	Total Expenditures	\$ 153,161,763	\$ 144,676,067	\$ 149,531,490
	Contingencies/Transfers Out			
14)	One-Time Initiatives	\$ -	\$ -	\$ -
15)	Unfunded Retiree Liability	-	-	-
16)	Capital Outlay Transfer (TCO)	1,000,000	1,000,000	1,000,000
17)	Information Technology (TCO - Carryover)	326,128	91,602	500,000
18)	Health Fund Transfer	6,500	6,500	6,500
19)	Cal-STRS On-Behalf Payment	4,000,000	4,000,000	4,000,000
20)	Total Contingencies/Transfers Out	\$ 5,332,628	\$ 5,098,102	\$ 5,506,500
21)	Total Expenditures and Contingencies/Transfers Out	\$ 158,494,391	\$ 149,774,169	\$ 155,037,990
22)	Increase/Decrease in Fund Balance	\$ (18,024,607)	\$ (9,142,490)	\$ (3,927,764)
23)	Beginning Fund Balance	\$ 39,390,864	\$ 39,425,319	\$ 30,282,829
24)	Reserve for Encumbrances, Prepaids, Inventory	1,005,850		-
25)	Required Reserve (Board Policy 6305)	15,416,176	14,578,000	14,953,149
26)	Reserve for PERS & STRS Rate Increases	3,000,000	3,000,000	3,000,000
27)	Site Specific Reserve	1,170,686	7,855,528	3,927,764
28)	Budget Planning	773,544	4,849,301	4,474,152
29)	Total Ending Fund Balance	\$ 21,366,256	\$ 30,282,829	\$ 26,355,065

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Unrestricted General Fund

		2022-23	2022-23	2023-24
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	Revenue			
	State Revenue			
1)	Apportionment	\$ -	\$ -	\$ -
2)	Other State Revenue	-	-	-
3)	Local Revenue	650,000	1,644,566	650,000
4)	Federal Revenue	-	-	-
5)	Total Revenue	\$ 650,000	\$ 1,644,566	\$ 650,000
	Expenditures			
6)	Academic Salaries	\$ 39,691,661	\$ 40,178,213	\$ 42,172,883
7)	Classified and Other Nonacademic Salaries	9,868,251	9,559,459	10,118,994
8)	Employee Benefits	21,842,385	19,973,704	23,705,194
9)	Supplies and Materials	249,875	153,733	306,397
10)	Other Operating Expenses and Services	1,424,885	1,268,270	1,784,843
11)	Capital Outlay	915,721	556,017	220,355
12)	Other Outgo	6,782,407	3,677,958	6,270,543
13)	Total Expenditures	80,775,185	75,367,355	84,579,209
	Contingencies/Transfers Out			
14)	One-Time Initiatives	\$ -	\$ -	\$ -
15)	Unfunded Retiree Liability	-	-	-
16)	Capital Outlay Transfer (TCO)	-	-	-
17)	Information Technology (TCO - Carryover)	-	-	-
18)	Health Fund Transfer	-	-	-
19)	Cal-STRS On-Behalf Payment	-	-	-
20)	Total Contingencies/Transfers Out	\$ -	\$ -	\$ -
21)	Total Expenditures and Contingencies/Transfers Out	\$ 80,775,185	\$ 75,367,355	\$ 84,579,209
22)	Site Specific Reserve Expenditures	\$ 2,822,139	\$ 371,768	\$ 2,334,233
23)	Budget Savings/Budget (Deficit)	-	2,957,459	-
24)	Beginning Fund Balance	\$ -	2,822,139	\$ -
25)	Reserve for Encumbrances, Prepaids, Inventory	66,502	-	-
26)	Required Reserve (Board Policy 6305)	-	-	-
27)	Reserve for PERS & STRS Rate Increase	-	-	-
28)	Site Specific Reserve	-	4,668,466	2,334,233
29)	Budget Planning	-	739,365	-
30)	Total Ending Fund Balance	\$ 66,502	\$ 5,407,830	\$ 2,334,233

