

## Yosemite Community College District District Fiscal Advisory Council (DFAC)

Thursday, May 16, 2019

1:00 p.m.

District Office Building, Conference Room A & Manzanita Building, President's Conference Room

---

### Agenda

1:00 p.m. to 1:05 p.m.	Opening
1:05 p.m. to 1:10 p.m.	Approval of the minutes from the March 21, 2019 meeting
1:10 p.m. to 1:20 p.m.	Institutional Innovation & Effectiveness Plan
1:20 p.m. to 1:30 p.m.	2018-2019 Budget
1:30 p.m. to 1:45 p.m.	2019-2020 Budget <ul style="list-style-type: none"><li>• May Revise</li></ul>
1:45 p.m. to 3:00 p.m.	Resource Allocation Model <ul style="list-style-type: none"><li>a) YCCD</li><li>b) Other multi-districts</li></ul>

**Next Meeting:** June 20, 2019



**UNAPPROVED MINUTES**  
**Yosemite Community College District**  
**District Fiscal Advisory Council**  
**March 21, 2019**

**Present:** Kevin Alavezos, Coni Chavez, Elissa Creighton, Doralyn Foletti, Ashley Griffith, Josh Hash, Judy Lanchester, Amy Lovett, Crista Noakes, Nathan Rien, Jim Sahlman, Brian Sanders, Sarah Schrader, Nancy Sill, Trevor Stewart, Henry Yong, ASCC Student Designee

**Council Members Absent:** Jenni Abbott, Al Alt, Melissa Raby, Susan Yeager, Jennifer Zellet, ASMJC Student Designee

**1. Acceptance of the Minutes of the January 31, 2019, District Fiscal Advisory Council**

Consensus was met to approve the minutes. The minutes are approved.

**2. Council Charge/Membership Allocation**

The Council reviewed the changes made to the charge from the January 31, 2019 DFAC meeting. The title for Director of Information Technology located in the Resource Persons portion of the charge will be changed to Senior Director of Information Technology. The Classified Representative, Columbia College title located in the Roster portion of the charge will be changed to Classified Senate Representative, Columbia College. The Council reviewed the number of Classified Senate Representatives assigned to the membership. The Council concluded one Classified Senate Representative from Columbia College will be included in the membership as there are also two CSEA representatives included in the membership.

Consensus was met to proceed with the changes to the Council Charge and Membership Allocation document.

**3. \$75K Institutional Effectiveness Partnership Initiative (IEPI) Grant**

During the January 31, 2019 DFAC meeting, the Council recommended using the grant funds to expand the District's license in BoardDocs for agenda items, the purchase of a license to be used as a reporting solution to obtain data and hiring a facilitator and/or consultant to assist with the development of the new Resource Allocation Model (RAM). Dr. Schrader, Controller explained the concern of using one-time funds for on-going expenditures such as an expanded license for BoardDocs or a license for a reporting solution. The Partnership Resource Team (PRT) visit focused on the creation of the DFAC and Council goals. The review and evaluation of the current RAM is a top goal due to the new Student Centered Funding Formula (SCFF). The



cost to hire a consultant or facilitator to assist with the RAM development is a one-time cost.

Dr. Schrader recommended the Council begin conversations on how to spend the one-time funds as the District will soon need to provide a progress update to the Chancellor's Office/IEPI Group. The Council discussed the role of a consultant and how a consultant will be chosen to assist with the development of the RAM. Dr. Schrader suggested the DFAC evaluate the resumes of three to four consultants and as a Council formulate a consensus as to who the Council would like to move forward with. Ideally the consultant will be familiar with the California Community College system. Utilizing the SCFF in the RAM is new to the Community College system. The Council discussed the different allocations based on the three pieces of the SCFF and how it each piece may need to be a separate discussion item. Chancellor Yong stated a consultant can achieve an unbiased assessment of the different models in the system.

Consensus was met to proceed with hiring a consultant and/or facilitator to assist in the development of a new RAM.

