

2013-14 Final Budget
GENERAL FUND (FUND 110)
INCOME

	2011-12 Actual Income		2012-13 Final Budget		2012-13 Actual Income		2013-14 Final Budget	
FEDERAL	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
8150 PELL Administration	\$ 35,100		\$ 35,000		\$ 30,225		\$ 35,000	
8160 Veterans Education	1,506		1,500		4,630		5,000	
8190 Other Federal Revenue	0		0		3,000		0	
TOTAL FEDERAL	\$ 36,606	0.1%	\$ 36,500	0.1%	\$ 37,855	0.1%	\$ 40,000	0.1%
STATE								
8610 General Apportionment	\$ 35,833,840		\$ 35,816,939		\$ 28,877,733		\$ 30,732,362	
8610 Deficit Factor	0		(1,374,923)		(463,360)		(478,188)	
8610 Prior Year Apportionment	0		0		185,804		0	
8611 Other General Apportionments	110,000		435,264		430,923		408,332	
8630 Education Protection Account	0		0		7,559,196		6,514,626	
8670 Tax Subventions	110,322		110,000		111,465		115,000	
8679 In Lieu Tax Revenue	10		3,084		3,325		3,500	
8680 Lottery Proceeds	1,063,394		1,106,040		1,314,748		1,106,040	
8692 Mandated Costs	8,422		0		256,044		450,000	
TOTAL STATE	\$ 37,125,988	76.9%	\$ 36,096,404	74.9%	\$ 38,275,878	76.4%	\$ 38,851,672	75.2%

2013-14 Final Budget
GENERAL FUND INCOME

LOCAL	2011-12		2012-13		2012-13		2013-14	
	Actual Income		Final Budget		Actual Income		Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
8811 Secured Property Tax	\$ 7,344,735		\$ 7,768,106		\$ 7,483,828		\$ 7,940,967	
8812 Supplemental Property Taxes	64,972		101,667		78,594		100,000	
8813 Unsecured Property Taxes	543,160		653,434		543,552		650,000	
8816 Prior Year Property Taxes	50,806		56,290		52,934		60,000	
8817 ERAF - Property Taxes	(687,909)		(500,000)		(749,950)		(600,000)	
8818 RDA Property Taxes - Pass Through	76,717		125,000		36,272		50,000	
8819 RDA Property Taxes - Residual	0		0		73,855		80,000	
8840 Sales	48,177		50,000		53,095		55,000	
8850 Rental Income	10,311		10,311		33,711		31,500	
8860 Interest	116,439		105,000		117,243		125,000	
8870 Student Fees	47,325		50,000		48,965		50,000	
8872 Community Services	246,243		290,507		253,422		275,000	
8874 Enrollment Fees	1,636,737		1,696,260		2,116,638		2,172,332	
8880 Other Student Fees	768,964		775,000		745,238		775,000	
8890 Other Local Income	623,792		625,000		692,458		700,000	
8899 Other C.S. Income	70,140		70,000		55,290		60,000	
TOTAL LOCAL	\$ 10,960,609	22.7%	\$ 11,876,575	24.7%	\$ 11,635,145	23.2%	\$ 12,524,799	24.2%
OTHER FINANCING SOURCES								
8910 Sale of Equipment	\$ 15,210		\$ 10,000		\$ 9,218		\$ 15,000	
8980 Transfers In	148,764		150,000		157,352		225,000	
TOTAL FINANCING SOURCES	\$ 163,974	0.3%	\$ 160,000	0.3%	\$ 166,570	0.3%	\$ 240,000	0.5%
TOTAL INCOME	\$ 48,287,177	100.0%	\$ 48,169,479	100.0%	\$ 50,115,448	100.0%	\$ 51,656,471	100.0%

