

2020-21 FINAL BUDGET
GENERAL FUND (FUND 110)
INCOME

		2018-19		2019-20		2019-20		2020-21	
		Actual		Final		Actual		Final	
		Income		Budget		Income		Budget	
FEDERAL		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
8150	PELL Administration	\$ 22,420		\$ 25,000		\$ 24,005		\$ 25,000	
8160	Veterans Education	2,805		2,000		0		0	
8190	Other Federal Revenue	0		0		0		0	
TOTAL FEDERAL		<u>\$ 25,225</u>	<u>0.0%</u>	<u>\$ 27,000</u>	<u>0.0%</u>	<u>\$ 24,005</u>	<u>0.0%</u>	<u>\$ 25,000</u>	<u>0.0%</u>
STATE									
8610	General Apportionment	\$ 35,657,714		\$ 38,812,986		\$ 44,620,004		\$ 38,297,386	
8610	Deficit Factor	0		(392,335)		(1,332,531)		(1,328,398)	
8610	Prior Year Apportionment	43,134		0		2,434,805		0	
8611	Other General Apportionments	394,288		403,468		373,302		403,468	
8630	Education Protection Account (EPA)	9,580,944		9,766,461		4,796,180		10,594,607	
8630	Prior Year Education Protection Account (EPA)			0		(92,533)			
8670	State Tax Subventions	110,834		100,000		114,233		100,000	
8679	In Lieu Tax Revenue	3,734		5,000		3,340		5,000	
8680	Lottery Proceeds	1,667,066		1,600,000		1,579,640		1,600,000	
8692	Mandated Costs	277,520		300,000		284,068		300,000	
8699	Other State	0		0		0		0	
TOTAL STATE		<u>\$ 47,735,235</u>	<u>69.4%</u>	<u>\$ 50,595,580</u>	<u>71.5%</u>	<u>\$ 52,780,507</u>	<u>72.2%</u>	<u>\$ 49,972,063</u>	<u>70.1%</u>

2020-21 FINAL BUDGET
GENERAL FUND (FUND 110)
INCOME

LOCAL	2018-19 Actual Income		2019-20 Final Budget		2019-20 Actual Income		2020-21 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
8811	Secured Property Tax	\$ 11,538,304	\$ 12,453,713	\$ 12,482,733	\$ 13,414,732			
8812	Supplemental Property Taxes	272,160	200,000	292,073	200,000			
8813	Unsecured Property Taxes	787,522	700,000	829,167	700,000			
8816	Prior Year Property Taxes	11,294	25,000	15,568	25,000			
8817	ERAF - Property Taxes	829,254	200,000	(688)	50,000			
8818	RDA Property Taxes - Pass Through	87,515	50,000	139,225	50,000			
8818	RDA Property Taxes - Residual	316,142	200,000	452,459	200,000			
8818	RDA Property Taxes - Other	1,105	0	120,053	0			
8840	Sales and Commissions	89,057	85,000	96,939	85,000			
8850	Rental Income	33,375	33,750	29,700	33,750			
8860	Interest	219,618	200,000	208,228	200,000			
8870	Student Records	60,157	65,000	60,850	65,000			
8872	Community Services	201,298	178,800	125,312	230,500			
8874	Enrollment Fees	2,855,206	2,874,906	2,818,599	2,839,964			
8880	Nonresident Fees	1,124,656	1,275,000	1,084,638	1,000,000			
8880	Other Student Fees	67,247	80,000	55,615	50,000			
8890	Other Local Income	772,923	700,000	779,453	750,000			
8899	Other C.S. Income	6,342	7,000	5,847	7,000			
	TOTAL LOCAL	\$ 19,273,176 28.0%	\$ 19,328,169 27.3%	\$ 19,595,771 26.8%	\$ 19,900,946 27.9%			
OTHER FINANCING SOURCES								
8910	Sale of Equipment	\$ 5,676	\$ 10,000	\$ 57,521	\$ 10,000			
8980	Transfers In	1,750,794	807,049	650,262	1,396,727			
	TOTAL FINANCING SOURCES	\$ 1,756,470 2.6%	\$ 817,049 1.2%	\$ 707,783 1.0%	\$ 1,406,727 2.0%			
	TOTAL INCOME	\$ 68,790,106 100.0%	\$ 70,767,798 100.0%	\$ 73,108,066 100.0%	\$ 71,304,736 100.0%			