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Unrestricted General Fund

		2022-23	2022-23	2023-24
		<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	388,713	80,000
4)	Federal Revenue	-	-	-
5)	Total Revenue	\$ 80,000	\$ 388,713	\$ 80,000
	Expenditures			
6)	Academic Salaries	\$ 6,991,581	\$ 7,286,031	\$ 7,284,555
7)	Classified and Other Nonacademic Salaries	2,774,584	2,395,579	2,863,318
8)	Employee Benefits	4,737,048	4,084,511	4,791,914
9)	Supplies and Materials	73,100	38,802	68,715
10)	Other Operating Expenses and Services	665,786	436,678	666,456
11)	Capital Outlay	45,927	47,066	24,156
12)	Other Outgo	1,358,503	945,906	1,836,901
13)	Total Expenditures	\$ 16,646,529	\$ 15,234,574	\$ 17,536,015
	Contingencies/Transfers Out			
14)	One-Time Initiatives	\$ -	\$ -	\$ -
15)	Unfunded Retiree Liability	-	-	-
16)	Capital Outlay Transfer (TCO)	-	-	-
17)	Information Technology (TCO - Carryover)	-	-	-
18)	Health Fund Transfer	-	-	-
19)	Cal-STRS On-Behalf Payment	-	-	-
20)	Total Contingencies/Transfers Out	\$ -	\$ -	\$ -
21)	Total Expenditures and Contingencies/Transfers Out	\$ 16,646,529	\$ 15,234,574	\$ 17,536,015
22)	Site Specific Reserve Expenditures	\$ 386,327	\$ 79,500	\$ 960,016
23)	Budget Savings/Budget (Deficit)	-	1,105,128	-
24)	Beginning Fund Balance	\$ -	1,170,686	\$ -
25)	Reserve for Encumbrances, Prepaids, Inventory	19,379	-	-
26)	Required Reserve (Board Policy 6305)	-	-	-
27)	Reserve for PERS & STRS Rate Increase	-	-	-
28)	Site Specific Reserve	1,170,686	1,920,032	960,016
29)	Budget Planning	-	276,282	-
30)	Total Ending Fund Balance	\$ 1,190,065	\$ 2,196,314	\$ 960,016

YOSEMITE COMMUNITY COLLEGE DISTRICT

Central Services Unrestricted General Fund

		2022-23	2022-23	2023-24
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	Revenue			
	State Revenue			
1)	Apportionment	\$ 128,684,225	\$ 125,840,833	\$ 139,200,667
2)	Other State Revenue	6,435,559	5,672,929	6,539,559
3)	Local Revenue	620,000	3,084,639	640,000
4)	Federal Revenue	-	-	-
5)	Total Revenue	\$ 135,739,784	\$ 134,598,401	\$ 146,380,226
	Expenditures			
6)	Academic Salaries	\$ 813,629	\$ 791,677	\$ 711,835
7)	Classified and Other Nonacademic Salaries	15,112,907	15,143,290	16,335,803
8)	Employee Benefits	10,717,269	10,161,647	11,597,929
9)	Supplies and Materials	915,398	1,158,929	843,199
10)	Other Operating Expenses and Services	975,569	1,557,539	981,690
11)	Capital Outlay	4,990,351	5,097,514	472,644
12)	Other Outgo	4,412,189	2,337,343	2,508,135
13)	Total Expenditures	\$ 37,937,312	\$ 36,247,938	\$ 33,451,235
	Contingencies/Transfers Out			
14)	One-Time Initiatives	\$ -	\$ -	\$ -
15)	Unfunded Retiree Liability	-	-	-
16)	Capital Outlay Transfer (TCO)	-	-	-
17)	Information Technology (TCO - Carryover)	-	16,002	-
18)	Health Fund Transfer	-	-	-
19)	Cal-STRS On-Behalf Payment	-	-	-
20)	Total Contingencies/Transfers Out	\$ -	\$ 16,002	\$ -
21)	Total Expenditures and Contingencies/Transfers Out	\$ 37,937,312	\$ 36,263,940	\$ 33,451,235
22)	Site Specific Reserve Expenditures	\$ 3,533,411	\$ 3,533,411	\$ 633,515
23)	Budget Savings/Budget (Deficit)	-	1,689,374	-
24)	Beginning Fund Balance	\$ -	3,533,411	\$ -
25)	Reserve for Encumbrances, Prepaids, Inventory	919,969	-	-
26)	Required Reserve (Board Policy 6305)	-	-	-
27)	Reserve for PERS & STRS Rate Increase	-	-	-
28)	Site Specific Reserve	-	1,267,030	633,515
29)	Budget Planning	-	422,343	-
30)	Total Ending Fund Balance	\$ 919,969	\$ 1,689,374	\$ 633,515