2013-14 Final Budget
OBJECT EXPENDITURE BUDGET

	2011-12 Actual Expenditures		2012-13 Final Budget		2012-13 Actual Expenditures		2013-14 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1000 Certificated Salaries	\$19,726,520	38.4%	\$19,544,817	37.4%	\$20,086,097	38.4%	\$19,451,858	36.6%
2000 Classified Salaries	9,512,676	18.5%	9,756,874	18.7%	9,449,979	18.1%	9,643,514	18.2%
3000 Employee Benefits	13,716,892	26.7%	14,178,202	27.1%	14,425,350	27.6%	15,368,882	28.9%
4000 Supplies	631,204	1.2%	787,127	1.5%	530,413	1.0%	573,754	1.1%
5000 Other Operating Expenses	5,007,880	9.7%	5,293,365	10.1%	4,634,473	8.9%	5,259,453	9.9%
6000 Library Bks., Cap. Outlay	659,311	1.3%	164,442	0.3%	358,902	0.7%	285,518	0.5%
7000 Other Outgo	<u>2,157,179</u>	<u>4.2%</u>	<u>2,587,758</u>	<u>4.9%</u>	<u>2,804,714</u>	<u>5.4%</u>	<u>2,532,743</u>	<u>4.8%</u>
TOTAL	<u>\$ 51,411,662</u>	<u>100.0%</u>	<u>\$ 52,312,585</u>	<u>100.0%</u>	<u>52,289,928</u>	<u>100.0%</u>	<u>\$ 53,115,722</u>	<u>100.0%</u>

2013-14 Final Budget
OBJECT EXPENDITURE DETAIL

	2011-12 Actual Expenditures		2012-13 Final Budget		2012-13 Actual Expenditures		2013-14 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1000	Certificated Salaries:							
1100	\$ 10,892,462		\$ 10,825,034		\$ 10,884,714		\$ 10,554,662	
1200	4,155,084		4,317,495		4,349,280		3,920,600	
1300	4,278,070		4,116,000		4,432,541		4,654,168	
1400	<u>400,904</u>		<u>286,288</u>		<u>419,562</u>		<u>322,428</u>	
TOTAL CERTIFICATED SALARIES	<u>\$ 19,726,520</u>	<u>38.4%</u>	<u>\$ 19,544,817</u>	<u>37.4%</u>	<u>\$ 20,086,097</u>	<u>38.4%</u>	<u>\$ 19,451,858</u>	<u>36.6%</u>
2000	Classified Salaries:							
2100	\$ 7,412,512		\$ 7,734,766		\$ 7,517,256		\$ 7,524,114	
2200	971,045		940,128		964,072		989,595	
2300	961,619		913,195		827,525		956,786	
2400	<u>167,500</u>		<u>168,785</u>		<u>141,126</u>		<u>173,019</u>	
TOTAL CLASSIFIED SALARIES	<u>\$ 9,512,676</u>	<u>18.5%</u>	<u>\$ 9,756,874</u>	<u>18.7%</u>	<u>\$ 9,449,979</u>	<u>18.1%</u>	<u>\$ 9,643,514</u>	<u>18.2%</u>
	<u>29,239,196</u>		<u>29,301,691</u>		<u>29,536,076</u>		<u>29,095,372</u>	
3000	Employee Benefits:							
3100	\$ 1,459,763		\$ 1,479,049		\$ 1,479,276		\$ 1,498,807	
3200	1,006,415		1,062,575		1,047,344		1,067,159	
3300	1,056,579		1,116,276		1,071,109		1,129,814	
3400	9,305,609		9,756,946		10,078,912		10,869,131	
3500	462,408		320,065		317,410		34,548	
3600	426,118		443,291		431,299		474,029	
3900	<u>0</u>		<u>0</u>		<u>0</u>		<u>295,394</u>	
TOTAL EMPLOYEE BENEFITS	<u>\$ 13,716,892</u>	<u>26.7%</u>	<u>\$ 14,178,202</u>	<u>27.1%</u>	<u>\$ 14,425,350</u>	<u>27.6%</u>	<u>\$ 15,368,882</u>	<u>28.9%</u>

2013-14 Final Budget
OBJECT EXPENDITURE DETAIL

	2011-12 Actual Expenditures		2012-13 Final Budget		2012-13 Actual Expenditures		2013-14 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
4000 Reference Books & Supplies:								
4200 Reference Books	\$ 1,244		\$ 974		1,313		\$ 974	
4300 Instr. Supplies	108,665		253,320		121,736		63,197	
4400 Non-Instr. Supplies	521,295		532,833		407,364		509,583	
TOTAL REF. BOOKS & SUPPLIES	\$ 631,204	1.2%	\$ 787,127	1.5%	530,413	1.0%	\$ 573,754	1.1%
5000 Contracted Svcs. & Other Operating Expenses								
5100 Personal Services	\$ 190,782		\$ 90,945		116,757		245,945	
5200 Conference/Mileage/Meetings	319,956		253,761		228,264		270,545	
5300 Office Expenses/Postage	573,003		660,431		718,483		695,547	
5400 Insurance	380,680		365,993		356,821		393,014	
5500 Utilities	1,393,147		1,586,000		1,276,193		1,300,000	
5600 Rents/Leases/Repairs	2,150,312		2,260,555		1,937,955		2,278,722	
5800 Administrative Expenses	0		75,680		0		75,680	
TOTAL OPERATING EXPENSES	\$ 5,007,880	9.7%	\$ 5,293,365	10.1%	4,634,473	8.9%	\$ 5,259,453	9.9%
6000 Library Books & Capital Outlay:								
6100 Site Improvements	\$ 35,500		\$ 0		0		\$ 0	
6200 DSA Fees	500		0		1,500		0	
6300 Library Books	43,827		81,045		141,428		81,045	
6400 Equipment	579,484		83,397		215,974		204,473	
TOTAL CAPITAL OUTLAY	\$ 659,311	1.3%	\$ 164,442	0.3%	358,902	0.7%	\$ 285,518	0.5%

