



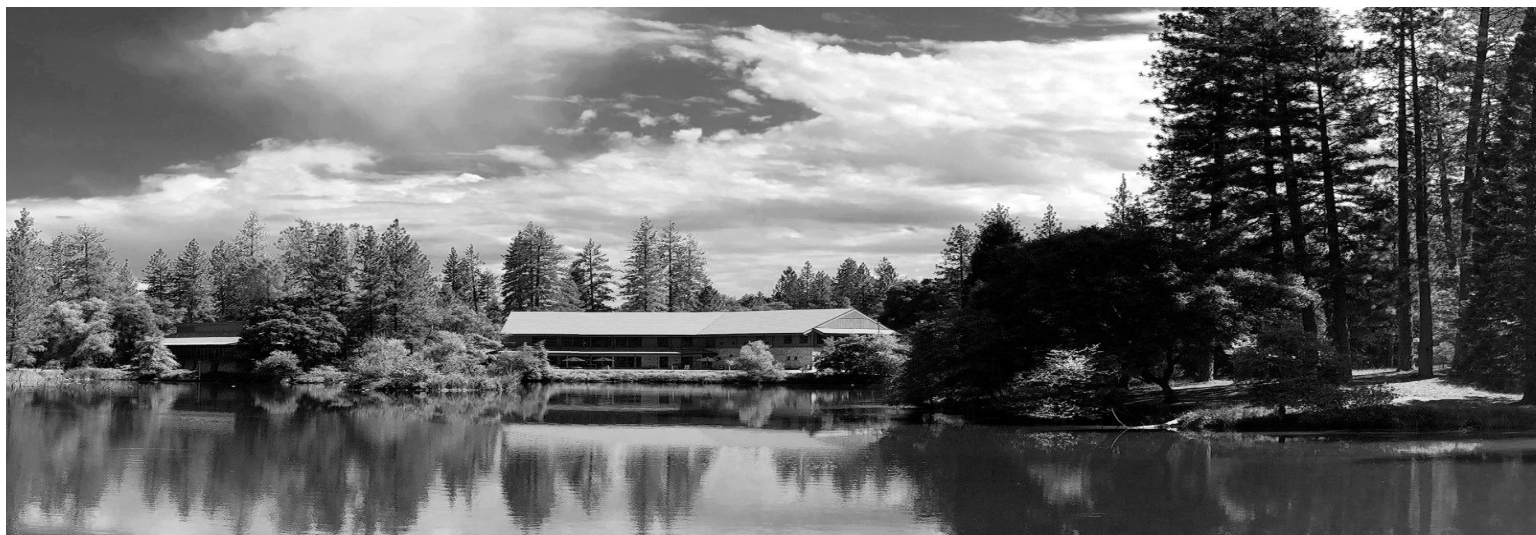
YOSEMITE COMMUNITY COLLEGE DISTRICT

2025-2026 TENTATIVE BUDGET



June 11, 2025

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 2024-25 academic year, there were approximately 28,750 students enrolled (unduplicated headcount), and the District employed a staff of approximately 1,800 (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 an institution over 100 years old, 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 2025.

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 revisions 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 modest surplus of \$363 million. The prior year budget included a two-year budget planning process that addressed a projected deficit of over \$30 billion for 2025-26. The budget reflects total reserve balances of approximately \$17 billion, including \$1.5 billion in the Public School System Stabilization Account. The state General Fund shows a decrease of about 1.4% in expenditures for the budget year. State General Fund expenditures are estimated at \$229 billion.

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 is estimated at \$118.9 billion for 2025-26, which represents a decrease of approximately \$265 million from the 2024-25 Revised state budget. Proposition 98 funding for community colleges in 2025-26 provides about \$359 million in ongoing budget adjustments. These budget adjustments include the following:

- Cost of Living Adjustment (COLA) for the Student-Centered Funding Formula (SCFF) in the amount of \$230.4 million, which equates to a 2.43% increase
- Provide COLA for several categorical programs of \$28.7 million
- Provide SCFF enrollment growth of \$30.4 million
- Provide expansion of Rising Scholars Network of \$30 million
- Create Common Cloud Data Platform for \$29 million

One-time allocations for community colleges in 2025-26 amounts to \$395 million for the following projects:

- Statewide Technology Transformation \$168 million
- Systemwide Common Cloud Data Platform \$134 million

- Expand Credit for Prior Learning \$93 million

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 Revision

The May Revision for the state addresses an estimated shortfall of \$12 billion to balance the budget and provide for a prudent discretionary reserve. The lowering of estimated revenues for the state relates to changes being implemented in Washington, D.C. The May Revision does not incorporate any effect of federal cuts that are currently under consideration in Congress. The May Revision anticipates that stock market volatility will reduce stock-based compensation to the largest California-based technology companies. However, as we have already seen during the month of May, the stock market (Dow and S&P 500) has clawed back all of the losses for 2025. The May Revision revenue estimates may be significantly different compared to the actual revenues once the fiscal year is over. The May Revision incorporates budget reductions (\$5 billion), revenue/borrowing (\$5.3 billion), and fund shifts (\$1.7 billion).