YOSEMITE COMMUNITY COLLEGE DISTRICT

Institutional Costs and Other Expenditures Unrestricted General Fund

		2022-23	2022-23	2023-24
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	Revenue			
	State Revenue			
1)	Apportionment	\$ -	\$ -	\$ -
2)	Other State Revenue	4,000,000	4,000,000	4,000,000
3)	Local Revenue	-	-	-
4)	Federal Revenue	-	-	-
5)	Total Revenue	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
	Expenditures			
6)	Academic Salaries	\$ -	\$ -	\$ -
7)	Classified and Other Nonacademic Salaries	-	-	-
8)	Employee Benefits	-	-	-
9)	Supplies and Materials	-	-	-
10)	Other Operating Expenses and Services	5,797,476	5,820,940	7,965,031
11)	Capital Outlay	1,005,261	1,005,261	-
12)	Other Outgo	11,000,000	11,000,000	6,000,000
13)	Total Expenditures	\$ 17,802,737	\$ 17,826,201	\$ 13,965,031
	Contingencies/Transfers Out			
14)	One-Time Initiatives - Stipends	\$ -	\$ -	\$ -
15)	Unfunded Retiree Liability	-	-	-
16)	Capital Outlay Transfer (TCO)	1,000,000	1,000,000	1,000,000
17)	Information Technology (TCO & Web - Carryover)	326,128	75,600	500,000
18)	Health Fund Transfer	6,500	6,500	6,500
19)	Cal-STRS On-Behalf Payment	4,000,000	4,000,000	4,000,000
20)	Total Contingencies/Transfers Out	\$ 5,332,628	\$ 5,082,100	\$ 5,506,500
21)	Total Expenditures and Contingencies/Transfers Out	\$ 23,135,365	\$ 22,908,301	\$ 19,471,531
22)	Budget Savings/Budget (Deficit)	\$ -	\$ 227,064	\$ -
23)	Beginning Fund Balance	\$ -	\$ -	\$ -
24)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
25)	Required Reserve (Board Policy 6305)	-	-	-
26)	Reserve for PERS & STRS Rate Increase	-	-	-
27)	College Specific Reserve	-	-	-
28)	Budget Planning	-	227,064	-
29)	Total Ending Fund Balance	\$ -	\$ 227,064	\$ -

YOSEMITE COMMUNITY COLLEGE DISTRICT

District Total Restricted General Fund

		2022-23	2022-23	2023-24
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	Revenue			
1)	State Revenue	\$ 29,107,000	\$ 36,713,370	\$ 36,716,000
2)	Local Revenue	5,089,000	3,706,924	4,020,000
3)	Federal Revenue	30,629,000	20,400,277	21,579,750
4)	Transfers In	11,069,000	7,586,484	6,587,000
5)	Total Revenue	\$ 75,894,000	\$ 68,407,055	\$ 68,902,750
	Expenditures			
6)	Academic Salaries	\$ 6,827,000	\$ 6,797,858	\$ 6,820,000
7)	Classified and Other Nonacademic Salaries	11,592,000	12,098,003	12,350,000
8)	Employee Benefits	8,183,000	8,398,384	8,399,000
9)	Supplies and Materials	2,122,000	2,480,399	2,508,250
10)	Other Operating Expenses and Services	8,362,000	6,396,465	6,449,500
11)	Capital Outlay	7,900,000	11,849,235	11,856,000
12)	Other Outgo	13,752,000	16,831,036	16,863,000
13)	Total Expenditures	\$ 58,738,000	\$ 64,851,380	\$ 65,245,750
14)	Transfers Out	\$ 14,264,000	\$ 3,703,599	\$ 3,800,000
15)	Total Expenditures and Transfers Out	\$ 73,002,000	\$ 68,554,979	\$ 69,045,750
16)	Increase/Decrease in Fund Balance	\$ 2,892,000	\$ (147,924)	\$ (143,000)
17)	Beginning Fund Balance	\$ 12,868,396	\$ 12,868,395	\$ 12,720,471
18)	Reserve for Parking Fund	294,077	11,099,640	1,288,245
19)	Committed	15,466,319	1,620,831	11,289,226
20)	Total Ending Fund Balance	\$ 15,760,396	\$ 12,720,471	\$ 12,577,471