2013-14 Final Budget
OBJECT EXPENDITURE BUDGET

	2011-12 Actual Expenditures		2012-13 Final Budget		2012-13 Actual Expenditures		2013-14 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
7000 Other Outgo:								
7300 Transfers Out	\$ 2,063,679		\$ 2,482,158		2,712,214		\$ 2,427,143	
7500 Student Financial Aid	<u>93,500</u>		<u>105,600</u>		<u>92,500</u>		<u>105,600</u>	
	<u>\$ 2,157,179</u>	<u>4.2%</u>	<u>\$ 2,587,758</u>	<u>4.9%</u>	<u>2,804,714</u>	<u>5.4%</u>	<u>\$ 2,532,743</u>	<u>4.8%</u>
 TOTAL EXPENDITURES	 <u>\$ 51,411,662</u>	 <u>100.0%</u>	 <u>\$ 52,312,585</u>	 <u>100.0%</u>	 <u>52,289,928</u>	 <u>100.0%</u>	 <u>\$ 53,115,722</u>	 <u>100.0%</u>
NET INCOME (LOSS)	(3,124,485)		(4,143,106)		(2,174,480)		(1,459,251)	
BEGINNING BALANCE	\$ 10,959,979		\$ 7,835,494		7,835,494		\$ 5,661,014	
PRIOR YEAR ADJUSTMENTS								
ADJUSTED BEGINNING BALANCE	<u>10,959,979</u>		<u>7,835,494</u>		<u>7,835,494</u>		<u>5,661,014</u>	
ENDING BALANCE	<u>\$ 7,835,494</u>		<u>\$ 3,692,388</u>		<u>5,661,014</u>		<u>\$ 4,201,763</u>	
PERCENTAGE OF EXPENDITURES	15.24%		7.06%		10.83%		7.91%	
RESERVE FOR CONTINGENCY @ 6.0%							3,186,943	
RESERVE FOR RESTORAL ITEMS (PARTIAL RESTORAL)							840,461	(Version 2)
RESERVE FOR BUDGET AUGMENTATION REQUESTS							48,232	
RESERVE FOR PO'S AND CARRYOVER BUDGETS							126,127	
SET ASIDE FOR ONE-TIME EXPENDITURES							(0)	
							<u>4,201,763</u>	

2013-14 Final Budget
BOARD DESIGNATED FUND (FUND 121)

	2011-12 Actual	2012-13 Final	2012-13 Actual	2013-14 Final Budget
Beginning Balance	\$ 252,642	\$ 219,172	\$ 219,172	\$ 229,125
Estimated Income				
8860 Interest Income	\$ 1,820	\$ 1,800	\$ 1,641	\$ 1,800
8890 Other Income	0	0	0	0
8990 Transfers In	<u>15,077</u>	<u>15,000</u>	<u>13,995</u>	<u>15,000</u>
Total Income	16,897	16,800	15,636	16,800
TOTAL BEG. BALANCE & INCOME	\$ 269,539	\$ 235,972	\$ 234,808	\$ 245,925
Estimated Expenditures				
3000 Employee Benefits	\$ 0	\$ 0	\$ 0	\$ 0
5000 Other Operating Expenses	0	0	0	0
6000 Equipment	50,367	134,302	5,683	126,452
7300 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 50,367</u>	<u>\$ 134,302</u>	<u>\$ 5,683</u>	<u>\$ 126,452</u>
ENDING FUND BALANCE	<u>\$ 219,172</u>	<u>\$ 101,670</u>	<u>\$ 229,125</u>	<u>\$ 119,473</u>

2013-14 Final Budget
COLLEGE WORK STUDY FUND (FUND 122)