#### **4. 2018-2019 Budget Update**

Dr. Schrader provided a 2018-2019 budget update. She explained an amended budget for the 2018-2019 fiscal year will be presented at the April 10, 2019 Board of Trustees meeting. The amended budget will reflect augmentations provided to the colleges for the completion of the Yosemite Faculty Association (YFA) negotiations. The intent to allocate the remaining one-time initiative dollars in the 2018-2019 budget has been stalled due to the First Principal Apportionment report (P1) sent out by the State Chancellor's office on March 6, 2019. The memo included information regarding a 5% deficit factor applied to the 2018-2019 funding for California Community Colleges.

The State Chancellor's office under estimated the SCFF and property taxes. The State is currently short approximately \$112M to fund the SCFF and short \$196M for property taxes. Total Computational Revenue at P1 came in around \$107M. That is higher than the \$104M the District budgeted due to the unknowns of the SCFF. The State is revising some of the definitions for the student success metrics. The line-item for one-time initiative dollars will remain on the April amended budget. We will know more about the deficit factor when the P2 report comes out around May.

#### **5. 2019-20 Budget Development Updates**

Dr. Schrader provided a 2019-2020 budget development update. The targets for the 2019-2020 budget were distributed to the colleges. Dr. Schrader



explained the process will be different next year. The targets will be discussed with the Council prior to being distributed to the colleges.

In regards to Revenue Assumptions, we are assuming an FTES target of 16,315 from the January projections. The FTES will be reported as actuals achieved rather than rolling to achieve consistent outcomes moving forward. The FTES may be adjusted before final budget if necessary. The decision to report actuals achieved rather than rolling FTES was discussed with the Chancellor, President's, Vice President's and Fiscal Services. Chancellor Yong explained this is a conservative approach that better positions the District in the event of a decrease of FTES. Future DFAC discussions will include FTES strategies.

The Council discussed working to right size the District in the SCFF and the barriers we face such as the initial proposal to limit the growth on success factors. New suggestions have surfaced to cap overall dollars so colleges can find a way to right size themselves with the SCFF.

Jim Sahlman, YFA representative suggested finding ways to better utilize our facilities. Space Utilization calculations determine if the District is eligible for state facility dollars. Chancellor Yong explained the State looks at fifty-two and a half (52.50) hours a week in a particular room as being efficient. The District is penalized for any room used less than 52.50 hours per week. The efficiency factor is used by the State when determining award dollars for new construction. Judy Lanchester, Director of Facilities Planning & Operations explained the Total Cost of Ownership (TCO) for Facilities provides additional information on space inventory. Brian Sanders, CC Vice President of Instruction explained much of our growth has occurred in online classes which does not allow us to show for growth in the classroom setting in order to obtain Capital Outlay dollars.

Dr. Schrader explained the student success assumption metrics are flat compared to 2018-2019. We do not have enough historical data for projections. The Council discussed certificates and diplomas are funded at different rates. The State is currently looking into funding us for the highest certificate or diploma achieved per student. The COLA has been estimated at 3% rather than the Governor's budget estimate of 3.46%. The estimated decrease is due to the concern of a recession in late 2020. Dr. Schrader will gather more information on the extent of the possible recession. If a deficit factor still exists after the P2 report, we will take a look at the historical trends of the deficit factor again and possibly apply one to the final budget. Other parts of the revenue budget for the unrestricted general fund include Mandated Cost Block Grants for credit FTES, State Apportionment for Part-Time Faculty based on the P1 and the estimated Unrestricted Lottery.

In regards to Expenditure Assumptions, the PERS and STRS rate increased. There was an augmentation for fringe benefits in regards to Worker's Comp, STD and OPEB. Three new faculty positions were funded at MJC. The transfer



of Parking and Security from the Colleges to Central Services was completed. The personnel piece of the Parking and Security transfer for the 2018-2019 amended budget came over to Central Services. The operational piece will move over in 2019-2020. All of the non-resident tuition revenue has been earmarked for the Colleges. An augmentation for Longevity, Step and Column increases was done for the first time in a few years. This will not be an annual augmentation.