The budget proposal for the California Community Colleges is significantly brighter than the overall state budget based on Proposition 98 resources increasing significantly from the 2023-24 levels.

For the community college system, adjustments include the following:

- COLA for the SCFF at 2.30%
- COLA for several categorical programs
- Systemwide enrollment growth of 2.35%

One-time allocations remain limited:

- \$210 million to fully fund the SCFF in 2024-25
- \$300+ million reduction in one-time projects proposed in January

The May Revision also includes utilization of \$59 million from the Proposition 98 Rainy Day Fund and deferrals of \$532 million to a future year.

Information for the May Revision and the final adopted state budget will be incorporated into the Final Budget that will be presented to the Board of Trustees in September.

Student Centered Funding Formula

The District 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.

For YCCD, our base allocation, which makes up 70% of the SCFF, is funded on our FTES calculations over a three-year period of time, which will include 23/24, 24/25, and 25/26. The District has now reached and exceeded the FTES level compared to our 19/20 calculation. The May Revision should enable YCCD to claim all of the FTES growth achieved in 2024-25 and continue to plan for growth in 2025-26.

The supplemental allocation represents 20% of the SCFF calculation and will be calculated on the 24/25 headcount of AB540 students, Pell Grant recipients, and Promise Grant recipients. This calculation is based on one year only, unlike the base and student success portions of the SCFF.

The student success allocation represents 10% of the SCFF calculation and is based on a number of factors, including degree attainment, transfer, attainment of a living wage, and other factors. This allocation is based on a three-year average, which will include 22/23, 23/24, and 24/25.

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 was in a pilot phase for several years as DFAC worked through several important topics. The RAM received constituency group approval during the 2024-25 fiscal year.

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

The allocations to Columbia College and Central Services have exceeded their “fair share” of funding as calculated by the RAM. The RAM was created to align resource allocation with the newly implemented SCFF. In order to more appropriately allocate the SCFF earnings, Modesto Junior College should be allocated new resources made available to the District. It is expected that Modesto Junior College will continue to receive a larger share of the overall district budget as additional resources become available. The Tentative Budget does not reflect an on-going allocation to Modesto Junior College. However, a one-time allocation to Modesto Junior College in the amount of \$3.1 million to support the cost of the schedule is included in the Tentative Budget.

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. For the 2025-26 fiscal year, the

Tentative Budget includes a significant portion of the available site-specific reserves being spent by Modesto Junior College, Columbia College, and Central Services. This amount will be updated at the Final Budget.

YCCD Budget

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

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 8.7090%.

Salary increases for the California School Employees Association Chapter 420 (CSEA), Leadership Team Advisory Council (LTAC), and Executive employees are currently being negotiated and will be updated at the Final Budget.

Salary and benefit changes associated with step/column/longevity, other fringe benefit changes, and classification review estimated costs have been included in the Tentative Budget. The pension rate for PERS has decreased slightly for the 2025-26 fiscal year and those savings will be reflected in the Final Budget.

All eligible employees of the District are budgeted to receive medical benefits at a maximum rate of \$2,200 per month. Premiums for dental, life, workers compensation, and unemployment insurance are expected to remain similar for next year.

The Tentative Budget removes the annual retiree health benefits trust contribution of \$1 million. The trust is well funded, and contributions based on active employee payroll continue to be made.

Institutional cost increases for utilities are reflected in the budget. Insurance costs are expected to increase, but those changes are not yet known. Insurance costs will be adjusted at the Final Budget. Total Cost of Ownership amounts for Facilities and IT continue to be allocated, but they have now been moved to one-time allocations. Additional one-time allocations for facilities improvements will be included in the Final Budget based on available reserves.

The colleges continue to support free parking for students with COVID Block Grant resources while the District builds in ongoing funds to support this endeavor. Additional funding will be needed to support this in an ongoing manner in future years.

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 January Governor's Proposed Budget, Yosemite Community College District used the following assumptions to build its Tentative Budget:

Revenue Assumptions

- *Total Unrestricted General Fund Revenue - \$163,409,328*

1)	Total Computational Revenue <ul style="list-style-type: none">• 2.0% Deficit Factor	\$ 152,251,708 <\$3,045,034>
2)	State Mandated Block Grant	586,416
3)	Part-Time Faculty Allocation	382,133
4)	Part-Time Faculty Office Hours	224,800
5)	Enrollment Administration Fee	316,500
6)	Lottery	3,455,606
7)	Non-Resident Tuition	690,000
8)	Interest Income	2,000,000
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	\$ 163,409,328

Expenditure Assumptions

- *Total On-Going Unrestricted General Fund Expenditures – \$163,386,425*
- *Total One-Time Unrestricted General Fund Expenditures – \$10,313,970*
- *Total General Fund Expenditures - \$173,700,396*