	2011-12 Actual	2012-13 Final	2012-13 Actual	2013-14 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0
Estimated Income				
8100 Federal Revenue	\$ 464,548	\$ 464,548	\$ 464,548	\$ 464,548
8600 State Revenue	0	0	0	0
8890 Other Local Income	700	1,000	3,608	3,000
8980 Transfers In	<u>239,139</u>	<u>225,000</u>	<u>212,846</u>	<u>250,000</u>
Total Income	704,387	690,548	681,002	717,548
TOTAL BEG. BALANCE & INCOME	\$ 704,387	\$ 690,548	\$ 681,002	\$ 717,548
Estimated Expenditures				
2000 Classified Salaries	\$ 644,504	\$ 628,582	\$ 623,540	\$ 657,455
3000 Employee Benefits	13,429	15,512	11,008	13,639
7300 Transfers Out	<u>46,454</u>	<u>46,454</u>	<u>46,454</u>	<u>46,454</u>
TOTAL EXPENDITURES	<u>\$ 704,387</u>	<u>\$ 690,548</u>	<u>\$ 681,002</u>	<u>\$ 717,548</u>
ENDING FUND BALANCE	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

2013-14 Final Budget
CATEGORICAL PROJECTS FUND I (FUND 123)

	2011-12 Actual	2012-13 Final	2012-13 Actual	2013-14 Final Budget
Beginning Balance	\$ 791,432	\$ 717,900	\$ 717,900	\$ 830,863
Estimated Income				
8100 Federal Revenue	\$ 275,035	\$ 346,360	\$ 282,900	\$ 174,208
8600 State Revenue	2,951,038	3,423,155	2,994,821	3,224,852
8830 Contract Services	50,619	38,817	76,381	54,000
8890 Other Income	293,878	206,924	279,631	327,790
8990 Transfers In	<u>763,516</u>	<u>730,768</u>	<u>1,032,822</u>	<u>372,347</u>
Total Income	4,334,086	4,746,024	4,666,555	4,153,197
TOTAL BEG. BALANCE & INCOME	\$ 5,125,518	\$ 5,463,924	\$ 5,384,455	\$ 4,984,060
Estimated Expenditures				
1000 Certificated Salaries	\$ 959,112	\$ 883,880	\$ 954,038	\$ 982,073
2000 Classified Salaries	1,135,809	1,393,607	1,115,945	1,386,594
3000 Employee Benefits	885,725	984,535	863,311	1,014,423
4000 Supplies	84,949	146,817	90,636	117,001
5000 Other Operating Expenses	312,898	448,696	340,066	311,674
6000 Capital Outlay	248,730	253,283	319,402	22,818
7300 Transfers Out	507,601	562,887	525,574	572,241
7500 Student Financial Aid	0	0	0	0
7600 Other Student Aid	<u>272,794</u>	<u>377,207</u>	<u>344,620</u>	<u>208,852</u>
TOTAL EXPENDITURES	\$ <u>4,407,618</u>	\$ <u>5,050,912</u>	\$ <u>4,553,592</u>	\$ <u>4,615,676</u>
ENDING FUND BALANCE	<u>\$ 717,900</u>	<u>\$ 413,012</u>	<u>\$ 830,863</u>	<u>\$ 368,384</u>

2013-14 Final Budget
CATEGORICAL PROJECTS FUND II (FUND 124)

		2011-12 Actual		2012-13 Final		2012-13 Actual		2013-14 Final Budget
Beginning Balance	\$	937,426		762,092		762,092		897,185
Estimated Income								
8100 Federal Revenue	\$	622,867		1,653,388		1,093,307		1,706,400
8600 State Revenue		1,877,769		1,299,674		1,607,264		1,528,685
8870 Student Fees		396,149		370,000		383,241		370,000
8880 Other Fees		429,046		358,900		459,499		358,900
8890 Other Local Income		1,795		1,500		112,343		111,750
8990 Transfers In		<u>491,863</u>		<u>781,333</u>		<u>655,040</u>		<u>696,732</u>
Total Income		3,819,489		4,464,795		4,310,694		4,772,467
TOTAL BEG. BALANCE & INCOME	\$	4,756,915		5,226,887		5,072,786		5,669,652
Estimated Expenditures								
1000 Certificated Salaries	\$	812,737		1,095,972		1,036,477		1,001,894
2000 Classified Salaries		851,718		1,016,649		863,713		924,485
3000 Employee Benefits		687,897		745,846		705,927		700,036
4000 Supplies		345,315		267,776		358,983		312,413
5000 Other Operating Expenses		670,087		860,792		648,385		669,411
6000 Capital Outlay		592,207		510,068		502,487		434,510
7300 Transfers Out		29,914		76,078		56,779		65,865
7500 Student Financial Aid		0		0		0		0
7600 Other Payments to/for Students		<u>4,948</u>		<u>0</u>		<u>2,850</u>		<u>0</u>
TOTAL EXPENDITURES	\$	<u>3,994,823</u>		<u>4,573,181</u>		<u>4,175,601</u>		<u>4,108,614</u>
ENDING FUND BALANCE	\$	<u><u>762,092</u></u>		<u><u>653,706</u></u>		<u><u>897,185</u></u>		<u><u>1,561,038</u></u>