Dr. Schrader explained the process to provide the targets to the Colleges. Tentative budget targets begin with the amended budget to date. She explained One-time costs such as augmentations for encumbrances and one-time augmentations in the 2018-2019 fiscal year were removed. The PERS and STRS costs are projected to increase by \$976,102. The fringe benefit augmentation increased by \$139,348. CalSTRS contributions have three parts: 1) Employee contribution, 2) Employer contribution, and 3) the State's contribution on behalf of the employee. A previous GASB required the District to record the State's portion of the employee's contribution on our books. It has no net impact on our financials. It is calculated based on a percentage of total payroll for CalSTRS employees. This resulted in an augmentation of \$875,000. The augmentation for three new MJC Faculty positions is \$330,000 while the Baccalaureate Degree augmentation estimate came in at \$40,000.

The Non-Resident Program augmentation is estimated at \$650,000 for MJC and 125,000 for CC. The Non-Resident fees are based on what has been historically charged. In a previous meeting, Cabinet discussed the possibility of the Non-Resident Tuition fees going back to the Colleges. It will be up to the Colleges to determine how they want to budget the funds. Chancellor Yong expressed he wanted the Colleges to have an incentive by being rewarded to work with more out-of-state students and international students. The District will not dictate how the money will be spent. The Longevity/Step Movement augmentation came in at \$1,018,573. The money usually comes from the operational budgets of the Colleges and Central Services. This year's augmentation will free up some operational funds. By doing this, operations funds will be available immediately to the Colleges and Central Services. In an effort to address the TCO's for both Facilities and Information Technology, line items were included in the tentative budget in the amount of \$1,500,000; Facilities received \$1,000,000 and Information Technology received \$500,000. The State did not budget for Physical Plant or Instructional this year therefore there is no money set aside for scheduled maintenance. The TCO's will be an importation topic of discussion when developing the new RAM. The One-Time Initiative Funding budget line item of \$4,954,944 will be dispersed as we receive more definite information as to what the budget will look like before the Final budget. Under the District-wide Contingencies/Transfers the Unfunded Retiree Liability goes out to the other post-employment benefits (OPEB) trust. The three locations are all beneficiaries of that line item. The Facilities TCO budget is transferred into Fund 41 or Capital Outlay. The Health Fund line item is a transfer the general



fund does to the Colleges Health Fund. The CalSTRS On-Behalf contribution is an umbrella cost.

Brian Sanders, CC Vice President of Instruction expressed a couple of items he is encouraged by. First, the Non-Resident Tuition fees being given to the Colleges to potentially expand outreach programs. Second, the three new MJC Faculty positions were budgeted at \$110,000 each. In the past, the positions were only budgeted for the Fulltime Faculty Obligation Number (FON) value which is calculated at the State level. Third, the Longevity/Step Movement augmentation is very helpful as it is a known cost to the departments. Finally, he expressed how encouraged he is to have the DFAC to help navigate discussions as to why things occur the way they do.

## **6. Resource Allocation Model Activities**

Dr. Schrader explained she and Dr. Yeager have been reaching out to other multi-district colleges requesting them to share their current RAM's. The discussions allow an opportunity to review the nuances in the RAM's. The consultant will be responsible for analyzing the nuances in the RAM's and the pros and cons of each model. The framework for the new RAM is slated to be completed by January 2020 with a RAM completion date of June 2020.

Nancy Sill, MJC Dean of Business, Behavioral and Social Science suggested DFAC representatives gather information from their individual colleges and central services as to what may or may not be working with the current RAM. It was noted that during these conversations, it is important to clearly define what the common questions and concerns are in terms of allocation. The Council discussed the need for future integrated planning discussions during the RAM process.

## **7. Close/Next Meeting**

The next District Fiscal Advisory Council meeting will be held on **Tuesday, April 16, 2019, at 1:00 p.m.** in the YCCD District Office, Meeting Room A, located at 2201 Blue Gum Avenue, Modesto, CA and Columbia College Manzanita Building, President's Conference Room located at 11600 Columbia College Drive, Sonora, CA.