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Restricted General Fund

		2022-23	2022-23	2023-24
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	Revenue			
1)	State Revenue	\$ 22,642,000	\$ 28,793,021	\$ 28,794,000
2)	Local Revenue	4,597,000	2,887,082	3,200,000
3)	Federal Revenue	22,865,000	15,012,681	16,191,750
4)	Transfers In	9,547,000	6,118,962	5,119,000
5)	Total Revenue	\$ 59,651,000	\$ 52,811,746	\$ 53,304,750
	Expenditures			
6)	Academic Salaries	\$ 5,315,000	\$ 5,279,366	\$ 5,300,000
7)	Classified and Other Nonacademic Salaries	7,894,000	8,198,219	8,450,000
8)	Employee Benefits	5,199,000	5,773,699	5,774,000
9)	Supplies and Materials	1,731,000	1,961,505	1,988,250
10)	Other Operating Expenses and Services	5,370,000	3,049,589	3,101,500
11)	Capital Outlay	6,799,000	10,778,248	10,784,000
12)	Other Outgo	11,211,000	14,326,149	14,327,000
13)	Total Expenditures	\$ 43,519,000	\$ 49,366,775	\$ 49,724,750
14)	Transfers Out	\$ 13,240,000	\$ 3,588,063	\$ 3,580,000
15)	Total Expenditures and Transfers Out	\$ 56,759,000	\$ 52,954,838	\$ 53,304,750
16)	Increase/Decrease in Fund Balance	\$ 2,892,000	\$ (143,091)	\$ -
17)	Beginning Fund Balance	11,461,209	\$ 10,359,957	\$ 10,216,866
18)	Reserves	-	8,596,880	-
19)	Committed	14,353,209	1,619,986	10,216,866
20)	Total Ending Fund Balance	\$ 14,353,209	\$ 10,216,866	\$ 10,216,866

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Restricted General Fund

			2022-23	2022-23	2023-24
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	Revenue				
1)		State Revenue	\$ 5,216,000	\$ 7,132,537	\$ 7,134,000
2)		Local Revenue	307,000	475,930	\$ 476,000
3)		Federal Revenue	4,962,000	2,471,786	\$ 2,472,000
4)		Transfers In	330,000	237,522	238,000
5)	Total Revenue		\$ 10,815,000	\$ 10,317,774	\$ 10,320,000
	Expenditures				
6)		Academic Salaries	\$ 1,511,000	\$ 1,518,124	\$ 1,519,000
7)		Classified and Other Nonacademic Salaries	2,249,000	2,332,934	2,333,000
8)		Employee Benefits	1,685,000	1,761,741	1,762,000
9)		Supplies and Materials	348,000	443,845	444,000
10)		Other Operating Expenses and Services	1,037,000	845,373	846,000
11)		Capital Outlay	1,091,000	867,894	868,000
12)		Other Outgo	2,050,000	2,195,449	2,196,000
13)	Total Expenditures		\$ 9,971,000	\$ 9,965,361	\$ 9,968,000
14)	Transfers Out		\$ 844,000	\$ 47,732	\$ 152,000
15)	Total Expenditures and Transfers Out		\$ 10,815,000	\$ 10,013,093	\$ 10,120,000
16)	Increase/Decrease in Fund Balance		\$ -	\$ 304,681	\$ 200,000
17)	Beginning Fund Balance		49,180	\$ 1,150,431	\$ 1,455,112
18)		Reserves	-	1,214,515	-
19)		Committed	49,180	240,597	1,655,112
20)	Total Ending Fund Balance		\$ 49,180	\$ 1,455,112	\$ 1,655,112