2013-14 Final Budget
BOND REDEMPTION FUND SFID #1 (FUND 210)

	2011-12 Actual	2012-13 Final	2012-13 Actual	2013-14 Final Budget
Beginning Balance	\$ 1,017,817	\$ 966,800	\$ 966,800	\$ 1,056,265
Estimated Income				
8814 Voted Indebtness	\$ 1,962,504	\$ 2,000,000	\$ 2,209,063	\$ 2,200,000
8860 Interest	7,790	10,000	7,456	7,500
8980 Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Income	1,970,294	2,010,000	2,216,519	2,207,500
TOTAL BEG. BALANCE & INCOME	\$ 2,988,111	\$ 2,976,800	\$ 3,183,319	\$ 3,263,765
Estimated Expenditures				
5000 Services	\$ 100	\$ 100	\$ 125	\$ 125
7110 Debt Retirement	420,000	510,000	625,000	650,000
7130 Debt Interest	1,601,211	1,657,081	1,501,929	1,484,479
7300 Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 2,021,311</u>	<u>\$ 2,167,181</u>	<u>\$ 2,127,054</u>	<u>\$ 2,134,604</u>
ENDING FUND BALANCE	<u>\$ 966,800</u>	<u>\$ 809,619</u>	<u>\$ 1,056,265</u>	<u>\$ 1,129,161</u>

2013-14 Final Budget
BOND REDEMPTION FUND SFID #2 (FUND 211)

	2011-12 Actual	2012-13 Final	2012-13 Actual	2013-14 Final Budget
Beginning Balance	\$ 367,405	\$ 437,625	437,625	\$ 463,260
Estimated Income				
8814 Voted Indebtness	\$ 859,827	\$ 800,000	861,445	\$ 875,000
8860 Interest	2,449	2,000	1,600	2,000
8940 Sale of Bonds	0	0	0	0
8980 Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Income	862,276	802,000	863,045	877,000
TOTAL BEG. BALANCE & INCOME	\$ 1,229,681	\$ 1,239,625	1,300,670	\$ 1,340,260
Estimated Expenditures				
5000 Services	\$ 150	\$ 1,200	125	\$ 125
7110 Debt Retirement	300,000	360,000	360,000	375,000
7130 Debt Interest	491,906	477,285	477,285	461,613
7300 Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 792,056</u>	<u>\$ 838,485</u>	<u>837,410</u>	<u>\$ 836,738</u>
ENDING FUND BALANCE	<u>\$ 437,625</u>	<u>\$ 401,140</u>	<u>463,260</u>	<u>\$ 503,522</u>

2013-14 Final Budget
CHILD DEVELOPMENT FUND (FUND 330)

	2011-12 Actual	2012-13 Final	2012-13 Actual	2013-14 Final Budget
Beginning Balance	\$ 2,322	\$ 28,167	\$ 28,167	\$ 0
Estimated Income				
8100 Federal Revenue	\$ 298,825	\$ 453,949	\$ 256,717	\$ 354,473
8600 State Income	656,800	577,314	625,407	740,506
8860 Interest	1,886	2,000	859	2,000
8870 Student Fees	47,448	54,500	90,741	99,019
8890 Other Income	0	0	0	0
8980 Transfers In	<u>153,031</u>	<u>205,030</u>	<u>145,932</u>	<u>62,497</u>
Total Revenue	1,157,990	1,292,793	1,119,656	1,258,495
TOTAL BEG. BALANCE & INCOME	\$ 1,160,312	\$ 1,320,960	\$ 1,147,823	\$ 1,258,495
Estimated Expenditures				
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	564,832	588,970	574,991	588,283
3000 Employee Benefits	342,444	357,480	339,380	346,768
4000 Supplies	64,816	72,903	74,092	91,829
5000 Other Oper. Expenses	33,323	86,453	34,719	45,375
6000 Capital Outlay	3,783	700	18,366	700
7300 Transfers Out	<u>122,947</u>	<u>167,494</u>	<u>106,275</u>	<u>84,860</u>
TOTAL EXPENDITURES	\$ <u>1,132,145</u>	\$ <u>1,274,000</u>	\$ <u>1,147,823</u>	\$ <u>1,157,815</u>
ENDING FUND BALANCE	<u>\$ 28,167</u>	<u>\$ 46,960</u>	<u>\$ 0</u>	<u>\$ 100,680</u>