**California,  
Community  
Colleges**

**IEPI**

**INSTITUTIONAL EFFECTIVENESS  
PARTNERSHIP INITIATIVE**

**Institutional Effectiveness Partnership Initiative  
Mini-Partnership Resource Teams  
Institutional Innovation and Effectiveness Plan  
Date: March 29, 2019**

**Name of Institution: Yosemite Community College District**

Area of Focus	Objective	Responsible Person	Target Date for Achievement	Action Steps	Measure of Progress	Status As of Date: 3/29/19
A Fiscal and Strategic Planning	1. Establish a Workgroup or Task Force to identify and draft a formal charge document that articulates the purpose and need for the new Fiscal Committee. Membership of the Task Force should include representatives of each of the colleges' primary governance bodies and constituency groups.	Susan Yeager	June 2019	a. Create new District Fiscal Advisory Council. b. Draft and confirm council charge and membership.	a. Creation of DFAC b. Confirmation of DFAC charge and membership	a. DFAC created. First meeting held January 2019 b. DFAC charge and membership confirmed during the March 2019 DFAC meeting.
	2. Have the Task Force develop a decision-making flowchart model or graphic that demonstrates how the New Committee complements and interacts with the other existing District committees and councils and clearly articulates which bodies are administrative versus governance in their primary function.	Susan Yeager	June 2019	a. Discuss the decision making/recommendation flow between DFAC and other governance councils. b. Discuss the primary function of DFAC and the establishment of the councils as administrative or governance. c. Finalize and obtain approvals for the decision-making flow chart.	a. Documentation of discussion regarding the decision making/recommendation flow of information between DFAC and other councils b. Determination of primary function of DFAC c. Flowchart approved	a. Flow of decision making/recommendations process between DFAC and other councils discussed and determined at the January 2019 DFAC meeting. b. Determination of primary function of DFAC discussed and confirmed at the January 2019 DFAC meeting.
	3. Establish and implement a communication and dissemination plan for the Task Force's charge document and flowchart model. Such a plan might include requesting that a discussion item be placed on the agendas of the college primary governance bodies, in addition to posting the documents on the District website.	Susan Yeager	June 2020	a. Create a communication and dissemination plan to show the DFAC charge and flow of information from DFAC to the other committees and governance councils across the District. b. Implement communication and dissemination plan.	a. Template/Draft of communication and dissemination plan created and routed through the governance process for review b. Communication and dissemination plan implemented	a. Flow of communication was discussed and confirmed during the January 2019 DFAC meeting. Memorialization of this in a formal plan to be worked on.

## Request for IEPI Resources to Support Institutional Innovation and Effectiveness Plan

Applicable Area of Focus ( <i>Choose from table above.</i> )	Applicable Objective(s) ( <i>Choose from table above.</i> )	Description of Resource Needed ( <i>Refer to Action Steps above as appropriate.</i> )	Cost of Resource
A. Fiscal and Strategic Planning	1. Establish a Work Group or Task Force to identify and draft a formal charge document that articulates the purpose and need for the new Fiscal Committee. Membership of the Task Force should include representatives of each of the colleges' primary governance bodies and constituency groups.	The primary short-term goal of DFAC is to revise the District's current resource allocation model or create a new resource allocation model. In order to complete this, it has been determined that OFAC will need the assistance of a consultant to gather resource allocation model information from other multi-college districts and analyze the model to provide feedback and recommendations to OFAC. Once the model has been updated or created, DFAC will also need a consultant to help facilitate discussions regarding the allocation of actual resources for the various components of the resource allocation model. Both of these consultants will provide a neutral third party point of view and recommendation to help ensure biases do not influence the recommendations of the committee.	\$75,000
Total IEPI Resource Request (not to exceed \$75,000 per institution)			\$75,000

Approval	
<b>Chief Executive Officer</b>	
Name: <u>HENRY YotvG</u>	Date: <u>05/08/19</u>
Signature or	
E-signature: <u>[Signature]</u>	

Collegial Consultation with the Academic Senate	
<b>Academic Senate President</b>	
<i>(As applicable; duplicate if needed for district-level I&amp;EP)</i>	
Name: <u>Charles K.</u>	Date: <u>5/8/2019</u>
Signature or	
E-signature: <u>[Signature]</u>	