1)	Base Budget ¹	\$ 152,422,156
	<i>On-Going Augmentation to the Base Budget</i>	
2)	Estimated Health Increase	860,754
3)	Cover longevity and step and column movement	1,164,011
4)	PERS and STRS rate increases/decrease	196,263
5)	Classification & Review (LTAC & CSEA)	1,072,267
6)	YFA Salary Increase of 8.709%	5,144,570
7)	Changes to Institutional Costs	226,405
8)	Additional Contract Negotiations - Estimated	2,300,000
9)	Total On-Going Unrestricted General Fund Expenditures	\$163,386,426
	<i>One Time Augmentations</i>	
10)	Site Specific Reserve Carryover	5,068,524
11)	IT TCO & Web Design Carryover	579,968
12)	Facilities and IT TCO	1,500,000
13)	MJC PTOL Schedule One Time Allocation	3,165,478
14)	Total Expenditures	\$173,700,396

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

Fund Balance Reconciliation

1)	Estimated Beginning Fund Balance	\$ 44,523,444
2)	Total Revenue	163,409,328
3)	On-Going Expenditures	<163,386,426>
4)	One-Time Expenditures	<10,313,970>
5)	Change in Fund Balance	<10,291,068>
6)	Ending Fund Balance	\$34,232,376

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

		2024-25	2024-25	2025-26
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	Revenue			
	State Revenue			
1)	Apportionment	\$ 144,708,371	\$ 144,708,371	\$ 149,206,674
2)	Other State Revenue	10,774,632	11,856,644	11,222,655
3)	Local Revenue	1,980,000	3,542,540	2,980,000
4)	Federal Revenue	-	-	-
5)	Total Revenue	\$ 157,463,003	\$ 160,107,556	\$ 163,409,329
	Expenditures			
6)	Academic Salaries	\$ 56,430,447	\$ 58,252,803	\$ 61,768,372
7)	Classified and Other Nonacademic Salaries	32,584,316	30,113,624	33,700,505
8)	Employee Benefits	42,411,931	39,234,624	44,804,932
9)	Supplies and Materials	2,146,471	1,657,542	1,620,203
10)	Other Operating Expenses and Services	13,034,460	12,606,152	13,950,262
11)	Capital Outlay	3,435,047	2,719,826	3,122,100
12)	Other Outgo	13,866,427	10,648,470	8,647,554
13)	Total Expenditures	\$ 163,909,099	\$ 155,233,041	\$ 167,613,928
	Contingencies/Transfers Out			
14)	One-Time Initiatives	\$ -	\$ -	\$ -
15)	Unfunded Retiree Liability	1,000,000	1,000,000	-
16)	Capital Outlay Transfer (TCO)	1,000,000	1,000,000	1,000,000
17)	Information Technology (TCO - Carryover)	1,105,840	451,454	1,079,968
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	\$ 7,112,340	\$ 6,457,954	\$ 6,086,468
21)	Total Expenditures and Contingencies/Transfers Out	\$ 171,021,439	\$ 161,690,994	\$ 173,700,396
22)	Increase/Decrease in Fund Balance	\$ (13,558,436)	\$ (1,583,438)	\$ (10,291,067)
23)	Beginning Fund Balance	\$ 45,078,288	\$ 46,106,882	\$ 44,523,444
24)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
25)	Required Reserve (Board Policy 6305)	16,390,911	15,770,000	16,761,393
26)	Reserve for PERS & STRS Rate Increases	3,000,000	3,000,000	3,000,000
27)	Site Specific Reserve	1,165,756	6,234,280	3,975,905
28)	IT TCO & Web Design	-	768,062	188,094
29)	Budget Planning	10,963,185	18,751,101	10,306,985
30)	Total Ending Fund Balance	\$ 31,519,852	\$ 44,523,444	\$ 34,232,377

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Unrestricted General Fund

		2024-25	2024-25	2025-26
		<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	1,024,815	650,000
4)	Federal Revenue	-	-	-
5)	Total Revenue	\$ 650,000	\$ 1,024,815	\$ 650,000
	Expenditures			
6)	Academic Salaries	\$ 48,277,063	48,583,486	\$ 54,759,303
7)	Classified and Other Nonacademic Salaries	11,487,885	10,897,495	11,987,757
8)	Employee Benefits	24,876,326	23,245,803	26,413,350
9)	Supplies and Materials	899,851	174,529	502,414
10)	Other Operating Expenses and Services	3,448,913	2,411,380	3,126,077
11)	Capital Outlay	1,218,143	489,012	1,311,954
12)	Other Outgo	5,189,206	6,433,400	146,041
13)	Total Expenditures	\$ 95,397,387	\$ 92,235,104	\$ 98,246,896
	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	\$ 95,397,387	\$ 92,235,104	\$ 98,246,896
22)	Site Specific Reserve Expenditures	\$ 6,444,204	\$ 4,800,100	\$ 1,644,104
23)	Budget Savings/Budget (Deficit)	-	1,518,179	-
24)	Beginning Fund Balance	\$ -	\$ 6,444,204	\$ -
25)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
26)	Required Reserve (Board Policy 6305)	-	-	-
27)	Reserve for PERS & STRS Rate Increase	-	-	-
28)	Site Specific Reserve	-	1,644,104	1,138,634
29)	Budget Planning	-	-	-
30)	Total Ending Fund Balance	\$ -	\$ 1,644,104	\$ 1,138,634