2013-14 Final Budget
MERCED COLLEGE FARM FUND (FUND 340)

	2011-12 Actual	2012-13 Final	2012-13 Actual	2013-14 Final Budget
Beginning Balance	\$ 26,429	\$ 33,957	\$ 33,957	\$ 39,615
Estimated Income				
8820 Donations	\$ 0	\$ 0	\$ 0	\$ 0
8840 Sales	81,876	95,000	50,350	113,410
8850 Rent/Boarding Fees	26,094	30,000	38,376	48,630
8860 Interest	258	300	275	250
8890 Other Local Income	7,840	8,000	8,150	7,780
8910 Sale of Assets	0	0	0	0
8980 Transfers In	0	0	0	0
	<u>116,068</u>	<u>133,300</u>	<u>97,151</u>	<u>170,070</u>
Total Revenue	116,068	133,300	97,151	170,070
TOTAL BEG. BALANCE & INCOME	\$ 142,497	\$ 167,257	\$ 131,108	\$ 209,685
Estimated Expenditures				
1000 Cert. Salaries	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	0	0	0	2,400
3000 Employee Benefits	0	0	0	0
4000 Supplies	67,066	89,287	57,806	86,842
5000 Other Operating Expenses	41,474	58,419	23,341	53,057
6000 Capital Outlay	0	0	10,346	0
7300 Transfers	0	0	0	0
7500 Grants	0	0	0	0
	<u>108,540</u>	<u>147,706</u>	<u>91,493</u>	<u>142,299</u>
TOTAL EXPENDITURES	\$ 108,540	\$ 147,706	\$ 91,493	\$ 142,299
ENDING FUND BALANCE	<u>\$ 33,957</u>	<u>\$ 19,551</u>	<u>\$ 39,615</u>	<u>\$ 67,386</u>

2013-14 Final Budget
CAPITAL PROJECTS FUND (FUND 410)

	2011-12 Actual	2012-13 Final	2012-13 Actual	2013-14 Final Budget
Beginning Balance	\$ 2,604,682	\$ 912,371	\$ 912,371	\$ 2,629,724
Estimated Income				
8600 State Revenue	\$ 0	\$ 0	\$ 0	\$ 0
8860 Interest	7,883	10,000	11,876	15,000
8890 Other Income	72,752	75,000	103,483	90,000
8841 Other Loans	0	0	0	0
8910 Sale of Land	0	0	997,697	0
8941 Other Long-Term Debt	0	0	1,034,615	0
8980 Transfers In	<u>859,373</u>	<u>820,598</u>	<u>1,141,520</u>	<u>816,948</u>
Total Revenue	940,008	905,598	3,289,191	921,948
TOTAL BEG. BALANCE & INCOME	\$ 3,544,690	\$ 1,817,969	\$ 4,201,562	\$ 3,551,672
Estimated Expenditures				
2000 Classified Salaries	\$ 0	\$ 0	\$ 0	\$ 0
5000 Services	1,528,509	0	243,401	0
6000 Capital Outlay	1,103,810	1,043,902	1,328,437	1,784,197
7300 Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 2,632,319</u>	<u>\$ 1,043,902</u>	<u>\$ 1,571,838</u>	<u>\$ 1,784,197</u>
ENDING FUND BALANCE	<u>\$ 912,371</u>	<u>\$ 774,067</u>	<u>\$ 2,629,724</u>	<u>\$ 1,767,475</u>
RESERVE FOR CAMPUS LAND SALE				997,697
RESERVE FOR CONTINGENCY				<u>769,778</u>
				<u>1,767,475</u>

2013-14 Final Budget
BOND CONSTRUCTION FUND SFID #1 (FUND 420)