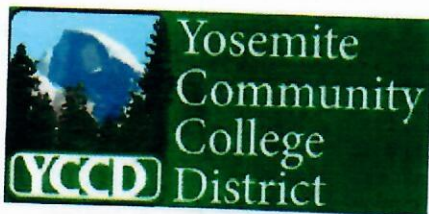
Collegial Consultation with the Academic Senate  
Academic Senate President  
(As applicable; duplicate if needed for district-level I&EP)

Name: Pam Guerra-Schmidt  
Signature or

E-signature: [Signature]

Date: 05/09/19





## Fiscal Services

(<https://www.yosemite.edu>)

### Resource Allocation Model

Resource allocation is linked to Districtwide strategic planning with enrollment management driving the allocation of operational resources.

The YCCD Resource Allocation Model was revised in 2014-2015 to align with SB361, California's funding allocation model adopted in 2007 for Community Colleges. Initial implementation of the alignment with SB 361 will take place over a five-year period, beginning in 2015-2016, in order to provide time for the colleges to adjust to the equalizing of their college budget allocations. SB361 alignment will be ongoing with annual adjustments based on funded FTES, Central Services operating costs, state apportionment, and other changes in General Unrestricted Fund revenue. The resource allocation model assures that the colleges receive what they earn after the cost of services provided by the Central Services office.

Budget Allocation Model Summary 2017-18

([/fiscalservices/resource\\_allocation/Allocation%20Summary%20Sheet%202017-18.pdf](/fiscalservices/resource_allocation/Allocation%20Summary%20Sheet%202017-18.pdf))

Resource Allocation Model (SB361) Narrative

([/fiscalservices/resource\\_allocation/resource\\_allocation\\_narrative\\_revised.pdf](/fiscalservices/resource_allocation/resource_allocation_narrative_revised.pdf))

2016-2017 Resource Allocation

([/fiscalservices/resource\\_allocation/Resource\\_Allocation\\_SB361\\_2016-17\\_revised.pdf](/fiscalservices/resource_allocation/Resource_Allocation_SB361_2016-17_revised.pdf))

2015-2016 Resource Allocation

([/fiscalservices/resource\\_allocation/Resource\\_Allocation\\_SB361\\_2015-16.pdf](/fiscalservices/resource_allocation/Resource_Allocation_SB361_2015-16.pdf))

& (<http://oucampus.yosemite.edu/10?>

[skin=oucampus&account=yosemite.edu&site=district&action=de&path=/fiscalservices/resource\\_allocation/](http://oucampus.yosemite.edu/10?skin=oucampus&account=yosemite.edu&site=district&action=de&path=/fiscalservices/resource_allocation/)



# Yosemite Community College District Budget Allocation Model Summary Sheet

Budget assumptions begin with the Chancellor's Cabinet and work through District Council and College Councils once State Budget information becomes available. FTES growth targets are set by the Colleges within the State growth parameters. Budget priorities are discussed and established using budget assumptions at the Chancellor's Cabinet and at the College Councils. Once funds are allocated to the Central Services and Colleges, it is the Colleges' responsibility to manage their resources and be accountable. The same is true for Central Services.

New unrestricted funds are allocated as follows:

- **BASE ALLOCATIONS – PRIOR YEAR**

- **COLLEGE ONLY ALLOCATIONS**

The District serves about 16,500 full-time students:

MJC FTES.....88%

CC FTES.....12%

Revenue allocations not driven by State Formula but earmarked only for college operations such as instructional equipment, are allocated as follows:

MJC FTES.....85%

CC FTES.....15%

The 15% Columbia College allocation recognizes and addresses economies of scale for a small college.

- **GROWTH ALLOCATIONS**

FTES growth CAP is set by State Formula. Colleges set their own growth rates combined, not to exceed the State CAP. [See District formula Attachment 1.]