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Unrestricted General Fund

		2024-25	2024-25	2025-26
		<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	86,314	80,000
4)	Federal Revenue	-	-	-
5)	Total Revenue	\$ 80,000	\$ 86,314	\$ 80,000
	Expenditures			
6)	Academic Salaries	\$ 7,470,246	\$ 8,940,565	\$ 6,287,642
7)	Classified and Other Nonacademic Salaries	3,214,187	2,929,846	3,665,072
8)	Employee Benefits	4,757,437	4,908,934	5,480,698
9)	Supplies and Materials	147,771	125,712	107,847
10)	Other Operating Expenses and Services	1,191,310	866,129	997,671
11)	Capital Outlay	445,044	485,571	443,297
12)	Other Outgo	3,287,451	2,428,570	1,913,257
13)	Total Expenditures	\$ 20,513,446	\$ 20,685,327	\$ 18,895,483
	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	\$ 20,513,446	\$ 20,685,327	\$ 18,895,483
22)	Site Specific Reserve Expenditures	\$ 1,165,755	\$ 481,051	\$ 684,704
23)	Budget Savings/Budget (Deficit)	-	(856,586)	-
24)	Beginning Fund Balance	\$ -	\$ 2,331,511	\$ -
25)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
26)	Required Reserve (Board Policy 6305)	-	-	-
27)	Reserve for PERS & STRS Rate Increase	-	-	-
28)	Site Specific Reserve	1,165,756	1,850,460	309,171
29)	Budget Planning	-	-	-
30)	Total Ending Fund Balance	\$ 1,165,756	\$ 1,850,460	\$ 309,171

YOSEMITE COMMUNITY COLLEGE DISTRICT

Central Services Unrestricted General Fund

		2024-25	2024-25	2025-26
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	Revenue			
	State Revenue			
1)	Apportionment	\$ 144,708,371	\$ 144,708,371	\$ 149,206,674
2)	Other State Revenue	6,774,632	7,856,644	7,222,655
3)	Local Revenue	1,250,000	2,431,412	2,250,000
4)	Federal Revenue	-	-	-
5)	Total Revenue	\$ 152,733,003	\$ 154,996,427	\$ 158,679,329
	Expenditures			
6)	Academic Salaries	\$ 683,138	\$ 728,752	\$ 721,428
7)	Classified and Other Nonacademic Salaries	17,882,244	16,286,284	18,047,676
8)	Employee Benefits	12,778,168	11,079,886	12,910,884
9)	Supplies and Materials	1,098,849	1,357,301	1,009,942
10)	Other Operating Expenses and Services	2,166,306	1,993,424	1,946,353
11)	Capital Outlay	821,860	746,250	392,488
12)	Other Outgo	3,912,430	772,519	3,190,855
13)	Total Expenditures	\$ 39,342,995	\$ 32,964,416	\$ 38,219,626
	Contingencies/Transfers Out			
14)	One-Time Initiatives	\$ -	\$ -	\$ -
15)	Unfunded Retiree Liability	-	-	-
16)	Capital Outlay Transfer (TCO)	-	-	-
17)	Information Technology (TCO - Carryover)	605,840	451,454	579,968
18)	Health Fund Transfer	-	-	-
19)	Cal-STRS On-Behalf Payment	-	-	-
20)	Total Contingencies/Transfers Out	\$ 605,840	\$ 451,454	\$ 579,968
21)	Total Expenditures and Contingencies/Transfers Out	\$ 39,948,835	\$ 33,415,870	\$ 38,799,594
22)	Site Specific Reserve Expenditures	\$ 3,247,790	\$ 508,074	\$ 2,739,716
23)	IT TCO & Web Design	\$ 751,195	\$ 483,133	\$ 579,968
24)	Budget Savings/Budget (Deficit)	-	3,370,801	-
25)	Beginning Fund Balance	\$ -	\$ 3,247,791	\$ -
26)	Reserve for Encumbrances, Prepaids, Inventory	-	-	-
27)	Required Reserve (Board Policy 6305)	-	-	-
28)	Reserve for PERS & STRS Rate Increase	-	-	-
29)	Site Specific Reserve	-	2,739,716	2,528,100
30)	IT TCO & Web Design	-	768,062	188,094
31)	Budget Planning	-	-	-
32)	Total Ending Fund Balance	\$ -	\$ 3,507,778	\$ 2,716,195

YOSEMITE COMMUNITY COLLEGE DISTRICT

Institutional Costs and Other Expenditures Unrestricted General Fund

		2024-25	2024-25	2025-26
		<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	6,227,931	7,335,219	7,880,161
11)	Capital Outlay	950,000	998,993	974,361
12)	Other Outgo	1,477,340	1,013,980	3,397,401
13)	Total Expenditures	\$ 8,655,271	\$ 9,348,193	\$ 12,251,923
	Contingencies/Transfers Out			
14)	One-Time Initiatives - Stipends	\$ -	\$ -	\$ -
15)	Unfunded Retiree Liability	1,000,000	1,000,000	-
16)	Capital Outlay Transfer (TCO)	1,000,000	1,000,000	1,000,000
17)	Information Technology (TCO& Web - Carryover)	500,000	-	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	\$ 6,506,500	\$ 6,006,500	\$ 5,506,500
21)	Total Expenditures and Contingencies/Transfers Out	\$ 15,161,771	\$ 15,354,693	\$ 17,758,423
22)	Budget Savings/Budget (Deficit)	\$ -	\$ (192,922)	\$ -
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	-	-	-
29)	Total Ending Fund Balance	\$ -	\$ -	\$ -