YOSEMITE COMMUNITY COLLEGE DISTRICT

Central Services Restricted General Fund

			2022-23	2022-23	2023-24
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	Revenue				
1)	State Revenue		\$ 1,249,000	\$ 787,812	\$ 788,000
2)	Local Revenue		185,000	343,911	344,000
3)	Federal Revenue		2,802,000	2,915,811	2,916,000
4)	Transfers In		1,192,000	1,230,000	1,230,000
5)	Total Revenue		\$ 5,428,000	\$ 5,277,534	\$ 5,278,000
	Expenditures				
6)	Academic Salaries		\$ 1,000	\$ 368	\$ 1,000
7)	Classified and Other Nonacademic Salaries		1,449,000	1,566,850	1,567,000
8)	Employee Benefits		1,299,000	862,945	863,000
9)	Supplies and Materials		43,000	75,049	76,000
10)	Other Operating Expenses and Services		1,955,000	2,501,502	2,502,000
11)	Capital Outlay		10,000	203,093	204,000
12)	Other Outgo		491,000	309,438	340,000
13)	Total Expenditures		\$ 5,248,000	\$ 5,519,244	\$ 5,553,000
14)	Transfers Out		\$ 180,000	\$ 67,804	\$ 68,000
15)	Total Expenditures and Transfers Out		\$ 5,428,000	\$ 5,587,048	\$ 5,621,000
16)	Increase/Decrease in Fund Balance		\$ -	\$ (309,514)	\$ (343,000)
17)	Beginning Fund Balance		\$ 1,358,007	\$ 1,358,007	\$ 1,048,493
18)	Reserves		294,077	1,288,245	1,288,245
19)	Committed		1,063,930	(239,752)	(582,752)
20)	Total Ending Fund Balance		\$ 1,358,007	\$ 1,048,493	\$ 705,493

Capital Projects Funds Description

Capital Outlay Projects Fund

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

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

YOSEMITE COMMUNITY COLLEGE DISTRICT

Capital Outlay Fund

			2022-23	2022-23	2023-24
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
		Revenue			
1)		State Revenue	\$ 9,092,854	\$ 12,169,928	\$ -
2)		Local Revenue	1,870,000	1,497,944	1,400,000
3)		Federal Revenue	-	-	-
4)		Total Revenue	\$ 10,962,854	\$ 13,667,872	\$ 1,400,000
		Expenditures			
5)		Supplies and Materials	\$ 946,172	\$ 379,705	\$ 392,930
6)		Other Operating Expenses and Services	828,833	1,382,960	1,364,991
7)		Capital Outlay	5,710,710	7,032,667	9,941,075
8)		Other Outgo	11,685,998	29,436	8,029,000
9)		Total Expenditures	\$ 19,171,713	\$ 8,824,769	\$ 19,727,996
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ (8,208,859)	\$ 4,843,103	\$ (18,327,996)
11)		Other Financing Sources (Transfers In)	15,591,880	18,757,915	8,062,000
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ 7,383,021	\$ 23,601,018	\$ (10,265,996)
14)		Beginning Fund Balance	\$ 13,116,564	\$ 13,116,564	\$ 36,717,583
15)		Ending Fund Balance	\$ 20,499,585	\$ 36,717,583	\$ 26,451,587

Special Revenue Funds Description

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

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

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

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

Special Revenue Subfunds

Cafeteria Fund

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

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

The food served by cafeterias shall be “sold to the patrons of the cafeteria at such prices as will pay the cost of maintaining the cafeteria, exclusive of the costs charged against the funds of the community college district by resolution of the governing board” (CCR §59013). “Costs charged against the funds of the community college district” may include the cost of housing and equipping the cafeteria and the cost of replacement of equipment and utilities if the governing

board elects to subsidize such costs. The intent of CCR §59013 appears to be for food service operation to be cost recovery rather than a revenue-producing activity.