- **DISTRICTWIDE ALLOCATIONS (DOES NOT INCLUDE GROWTH ALLOCATIONS.)**

State funding not driven by state formula and not restricted directly to college instructional expenditures is allocated as follows:

MJC .....58%

CC.....15%

Central Services .....27%

Central Services pays for accounting, purchasing, payroll, accounts payable, information technology, utilities and energy costs, facilities operations, grant management, risk management, insurance, retiree benefits, post retirement liability, human resources, recruitment, transportation, trustee benefits, security, external affairs, negotiations, annual audits, research, and legal for Central Services and the colleges.

- **COST-OF-LIVING-ADJUSTMENT (COLA) ALLOCATIONS**

COLA is determined by State Formula and allocated through the State budgeting process.

✱ Operating COLA is allocated throughout the District using various approaches depending on the financial circumstances and priorities in a given budget year.

- District-wide priorities.
- MJC 58%, CC 15%, Central Services 27%.
- Through negotiations.

- **FACULTY OBLIGATION NUMBER (FON)**

FON is set by State Formula. The FON increases and decreases based on credit FTES growth or decline and changes in state funding deficits. Colleges establish their FON so that combined it meets the State Formula.

✱ Augmentation for new faculty hires current calculated 2017-2018 FON rate is \$76,209. The source of funding is from growth revenue. The formula assumes transferring some part-time overload budget to full-time faculty budgets. The formula is reviewed annually when growth or decline occurs. [See District formula Attachment 2.]

- **RESTRICTED PROGRAMS ALLOCATIONS (REFER TO ALLOCATION MODEL DETAIL)**



# Yosemite Community College District Enrollment Growth Formula Revised 2015-2016 SB 361

**ASSUMPTION:** Formula is based on traditional state-defined 17.5-week terms. YCCD Operates on 16-week terms. Total instruction hours are the same.

1. Enrollment growth calculations based on Full-Time Equivalent Students (FTES) (525 hours of instruction equals one FTES).
2. A traditional section is defined as 3 hours per week, 17.5 weeks with 30 students.
3. A traditional section meets 52.5 hours per term (17.5 weeks x 3 hours per week).
4. SB 361 2017-2018 rate per credit FTES \$5,072, of which \$3,043 (60%) is allocated to Colleges per each growth FTES.
  - a. The SB 361 noncredit rate is \$3,097 for 2017-2018. Noncredit FTES growth allocations to the Colleges are at 98.9% of revenue earned. The District generates approximately 1.6% FTES in noncredit sections. The formula will need to be revised if the percent of noncredit to total FTES increases above 5%.
5. FTES generation per traditional section:
  - a. One section earns 3 FTES:  $(3 \text{ days} \times 17.5 \text{ weeks} \times 30 \text{ students}) \div 525 = 3 \text{ (FTES)}$  or  $(52.5 \times 30) \div 525 = 3 \text{ (FTES)}$ .
6. Growth FTES funding per section under assumptions 2, 3, and 4 above – \$9,130. Growth funding shall cover instructor(s) salary, supplies, and support costs.
7. Funding allocation to generate 1 growth FTES equals \$3,043 ( $\$9,130 \div 3 \text{ FTES}$ ).
8. Average hourly instructor rate \$83 (\$70 average hourly rate plus 17.77%).
9. Average instructional cost per section \$4,357 ( $\$83 \times 52.5$ ).
10. Average instructional cost to earn one growth FTES \$1,452 ( $\$4,357 \div 3$ ).
11. Average discretionary allocation per one growth FTES \$1,591 ( $\$3,043 - \$1,452$ ).

Revised September 2017

# ATTACHMENT 2

## Yosemite Community College District Full-Time Faculty Replacement Cost

### 2017-2018

Estimated Average Full-Time Faculty New  
Step 10, Column II

Salary	\$74,400	
Medical Benefits	19,770	
Rate Benefits	13,500	
	<u>\$107,670</u>	\$107,670

### 2017-2018

Estimated Average Adjunct Cost

Hours per Week	Weeks Worked	Hourly Rate & Benefits
15	35	\$83

Less YCCD Average Adjunct Cost (rounded)	<u>43,575</u>
Additional Cost to Hire Full-Time Faculty – Budget Augmentation	<u>\$64,095</u>