YOSEMITE COMMUNITY COLLEGE DISTRICT

District Total Restricted General Fund

		2024-25	2024-25	2025-26
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	Revenue			
1)	State Revenue	\$ 61,963,850	\$ 50,164,692	\$ 57,348,000
2)	Local Revenue	4,318,394	8,776,352	9,055,000
3)	Federal Revenue	3,982,862	7,426,045	7,520,000
4)	Transfers In	5,994,828	10,233,799	7,484,000
5)	Total Revenue	\$ 76,259,934	\$ 76,600,889	\$ 81,407,000
	Expenditures			
6)	Academic Salaries	\$ 6,446,428	\$ 6,020,834	\$ 6,497,222
7)	Classified and Other Nonacademic Salaries	11,869,087	15,486,986	16,231,955
8)	Employee Benefits	8,679,659	10,056,092	10,625,299
9)	Supplies and Materials	4,368,795	3,474,281	4,109,342
10)	Other Operating Expenses and Services	20,475,594	9,930,106	15,103,915
11)	Capital Outlay	3,095,329	6,969,862	7,099,353
12)	Other Outgo	25,627,552	21,465,869	21,812,688
13)	Total Expenditures	\$ 80,562,444	\$ 73,404,029	\$ 81,479,774
14)	Transfers Out	\$ 1,050,150	\$ 1,652,296	\$ 295,000
15)	Total Expenditures and Transfers Out	\$ 81,612,594	\$ 75,056,325	\$ 81,774,774
16)	Increase/Decrease in Fund Balance	\$ (5,352,660)	\$ 1,544,563	\$ (367,774)
17)	Beginning Fund Balance	\$ 16,540,042	\$ 16,523,258	\$ 18,067,821
18)	Total Ending Fund Balance	\$ 11,187,382	\$ 18,067,821	\$ 17,700,047

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Restricted General Fund

		2024-25	2024-25	2025-26
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	Revenue			
1)	State Revenue	\$ 35,840,396	\$ 35,859,132	\$ 35,860,000
2)	Local Revenue	3,892,398	7,662,813	7,940,000
3)	Federal Revenue	423,724	2,707,156	2,800,000
4)	Transfers In	5,916,109	8,694,928	5,945,000
5)	Total Revenue	\$ 46,072,627	\$ 54,924,029	\$ 52,545,000
	Expenditures			
6)	Academic Salaries	\$ 2,983,104	\$ 4,372,786	\$ 4,403,000
7)	Classified and Other Nonacademic Salaries	8,414,283	10,333,456	10,682,000
8)	Employee Benefits	5,055,569	6,619,957	6,620,000
9)	Supplies and Materials	3,017,923	2,695,463	2,740,500
10)	Other Operating Expenses and Services	4,034,175	4,033,432	4,071,500
11)	Capital Outlay	2,573,254	6,344,485	6,380,000
12)	Other Outgo	23,861,345	18,716,163	18,717,000
13)	Total Expenditures	\$ 49,939,653	\$ 53,115,741	\$ 53,614,000
14)	Transfers Out	\$ 1,050,150	\$ 1,294,288	\$ -
15)	Total Expenditures and Transfers Out	\$ 50,989,803	\$ 54,410,029	\$ 53,614,000
16)	Increase/Decrease in Fund Balance	\$ (4,917,176)	\$ 514,000	\$ (1,069,000)
17)	Beginning Fund Balance	\$ 14,017,255	\$ 14,000,505	\$ 14,514,505
18)	Total Ending Fund Balance	\$ 9,100,079	\$ 14,514,505	\$ 13,445,505

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Restricted General Fund

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	Revenue				
1)	State Revenue		\$ 25,112,633	\$ 13,177,036	\$ 20,359,000
2)	Local Revenue		215,367	510,351	\$ 511,000
3)	Federal Revenue		359,138	1,467,143	\$ 1,468,000
4)	Transfers In		78,719	38,872	39,000
5)	Total Revenue		\$ 25,765,857	\$ 15,193,402	\$ 22,377,000
	Expenditures				
6)	Academic Salaries		\$ 3,463,324	\$ 1,645,497	\$ 2,091,222
7)	Classified and Other Nonacademic Salaries		2,552,050	3,514,485	3,909,955
8)	Employee Benefits		3,011,796	2,484,084	3,052,299
9)	Supplies and Materials		1,286,876	698,187	1,287,842
10)	Other Operating Expenses and Services		13,815,598	3,132,216	8,267,415
11)	Capital Outlay		513,075	604,872	698,353
12)	Other Outgo		1,443,307	2,374,251	2,719,688
13)	Total Expenditures		\$ 26,086,026	\$ 14,453,592	\$ 22,026,774
14)	Transfers Out		\$ -	\$ 294,390	\$ 295,000
15)	Total Expenditures and Transfers Out		\$ 26,086,026	\$ 14,747,982	\$ 22,321,774
16)	Increase/Decrease in Fund Balance		\$ (320,169)	\$ 445,420	\$ 55,226
17)	Beginning Fund Balance		\$ 1,547,388	\$ 1,547,355	\$ 1,992,775
18)	Total Ending Fund Balance		\$ 1,227,219	\$ 1,992,775	\$ 2,048,001