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

Farm Operation Fund

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

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Cafeteria Fund

			2022-23	2022-23	2023-24
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
		Revenue			
1)		Local Revenue	\$ 598,500	\$ 642,000	\$ 951,500
2)		Total Revenue	\$ 598,500	\$ 642,000	\$ 951,500
		Expenditures			
3)		Classified and Other Nonacademic Salaries	\$ 396,000	\$ 400,004	\$ 439,000
4)		Employee Benefits	257,500	224,331	292,400
5)		Supplies and Materials	124,950	292,065	301,150
6)		Other Operating Expenses and Services	35,250	54,177	40,025
7)		Capital Outlay	1,000	1,162	11,000
8)		Other Outgo	-	-	-
9)		Total Expenditures	\$ 814,700	\$ 971,739	\$ 1,083,575
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ (216,200)	\$ (329,739)	\$ (132,075)
11)		Other Financing Sources (Transfers In)	216,200	329,739	132,075
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -
14)		Beginning Fund Balance	\$ 1,222,375	\$ 1,222,375	\$ 1,222,375
15)		Ending Fund Balance	\$ 1,222,375	\$ 1,222,375	\$ 1,222,375

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Cafeteria Fund

			2022-23	2022-23	2023-24
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
		Revenue			
1)		Local Revenue	\$ 311,100	\$ 205,560	\$ 311,100
2)		Total Revenue	\$ 311,100	\$ 205,560	\$ 311,100
		Expenditures			
3)		Classified and Other Nonacademic Salaries	\$ 97,538	\$ 111,680	\$ 111,191
4)		Employee Benefits	59,865	74,130	78,641
5)		Supplies and Materials	120,550	138,665	124,275
6)		Other Operating Expenses and Services	18,303	10,030	12,893
7)		Capital Outlay	1,172	1,389	1,000
8)		Other Outgo	-	-	-
9)		Total Expenditures	\$ 297,428	\$ 335,894	\$ 328,000
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ 13,672	\$ (130,334)	\$ (16,900)
11)		Other Financing Sources (Transfers In)	-	400,000	16,900
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ 13,672	\$ 269,666	\$ -
14)		Beginning Fund Balance	\$ 64,011	\$ 64,011	\$ 333,677
15)		Ending Fund Balance	\$ 77,683	\$ 333,677	\$ 333,677

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Farm Operation Fund

			2022-23	2022-23	2023-24
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
		Revenue			
1)		Local Revenue	\$ 415,050	\$ 457,533	\$ 475,400
2)		Total Revenue	\$ 415,050	\$ 457,533	\$ 475,400
		Expenditures			
3)		Classified and Other Nonacademic Salaries	\$ 41,500	\$ 30,155	\$ 43,000
4)		Employee Benefits	600	1,516	600
5)		Supplies and Materials	293,600	315,305	341,350
6)		Other Operating Expenses and Services	97,650	119,634	124,900
7)		Capital Outlay	3,000	1,583	5,000
8)		Other Outgo	-	-	-
9)		Total Expenditures	\$ 436,350	\$ 468,194	\$ 514,850
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ (21,300)	\$ (10,661)	\$ (39,450)
11)		Other Financing Sources (Transfers In)	21,300	-	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ -	\$ (10,661)	\$ (39,450)
14)		Beginning Fund Balance	\$ 537,737	\$ 537,737	\$ 527,076
15)		Ending Fund Balance	\$ 537,737	\$ 527,076	\$ 487,626