**Note:** Augment for each new faculty position \$64,095

Revised September 2017

YCCD



# 2019 - 2020 TENTATIVE BUDGET



## YOSEMITE COMMUNITY COLLEGE DISTRICT



June 12, 2019

Prepared by

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



[www.yosemite.edu/fiscalservices/budget\\_files/](http://www.yosemite.edu/fiscalservices/budget_files/)



# Yosemite Community College District

## BOARD OF TRUSTEES

<b><u>Members</u></b>	<b><u>Office</u></b>	<b><u>Term Expires</u></b>
Leslie Beggs	Board Chair	November 2020
Abe Rojas	Vice Chair	November 2020
Antonio Aguilar	Member	November 2020
Margie Bulkin	Member	November 2022
Anne DeMartini	Member	November 2022
Darin Gharat	Member	November 2020
Nancy Hinton	Member	November 2022

## ADMINISTRATION

Henry C.V. Yong, Ed.S.  
**Chancellor**

Dr. Susan C. Yeager  
**Vice Chancellor, Fiscal Services**

Dr. Gina Leguria  
**Vice Chancellor, Human Resources**

Dr. James Houpis  
**President, Modesto Junior College**

Dr. Santanu Bandyopadhyay  
**President, Columbia College**

## TABLE OF CONTENTS

<b>Mission Statement and About the District .....</b>	<b>3</b>
<b>Governor's Budget and Budget Assumptions.....</b>	<b>4</b>
<b>General Fund Description .....</b>	<b>6</b>
<b>Unrestricted General Fund Budget .....</b>	<b>7</b>
District Total .....	7
Modesto Junior College .....	8
Columbia College .....	9
Central Services .....	10
Contingency .....	11
<b>Restricted General Fund Budget .....</b>	<b>12</b>
District Total .....	12
Modesto Junior College .....	13
Columbia College .....	14
Central Services .....	15
<b>Capital Projects Funds Description .....</b>	<b>16</b>
<b>Capital Outlay Fund Budget.....</b>	<b>17</b>
<b>General Obligation Bond Fund Budget.....</b>	<b>18</b>
<b>Special Revenue Funds Description .....</b>	<b>19</b>
<b>Bookstore Fund Budget.....</b>	<b>21</b>
Modesto Junior College .....	21
Columbia College .....	22
<b>Cafeteria Fund Budget.....</b>	<b>23</b>
Modesto Junior College .....	23
Columbia College .....	24
<b>Farm Operation Fund Budget .....</b>	<b>25</b>
Modesto Junior College .....	25
<b>Trust Funds Description .....</b>	<b>26</b>
<b>Student Financial Aid Fund Budget.....</b>	<b>28</b>
Modesto Junior College .....	28
Columbia College .....	29
<b>Associated Students Fund Budget .....</b>	<b>30</b>
Modesto Junior College .....	30
Columbia College .....	31
<b>Student Representative Fee Fund Budget.....</b>	<b>32</b>
Modesto Junior College .....	32
Columbia College .....	33
<b>Student Center Fee Fund Budget .....</b>	<b>34</b>
Modesto Junior College .....	34
Columbia College.....	35



# YCCD Mission

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

## About the District

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

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

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

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



# Governor's Budget and Budget Assumptions

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

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

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

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

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

### *Major Revenue Assumptions*

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

### *Major Expenditure Assumptions*

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

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

### *Sources of Information:*

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



# General Fund Description

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

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

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

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## District Total Unrestricted General Fund