	2011-12 Actual	2012-13 Final	2012-13 Actual	2013-14 Final Budget
Beginning Balance	\$ 8,951,944	\$ 8,898,867	\$ 8,898,867	\$ 8,130,746
Estimated Income				
8860 Interest	\$ 34,716	\$ 40,000	\$ 28,201	\$ 40,000
8940 Sale of Bonds	0	0	0	0
8980 Transfers In	0	0	0	0
	<u>34,716</u>	<u>40,000</u>	<u>28,201</u>	<u>40,000</u>
Total Income	34,716	40,000	28,201	40,000
TOTAL BEG. BALANCE & INCOME	\$ 8,986,660	\$ 8,938,867	\$ 8,927,068	\$ 8,170,746
Estimated Expenditures				
2000 Classified Salaries	\$ 0	\$ 0	\$ 0	\$ 0
3000 Benefits	0	0	0	0
5000 Services	1,400	1,400	3,700	3,700
6000 Capital Outlay	86,393	250,000	792,622	596,144
7120 Bond Issuance Costs	0	0	0	0
7300 Transfers	0	0	0	0
	<u>87,793</u>	<u>251,400</u>	<u>796,322</u>	<u>599,844</u>
TOTAL EXPENDITURES	\$ <u>87,793</u>	\$ <u>251,400</u>	\$ <u>796,322</u>	\$ <u>599,844</u>
ENDING FUND BALANCE	\$ <u>8,898,867</u>	\$ <u>8,687,467</u>	\$ <u>8,130,746</u>	\$ <u>7,570,902</u>

2013-14 Final Budget
BOND CONSTRUCTION FUND SFID #2 (FUND 421)

	2011-12 Actual	2012-13 Final	2012-13 Actual	2013-14 Final Budget
Beginning Balance	\$ 507,833	\$ 461,040	\$ 461,040	\$ 458,015
Estimated Income				
8860 Interest	\$ 4,356	\$ 5,000	\$ 3,469	\$ 5,000
8940 Sale of Bonds	0	0	0	0
8942 Refunding of Bonds	0	0	0	0
8980 Transfers In	0	0	0	0
	<u>4,356</u>	<u>5,000</u>	<u>3,469</u>	<u>5,000</u>
Total Revenue	4,356	5,000	3,469	5,000
TOTAL BEG. BALANCE & INCOME	\$ 512,189	\$ 466,040	\$ 464,509	\$ 463,015
Estimated Expenditures				
2000 Salaries	\$ 0	\$ 0	\$ 0	\$ 0
3000 Benefits	0	0	0	0
5000 Services	2,800	2,800	1,600	2,800
6000 Capital Outlay	48,349	50,000	4,894	45,106
7140 Bond Arbitrage Rebate	0	0	0	0
7300 Transfers	0	0	0	0
	<u>51,149</u>	<u>52,800</u>	<u>6,494</u>	<u>47,906</u>
TOTAL EXPENDITURES	\$ 51,149	\$ 52,800	\$ 6,494	\$ 47,906
ENDING FUND BALANCE	<u>\$ 461,040</u>	<u>\$ 413,240</u>	<u>\$ 458,015</u>	<u>\$ 415,109</u>

2013-14 Final Budget
MERCED COLLEGE BOOKSTORE (FUND 510)

	2011-12 Actual	2012-13 Final	2012-13 Actual	2013-14 Final Budget
Beginning Balance	\$ 600,646	\$ 339,143	\$ 339,143	\$ 63,039
Prior Year Adjustments	20,455	0	0	0
Adjusted Beginning Balance	<u>621,101</u>	<u>339,143</u>	<u>339,143</u>	<u>63,039</u>
Estimated Income				
Income	\$ 2,066,239	\$ 2,052,761	\$ 2,186,295	\$ 2,470,513
Cost of Goods Sold	1,628,423	1,519,987	1,745,543	1,832,820
Gross Profit	437,816	532,774	440,752	637,693
Estimated Expenditures				
2000 Salaries	\$ 385,578	\$ 390,567	\$ 386,936	\$ 388,290
3000 Benefits	168,144	170,320	177,323	177,944
4000 Supplies	12,918	12,000	10,709	11,000
5000 Services	133,134	140,000	121,888	115,000
6000 Capital Outlay	0	0	0	0
7000 Transfers	20,000	20,000	20,000	20,000
TOTAL EXPENDITURES	<u>\$ 719,774</u>	<u>\$ 732,887</u>	<u>\$ 716,856</u>	<u>\$ 712,234</u>
Net Profit	(281,958)	(200,113)	(276,104)	(74,541)
ENDING FUND BALANCE	<u>\$ 339,143</u>	<u>\$ 139,030</u>	<u>\$ 63,039</u>	<u>\$ (11,502)</u>