YOSEMITE COMMUNITY COLLEGE DISTRICT

Central Services Restricted General Fund

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	Revenue				
1)	State Revenue		\$ 1,010,821	\$ 1,128,524	\$ 1,129,000
2)	Local Revenue		210,629	603,188	604,000
3)	Federal Revenue		3,200,000	3,251,746	3,252,000
4)	Transfers In		-	1,500,000	1,500,000
5)	Total Revenue		\$ 4,421,450	\$ 6,483,458	\$ 6,485,000
	Expenditures				
6)	Academic Salaries		\$ -	\$ 2,550	\$ 3,000
7)	Classified and Other Nonacademic Salaries		902,754	1,639,046	1,640,000
8)	Employee Benefits		612,294	952,052	953,000
9)	Supplies and Materials		63,996	80,631	81,000
10)	Other Operating Expenses and Services		2,625,821	2,764,458	2,765,000
11)	Capital Outlay		9,000	20,505	21,000
12)	Other Outgo		322,900	375,455	376,000
13)	Total Expenditures		\$ 4,536,765	\$ 5,834,697	\$ 5,839,000
14)	Transfers Out		\$ -	\$ 63,618	\$ -
15)	Total Expenditures and Transfers Out		\$ 4,536,765	\$ 5,898,315	\$ 5,839,000
16)	Increase/Decrease in Fund Balance		\$ (115,315)	\$ 585,143	\$ 646,000
17)	Beginning Fund Balance		\$ 975,399	\$ 975,399	\$ 1,560,542
18)	Total Ending Fund Balance		\$ 860,084	\$ 1,560,542	\$ 2,206,542

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

		2024-25	2024-25	2025-26
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	Revenue			
1)	State Revenue	\$ 3,778,168	\$ 3,778,168	\$ -
2)	Local Revenue	1,900,000	\$ 3,140,620	3,100,000
3)	Federal Revenue	-	-	-
4)	Total Revenue	\$ 5,678,168	\$ 6,918,788	\$ 3,100,000
	Expenditures			
5)	Supplies and Materials	\$ 59,014	\$ 33,022	\$ 36,660
6)	Other Operating Expenses and Services	1,400,251	1,047,855	3,396,605
7)	Capital Outlay	11,248,680	9,210,588	16,700,758
8)	Other Outgo	-	416,307	-
9)	Total Expenditures	\$ 12,707,945	\$ 10,707,773	\$ 20,134,023
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ (7,029,777)	\$ (3,788,984)	\$ (17,034,023)
11)	Other Financing Sources (Transfers In)	2,719,603	5,357,897	1,000,000
12)	Other Outgo (Transfers Out)	7,464	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ (4,317,638)	\$ 1,568,913	\$ (16,034,023)
14)	Beginning Fund Balance	\$ 34,036,191	\$ 35,284,230	\$ 36,853,142
15)	Ending Fund Balance	\$ 29,718,553	\$ 36,853,142	\$ 20,819,119

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

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
		Revenue			
1)		Local Revenue	\$ 1,073,500	\$ 1,087,417	\$ 1,078,000
2)		Total Revenue	\$ 1,073,500	\$ 1,087,417	\$ 1,078,000
		Expenditures			
3)		Classified and Other Nonacademic Salaries	\$ 440,000	\$ 494,336	\$ 480,000
4)		Employee Benefits	289,000	258,596	251,000
5)		Supplies and Materials	445,550	560,290	508,600
6)		Other Operating Expenses and Services	51,095	50,291	63,563
7)		Capital Outlay	7,000	5,619	7,000
8)		Other Outgo	-	-	-
9)		Total Expenditures	\$ 1,232,645	\$ 1,369,131	\$ 1,310,163
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ (159,145)	\$ (281,714)	\$ (232,163)
11)		Other Financing Sources (Transfers In)	-	-	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ (159,145)	\$ (281,714)	\$ (232,163)
14)		Beginning Fund Balance	\$ 1,191,882	\$ 1,191,882	\$ 910,168
15)		Ending Fund Balance	\$ 1,032,737	\$ 910,168	\$ 678,005

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Cafeteria Fund

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
		Revenue			
1)		Local Revenue	\$ 311,100	\$ 191,306	\$ 311,500
2)		Total Revenue	\$ 311,100	\$ 191,306	\$ 311,500
		Expenditures			
3)		Classified and Other Nonacademic Salaries	\$ 155,000	\$ 167,924	\$ 155,000
4)		Employee Benefits	87,000	109,916	87,000
5)		Supplies and Materials	186,400	150,775	186,400
6)		Other Operating Expenses and Services	13,100	6,644	13,100
7)		Capital Outlay	-	-	-
8)		Other Outgo	-	-	-
9)		Total Expenditures	\$ 441,500	\$ 435,259	\$ 441,500
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ (130,400)	\$ (243,953)	\$ (130,000)
11)		Other Financing Sources (Transfers In)	-	166,328	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ (130,400)	\$ (77,625)	\$ (130,000)
14)		Beginning Fund Balance	\$ 207,626	\$ 207,626	\$ 130,000
15)		Ending Fund Balance	\$ 77,226	\$ 130,000	\$ -