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

			2022-23	2022-23	2023-24
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
		Revenue			
1)		State Revenue	\$ 4,000,000	\$ 4,427,581	4,430,000
2)		Local Revenue	60	93	100
3)		Federal Revenue	34,000,000	33,148,852	33,150,000
4)		Total Revenue	\$ 38,000,060	\$ 37,576,525	\$ 37,580,100
		Expenditures			
5)		Supplies and Materials	\$ -	-	\$ -
6)		Other Operating Expenses and Services	-	-	-
7)		Capital Outlay	-	-	-
8)		Other Outgo	38,000,060	37,331,372	37,580,100
9)		Total Expenditures	\$ 38,000,060	\$ 37,331,372	\$ 37,580,100
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ 245,154	\$ -
11)		Other Financing Sources (Transfers In)	-	\$ (245,154)	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ -	\$ -	\$ -
14)		Beginning Fund Balance	\$ 77,080	\$ 77,080	\$ 77,080
15)		Ending Fund Balance	\$ 77,080	\$ 77,080	\$ 77,080

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Student Financial Aid Fund

			2022-23	2022-23	2023-24
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
		Revenue			
1)		State Revenue	\$ 379,000	\$ 587,057	\$ 588,000
2)		Local Revenue	-	-	-
3)		Federal Revenue	3,987,000	4,307,076	4,310,000
4)		Total Revenue	\$ 4,366,000	\$ 4,894,133	\$ 4,898,000
		Expenditures			
5)		Supplies and Materials	\$ -	\$ -	\$ -
6)		Other Operating Expenses and Services	-	-	-
7)		Capital Outlay	-	-	-
8)		Other Outgo	4,366,000	4,915,532	4,898,000
9)		Total Expenditures	\$ 4,366,000	\$ 4,915,532	\$ 4,898,000
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ (21,399)	\$ -
11)		Other Financing Sources (Transfers In)	-	\$ 21,398	-
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

			2022-23	2022-23	2023-24
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
		Revenue			
1)		Local Revenue	\$ 300,000	\$ 431,306	\$ 300,000
2)		Total Revenue	\$ 300,000	\$ 431,306	\$ 300,000
		Expenditures			
3)		Classified and Other Nonacademic Salaries	\$ 50,000	\$ 38,001	\$ 50,000
4)		Employee Benefits	40,000	24,642	40,000
5)		Supplies and Materials	11,000	4,156	11,000
6)		Other Operating Expenses and Services	180,000	102,124	198,000
7)		Capital Outlay	1,000	-	1,000
8)		Other Outgo	-	-	-
9)		Total Expenditures	\$ 282,000	\$ 168,924	\$ 300,000
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ 18,000	\$ 262,383	\$ -
11)		Other Financing Sources (Transfers In)	-	-	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ 18,000	\$ 262,383	\$ -
14)		Beginning Fund Balance	\$ 789,640	\$ 789,640	\$ 1,052,023
15)		Ending Fund Balance	\$ 807,640	\$ 1,052,023	\$ 1,052,023

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Associated Students Fund

			2022-23	2022-23	2023-24
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	Revenue				
1)	Local Revenue		\$ 60,000	\$ 53,900	\$ 55,000
2)	Total Revenue		\$ 60,000	\$ 53,900	\$ 55,000
	Expenditures				
3)	Classified and Other Nonacademic Salaries		\$ -	\$ -	\$ -
4)	Employee Benefits		-	-	-
5)	Supplies and Materials		9,000	1,471	7,000
6)	Other Operating Expenses and Services		31,766	12,050	20,000
7)	Capital Outlay		-	449	600
8)	Other Outgo		5,000	-	5,000
9)	Total Expenditures		\$ 45,766	\$ 13,970	\$ 32,600
10)	Excess/(Deficiency) of Revenues over Expenditures		\$ 14,234	\$ 39,929	\$ 22,400
11)	Other Financing Sources (Transfers In)		-	-	-
12)	Other Outgo (Transfers Out)		-	-	-
13)	Net Increase/(Decrease) in Fund Balance		\$ 14,234	\$ 39,929	\$ 22,400
14)	Beginning Fund Balance		\$ 231,799	\$ 231,799	\$ 271,728
15)	Ending Fund Balance		\$ 246,033	\$ 271,728	\$ 294,128

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Student Representative Fee Fund