	2018-19 <u>Amended Budget</u>	2018-19 <u>Projected Actuals</u>	2019-2020 <u>Tentative Budget</u>
<b>Revenue</b>			
State Revenue	\$ 52,045,964	\$ 53,836,040	\$ 54,077,000
Apportionment	4,072,674	4,440,927	4,611,000
Other State Revenue	55,258,605	52,142,838	57,646,520
Local Revenue	-	1,077	-
Federal Revenue			
<b>Total Revenue</b>	<b>\$ 111,377,243</b>	<b>\$ 110,420,882</b>	<b>\$ 116,334,520</b>
<b>Expenditures</b>			
Academic Salaries	\$ 43,375,414	\$ 43,510,752	\$ 41,120,935
Classified and Other Nonacademic Salaries	23,728,359	23,434,215	24,849,395
Employee Benefits	27,105,066	27,169,008	29,460,849
Supplies and Materials	1,387,888	1,146,281	1,186,590
Other Operating Expenses and Services	9,303,379	8,210,750	7,828,180
Capital Outlay	716,477	419,252	487,024
Other Outgo	417,867	747,242	590,103
<b>Total Expenditures</b>	<b>\$ 106,034,450</b>	<b>\$ 104,637,500</b>	<b>\$ 105,523,076</b>
<b>Contingencies/Transfers Out</b>			
One-Time Initiatives	\$ 2,303,323	\$ -	\$ 4,954,944
Unfunded Retiree Liability	975,000	975,000	975,000
Capital Outlay Transfer (TCO)	1,522,000	1,000,000	1,000,000
Information Technology Transfer (TCO)	-	-	500,000
Health Fund Transfer	6,500	6,500	6,500
Cal-STRS On-Behalf Payment	2,500,000	2,500,000	3,375,000
<b>Total Contingencies/Transfers Out</b>	<b>\$ 7,306,823</b>	<b>\$ 4,481,500</b>	<b>\$ 10,811,444</b>
<b>Total Expenditures and Contingencies/Transfers Out</b>	<b>\$ 113,341,273</b>	<b>\$ 109,119,000</b>	<b>\$ 116,334,520</b>
<b>Increase/Decrease in Fund Balance</b>	<b>\$ (1,964,030)</b>	<b>\$ 1,301,882</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ 17,374,180</b>	<b>\$ 17,374,180</b>	<b>\$ 17,842,733</b>
Reserve for Encumbrances, Prepaids, Inventory	500,000	500,000	500,000
Required Reserve (Board Policy 6305)	10,300,000	10,550,000	10,550,000
Reserve for PERS & STRS Rate Increases	3,000,000	3,000,000	3,000,000
Reserve for One-Time Initiative Projects	-	2,303,323	2,303,323
Undesignated	1,610,150	1,489,410	1,489,410
<b>Total Ending Fund Balance</b>	<b>\$ 15,410,150</b>	<b>\$ 17,842,733</b>	<b>\$ 17,842,733</b>



# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Unrestricted General Fund

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

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Unrestricted General Fund

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



# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Central Services Unrestricted General Fund

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

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Contingency Unrestricted General Fund

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



# YOSEMITE COMMUNITY COLLEGE DISTRICT

## District Total Restricted General Fund

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

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Restricted General Fund

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



# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Restricted General Fund

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

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Central Services Restricted General Fund

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



# Capital Projects Funds Description

## *Capital Outlay Projects Fund*

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

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

## *General Obligation Bond Fund*

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

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

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

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Capital Outlay Fund

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



# YOSEMITE COMMUNITY COLLEGE DISTRICT

## General Obligation Bond Fund

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

# Special Revenue Funds Description

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

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

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

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

## **Special Revenue Subfunds**

### *Bookstore Fund*

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

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

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



### *Cafeteria Fund*

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

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

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

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

### *Farm Operation Fund*

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

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Bookstore Fund

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



# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Bookstore Fund

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

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Cafeteria Fund

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



# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Cafeteria Fund

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

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Farm Operation Fund

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



# Trust Funds Description

## *Student Financial Aid Trust Fund*

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

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

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

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

## *Associated Students Trust Fund*

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

## *Student Representation Fee Trust Fund*

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

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

*Student Body Center Fee Trust Fund*

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



# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Student Financial Aid Fund

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

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Student Financial Aid Fund

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



# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Associated Students Fund

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

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Associated Students Fund

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



# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Student Representative Fee Fund

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

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Student Representative Fee Fund

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



# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Modesto Junior College Student Center Fee Fund

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

# YOSEMITE COMMUNITY COLLEGE DISTRICT

## Columbia College Student Center Fee Fund

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