2013-14 Final Budget
 RETIREE HEALTH BENEFITS FUND (FUND 610)

	2011-12 Actual	2012-13 Final	2012-13 Actual	2013-14 Final Budget
Beginning Balance	\$ 5,025,681	\$ 5,064,824	\$ 5,064,824	\$ 4,234,168
Prior Year Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Beginning Balance	5,025,681	5,064,824	5,064,824	4,234,168
 Estimated Income				
8860 Interest Income	\$ 39,143	\$ 50,000	\$ 27,881	\$ 50,000
8899 Active Employee Contribution	0	0	0	0
8980 Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	39,143	50,000	27,881	50,000
TOTAL BEG. BALANCE & INCOME	\$ 5,064,824	\$ 5,114,824	\$ 5,092,705	\$ 4,284,168
 Estimated Expenditures				
3000 Employee Benefits	\$ 0	\$ 0	\$ 858,537	\$ 0
5000 Other Operating Expenses	0	0	0	0
7300 Transfers Out	0	0	0	0
7400 Realized Loss on Investment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 858,537</u>	<u>\$ 0</u>
ENDING FUND BALANCE	<u>\$ 5,064,824</u>	<u>\$ 5,114,824</u>	<u>\$ 4,234,168</u>	<u>\$ 4,284,168</u>

2013-14 Final Budget
ASSOCIATED STUDENTS OF MERCED COLLEGE (FUND 710)

	2011-12 Actual	2012-13 Final	2012-13 Actual	2013-14 Final Budget
Beginning Balance	\$ 177,050	\$ 188,735	\$ 188,735	\$ 200,777
Estimated Income				
8820 Donations	\$ 450	\$ 1,200	\$ 788	\$ 1,200
8840 Sales	15,039	3,600	12,814	3,600
8850 Booth Rentals	1,040	3,000	0	3,000
8860 Interest	1,587	4,000	1,458	4,000
8880 ASB Cards	2,230	3,600	2,312	3,600
8890 Other Local Income	13,863	9,000	8,798	9,000
8980 Transfers In	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Total Revenue	39,209	29,400	31,170	29,400
TOTAL BEG. BALANCE & INCOME	\$ 216,259	\$ 218,135	\$ 219,905	\$ 230,177
Estimated Expenditures				
4000 Supplies	\$ 16,832	\$ 37,647	\$ 10,861	\$ 37,647
5000 Other Oper. Expenses	9,717	10,245	7,757	10,245
6000 Capital Outlay	0	0	0	0
7500 Student Financial Aid	<u>975</u>	<u>3,800</u>	<u>510</u>	<u>3,800</u>
TOTAL EXPENDITURES	<u>\$ 27,524</u>	<u>\$ 51,692</u>	<u>\$ 19,128</u>	<u>\$ 51,692</u>
ENDING FUND BALANCE	<u>\$ 188,735</u>	<u>\$ 166,443</u>	<u>\$ 200,777</u>	<u>\$ 178,485</u>

2013-14 Final Budget
STUDENT FINANCIAL AID FUND (FUND 740)

	2011-12 Actual	2012-13 Final	2012-13 Actual	2013-14 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0
Estimated Income				
8100 Federal Revenue	\$ 22,225,866	\$ 30,350,236	\$ 19,811,143	\$ 22,321,795
8600 State Revenue	1,700,486	1,700,000	1,474,617	1,700,000
8890 Other Local Income	0	0	0	0
8980 Transfers In	<u>189,399</u>	<u>178,727</u>	<u>114,983</u>	<u>125,000</u>
Total Revenue	24,115,751	32,228,963	21,400,743	24,146,795
TOTAL BEG. BALANCE & INCOME	\$ 24,115,751	\$ 32,228,963	\$ 21,400,743	\$ 24,146,795
Estimated Expenditures				
7300 Transfers Out	\$ 47,221	\$ 5,000	\$ 45,000	\$ 5,000
7500 Student Fin. Aid	<u>24,068,530</u>	<u>32,223,963</u>	<u>21,355,743</u>	<u>24,141,795</u>
TOTAL EXPENDITURES	<u>\$ 24,115,751</u>	<u>\$ 32,228,963</u>	<u>\$ 21,400,743</u>	<u>\$ 24,146,795</u>
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>