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Farm Operation Fund

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
		Revenue			
1)		Local Revenue	\$ 379,400	\$ 355,949	\$ 382,300
2)		Total Revenue	\$ 379,400	\$ 355,949	\$ 382,300
		Expenditures			
3)		Classified and Other Nonacademic Salaries	\$ 65,500	\$ 46,240	\$ 33,260
4)		Employee Benefits	1,600	1,433	1,700
5)		Supplies and Materials	368,800	311,013	337,050
6)		Other Operating Expenses and Services	137,950	189,452	116,600
7)		Capital Outlay	10,500	-	11,000
8)		Other Outgo	-	9,516	-
9)		Total Expenditures	\$ 584,350	\$ 557,654	\$ 499,610
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ (204,950)	\$ (201,705)	\$ (117,310)
11)		Other Financing Sources (Transfers In)	25,000	7,840	-
12)		Other Outgo (Transfers Out)	-	7,930	33,000
13)		Net Increase/(Decrease) in Fund Balance	\$ (179,950)	\$ (201,795)	\$ (150,310)
14)		Beginning Fund Balance	\$ 478,643	\$ 478,643	\$ 276,848
15)		Ending Fund Balance	\$ 298,693	\$ 276,848	\$ 126,538

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

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
		Revenue			
1)		State Revenue	\$ 5,180,000	\$ 6,069,977	6,070,000
2)		Local Revenue	50	111	120
3)		Federal Revenue	28,610,000	34,002,758	34,010,000
4)		Total Revenue	\$ 33,790,050	\$ 40,072,846	\$ 40,080,120
		Expenditures			
5)		Supplies and Materials	\$ -	-	\$ -
6)		Other Operating Expenses and Services	-	-	-
7)		Capital Outlay	-	-	-
8)		Other Outgo	33,790,050	40,123,058	40,087,120
9)		Total Expenditures	\$ 33,790,050	\$ 40,123,058	\$ 40,087,120
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ (50,212)	\$ (7,000)
11)		Other Financing Sources (Transfers In)	-	\$ 40,815	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ -	\$ (9,397)	\$ (7,000)
14)		Beginning Fund Balance	\$ 46,076	\$ 46,076	\$ 36,679
15)		Ending Fund Balance	\$ 46,076	\$ 36,679	\$ 29,679

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Student Financial Aid Fund

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
		Revenue			
1)		State Revenue	\$ 777,000	\$ 844,910	\$ 845,000
2)		Local Revenue	-	-	-
3)		Federal Revenue	4,210,000	4,292,325	4,300,000
4)		Total Revenue	\$ 4,987,000	\$ 5,137,235	\$ 5,145,000
		Expenditures			
5)		Supplies and Materials	\$ -	\$ -	\$ -
6)		Other Operating Expenses and Services	-	-	-
7)		Capital Outlay	-	-	-
8)		Other Outgo	4,987,000	5,137,235	5,145,000
9)		Total Expenditures	\$ 4,987,000	\$ 5,137,235	\$ 5,145,000
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

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
		Revenue			
1)		Local Revenue	\$ 300,000	\$ 456,745	\$ 372,000
2)		Total Revenue	\$ 300,000	\$ 456,745	\$ 372,000
		Expenditures			
3)		Classified and Other Nonacademic Salaries	\$ 50,000	\$ 41,228	\$ 50,000
4)		Employee Benefits	40,000	27,684	40,000
5)		Supplies and Materials	14,000	4,092	14,000
6)		Other Operating Expenses and Services	270,000	177,610	270,000
7)		Capital Outlay	1,000	-	1,000
8)		Other Outgo	-	-	-
9)		Total Expenditures	\$ 375,000	\$ 250,614	\$ 375,000
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ (75,000)	\$ 206,131	\$ (3,000)
11)		Other Financing Sources (Transfers In)	75,000	75,000	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ -	\$ 281,131	\$ (3,000)
14)		Beginning Fund Balance	\$ 1,344,946	\$ 1,344,946	\$ 1,626,077
15)		Ending Fund Balance	\$ 1,344,946	\$ 1,626,077	\$ 1,623,077

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Associated Students Fund

		2024-25	2024-25	2025-26
		<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
	Revenue			
1)	Local Revenue	\$ 60,000	\$ 50,478	\$ 60,000
2)	Total Revenue	\$ 60,000	\$ 50,478	\$ 60,000
	Expenditures			
3)	Classified and Other Nonacademic Salaries	\$ -	\$ 13,149	\$ -
4)	Employee Benefits	-	6,948	-
5)	Supplies and Materials	16,500	13,653	16,500
6)	Other Operating Expenses and Services	14,500	2,720	13,900
7)	Capital Outlay	5,600	-	5,600
8)	Other Outgo	23,400	-	24,000
9)	Total Expenditures	\$ 60,000	\$ 36,470	\$ 60,000
10)	Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ 14,008	\$ -
11)	Other Financing Sources (Transfers In)	-	-	-
12)	Other Outgo (Transfers Out)	-	-	-
13)	Net Increase/(Decrease) in Fund Balance	\$ -	\$ 14,008	\$ -
14)	Beginning Fund Balance	\$ 327,105	\$ 327,105	\$ 341,113
15)	Ending Fund Balance	\$ 327,105	\$ 341,113	\$ 341,113