			2022-23	2022-23	2023-24
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
		Revenue			
1)		Local Revenue	\$ 60,000	\$ 81,770	\$ 60,000
2)		Total Revenue	\$ 60,000	\$ 81,770	\$ 60,000
		Expenditures			
3)		Classified and Other Nonacademic Salaries	\$ -	\$ -	\$ -
4)		Employee Benefits	-	-	-
5)		Supplies and Materials	-	-	-
6)		Other Operating Expenses and Services	60,000	46,825	30,000
7)		Capital Outlay	-	-	-
8)		Other Outgo	-	-	30,000
9)		Total Expenditures	\$ 60,000	\$ 46,825	\$ 60,000
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ 34,946	\$ -
11)		Other Financing Sources (Transfers In)	-	-	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ -	\$ 34,946	\$ -
14)		Beginning Fund Balance	\$ 343,562	\$ 343,562	\$ 378,508
15)		Ending Fund Balance	\$ 343,562	\$ 378,508	\$ 378,508

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Student Representative Fee Fund

			2022-23	2022-23	2023-24
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
		Revenue			
1)		Local Revenue	\$ 5,000	\$ 10,610	\$ 11,000
2)		Total Revenue	\$ 5,000	\$ 10,610	\$ 11,000
		Expenditures			
3)		Classified and Other Nonacademic Salaries	\$ -	\$ -	\$ -
4)		Employee Benefits	-	-	-
5)		Supplies and Materials	-	671	2,000
6)		Other Operating Expenses and Services	5,000	1,956	4,000
7)		Capital Outlay	-	-	-
8)		Other Outgo	-	-	-
9)		Total Expenditures	\$ 5,000	\$ 2,627	\$ 6,000
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ 7,984	\$ 5,000
11)		Other Financing Sources (Transfers In)	-	-	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ -	\$ 7,984	\$ 5,000
14)		Beginning Fund Balance	\$ 27,212	\$ 27,212	\$ 35,196
15)		Ending Fund Balance	\$ 27,212	\$ 35,196	\$ 40,196

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Student Center Fee Fund

			2022-23	2022-23	2023-24
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
		Revenue			
1)		Local Revenue	\$ 100,000	\$ 150,711	\$ 150,000
2)		Total Revenue	\$ 100,000	\$ 150,711	\$ 150,000
		Expenditures			
3)		Classified and Other Nonacademic Salaries	\$ 98,000	\$ 86,521	\$ 98,000
4)		Employee Benefits	65,000	63,423	65,000
5)		Supplies and Materials	-	88	-
6)		Other Operating Expenses and Services	-	-	-
7)		Capital Outlay	-	-	-
8)		Other Outgo	-	-	-
9)		Total Expenditures	\$ 163,000	\$ 150,032	\$ 163,000
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ (63,000)	\$ 679	\$ (13,000)
11)		Other Financing Sources (Transfers In)	-	-	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ (63,000)	\$ 679	\$ (13,000)
14)		Beginning Fund Balance	\$ 187,832	\$ 187,832	\$ 188,511
15)		Ending Fund Balance	\$ 124,832	\$ 188,511	\$ 175,511

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Student Center Fee Fund

			2022-23	2022-23	2023-24
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
		Revenue			
1)		Local Revenue	\$ 17,800	\$ 21,633	\$ 22,000
2)		Total Revenue	\$ 17,800	\$ 21,633	\$ 22,000
		Expenditures			
3)		Classified and Other Nonacademic Salaries	\$ 15,000	\$ 7,635	\$ 15,000
4)		Employee Benefits	10,800	3,690	5,000
5)		Supplies and Materials	4,000	769	2,000
6)		Other Operating Expenses and Services	(27,000)	-	-
7)		Capital Outlay	15,000	-	-
8)		Other Outgo	-	-	-
9)		Total Expenditures	\$ 17,800	\$ 12,094	\$ 22,000
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ 9,539	\$ -
11)		Other Financing Sources (Transfers In)	-	-	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ -	\$ 9,539	\$ -
14)		Beginning Fund Balance	\$ 159,174	\$ 159,174	\$ 168,713
15)		Ending Fund Balance	\$ 159,174	\$ 168,713	\$ 168,713