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Student Representative Fee Fund

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
		Revenue			
1)		Local Revenue	\$ 65,000	\$ 84,110	\$ 70,000
2)		Total Revenue	\$ 65,000	\$ 84,110	\$ 70,000
		Expenditures			
3)		Classified and Other Nonacademic Salaries	\$ -	\$ -	\$ -
4)		Employee Benefits	-	-	-
5)		Supplies and Materials	-	-	-
6)		Other Operating Expenses and Services	35,000	44,880	40,000
7)		Capital Outlay	-	-	-
8)		Other Outgo	30,000	-	30,000
9)		Total Expenditures	\$ 65,000	\$ 44,880	\$ 70,000
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ 39,230	\$ -
11)		Other Financing Sources (Transfers In)	-	-	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ -	\$ 39,230	\$ -
14)		Beginning Fund Balance	\$ 360,696	\$ 360,696	\$ 399,926
15)		Ending Fund Balance	\$ 360,696	\$ 399,926	\$ 399,926

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Student Representative Fee Fund

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
		Revenue			
1)		Local Revenue	\$ 11,000	\$ 9,997	\$ 11,000
2)		Total Revenue	\$ 11,000	\$ 9,997	\$ 11,000
		Expenditures			
3)		Classified and Other Nonacademic Salaries	\$ -	\$ -	\$ -
4)		Employee Benefits	-	-	-
5)		Supplies and Materials	1,500	-	1,500
6)		Other Operating Expenses and Services	4,000	3,090	4,000
7)		Capital Outlay	-	-	-
8)		Other Outgo	5,500	-	5,500
9)		Total Expenditures	\$ 11,000	\$ 3,090	\$ 11,000
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ 6,907	\$ -
11)		Other Financing Sources (Transfers In)	-	-	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ -	\$ 6,907	\$ -
14)		Beginning Fund Balance	\$ 36,585	\$ 36,585	\$ 43,491
15)		Ending Fund Balance	\$ 36,585	\$ 43,491	\$ 43,491

YOSEMITE COMMUNITY COLLEGE DISTRICT

Modesto Junior College Student Center Fee Fund

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
		Revenue			
1)		Local Revenue	\$ 100,000	\$ 149,699	\$ 100,000
2)		Total Revenue	\$ 100,000	\$ 149,699	\$ 100,000
		Expenditures			
3)		Classified and Other Nonacademic Salaries	\$ 98,000	\$ 89,069	\$ 98,000
4)		Employee Benefits	65,000	76,544	65,000
5)		Supplies and Materials	-	-	-
6)		Other Operating Expenses and Services	-	-	-
7)		Capital Outlay	-	-	-
8)		Other Outgo	-	-	-
9)		Total Expenditures	\$ 163,000	\$ 165,613	\$ 163,000
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ (63,000)	\$ (15,914)	\$ (63,000)
11)		Other Financing Sources (Transfers In)	-	-	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ (63,000)	\$ (15,914)	\$ (63,000)
14)		Beginning Fund Balance	\$ 197,282	\$ 197,282	\$ 181,368
15)		Ending Fund Balance	\$ 134,282	\$ 181,368	\$ 118,368

YOSEMITE COMMUNITY COLLEGE DISTRICT

Columbia College Student Center Fee Fund

			2024-25	2024-25	2025-26
			<u>Final Budget</u>	<u>Projected Actuals</u>	<u>Tentative Budget</u>
		Revenue			
1)		Local Revenue	\$ 22,000	\$ 18,805	\$ 22,000
2)		Total Revenue	\$ 22,000	\$ 18,805	\$ 22,000
		Expenditures			
3)		Classified and Other Nonacademic Salaries	\$ 15,000	\$ 1,445	\$ 15,000
4)		Employee Benefits	5,000	821	5,000
5)		Supplies and Materials	2,000	294	2,000
6)		Other Operating Expenses and Services	-	-	-
7)		Capital Outlay	-	-	-
8)		Other Outgo	-	-	-
9)		Total Expenditures	\$ 22,000	\$ 2,560	\$ 22,000
10)		Excess/(Deficiency) of Revenues over Expenditures	\$ -	\$ 16,245	\$ -
11)		Other Financing Sources (Transfers In)	-	-	-
12)		Other Outgo (Transfers Out)	-	-	-
13)		Net Increase/(Decrease) in Fund Balance	\$ -	\$ 16,245	\$ -
14)		Beginning Fund Balance	\$ 173,753	\$ 173,753	\$ 189,998
15)		Ending Fund Balance	\$ 173,753	\$ 189,998	\$ 189,998