2020-21 FINAL BUDGET
GENERAL FUND (FUND 110)
OBJECT EXPENDITURE BUDGET

	2018-19 Actual Expenditures		2019-20 Final Budget		2019-20 Actual Expenditures		2020-21 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1000 Academic Salaries	24,507,152	35.7%	\$ 24,836,293	35.2%	\$ 25,670,781	37.2%	\$ 25,682,023	36.1%
2000 Classified Salaries	10,926,595	15.9%	12,892,449	18.3%	12,248,296	17.7%	12,837,315	18.0%
3000 Employee Benefits	20,275,263	29.5%	21,905,329	31.0%	21,861,169	31.6%	22,339,410	31.4%
4000 Supplies and Materials	615,526	0.9%	621,697	0.9%	517,750	0.7%	485,640	0.7%
5000 Other Operating Expenses	6,688,091	9.7%	7,431,170	10.5%	6,490,231	9.4%	7,157,156	10.1%
6000 Capital Outlay	526,649	0.8%	358,858	0.5%	428,776	0.6%	302,515	0.4%
7000 Other Outgo	5,135,171	7.5%	2,558,401	3.6%	1,879,030	2.7%	2,362,620	3.3%
TOTAL	<u>\$ 68,674,447</u>	<u>100.0%</u>	<u>\$ 70,604,197</u>	<u>100.0%</u>	<u>\$ 69,096,034</u>	<u>100.0%</u>	<u>\$ 71,166,679</u>	<u>100.0%</u>

2020-21 FINAL BUDGET
GENERAL FUND (FUND 110)
OBJECT EXPENDITURE DETAIL

	2018-19		2019-20		2019-20		2020-21	
	Actual		Final		Actual		Final	
	Expenditures		Budget		Expenditures		Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1000 Academic Salaries:								
1100 Full-Time Instruction	\$ 12,782,711		\$ 13,600,819		\$ 13,259,927		\$ 13,197,353	
1200 Full-Time Non-Instr.	2,479,027		2,459,772		2,450,012		2,462,372	
1200 Educational Admin (Mgmt)	2,321,630		2,125,008		2,144,282		2,162,077	
1300 PT Instruction	6,491,690		6,250,000		7,352,966		7,500,000	
1400 PT Non-Instruction	432,094		400,694		463,595		360,221	
TOTAL ACADEMIC SALARIES	\$ 24,507,152	35.7%	\$ 24,836,293	35.2%	\$ 25,670,781	37.2%	\$ 25,682,023	36.1%
2000 Classified Salaries:								
2100 Full-Time Non-Instr.	\$ 6,481,290		\$ 7,855,095		\$ 7,646,058		\$ 7,840,219	
2100 Full-Time Non-Instr. Mgr	2,366,104		2,733,202		2,620,297		2,730,927	
2200 Full-Time Instr. Aides	1,041,751		1,138,728		1,104,787		1,193,398	
2300 PT Non-Instruction	874,889		956,276		693,931		805,243	
2400 PT Instr. Aides	162,561		209,149		183,222		267,528	
TOTAL CLASSIFIED SALARIES	\$ 10,926,595	15.9%	\$ 12,892,449	18.3%	\$ 12,248,296	17.7%	\$ 12,837,315	18.0%
	<u>35,433,747</u>		<u>37,728,742</u>		<u>37,919,077</u>		<u>38,519,338</u>	
3000 Employee Benefits:								
3100 STRS	\$ 3,505,186		\$ 4,024,699		\$ 3,846,605		\$ 3,986,356	
3200 PERS	1,954,246		2,339,954		2,434,217		2,546,406	
3300 FICA	1,295,575		1,404,609		1,435,026		1,445,336	
3400 Health & Welfare Benefits	12,544,800		13,277,006		13,367,896		13,554,539	
3400 Income Protection	102,685		178,544		109,452		179,293	
3500 St. Unemployment Ins.	31,200		18,514		42,575		19,260	
3600 Workers' Compensation Ins.	581,315		662,004		623,898		608,220	
3900 Other Benefits - SERP Annuity	260,256		0		1,500		0	
TOTAL EMPLOYEE BENEFITS	\$ 20,275,263	29.5%	\$ 21,905,329	31.0%	\$ 21,861,169	31.6%	\$ 22,339,410	31.4%
	<u>55,709,010</u>	<u>81.1%</u>	<u>59,634,071</u>	<u>84.5%</u>	<u>59,780,246</u>	<u>86.5%</u>	<u>60,858,748</u>	<u>85.5%</u>

2020-21 FINAL BUDGET
GENERAL FUND (FUND 110)
OBJECT EXPENDITURE DETAIL

	2018-19		2019-20		2019-20		2020-21	
	Actual Expenditures		Final Budget		Actual Expenditures		Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
4000 Supplies and Materials:								
4200 Reference Books	\$ 1,426		\$ 2,701		\$ 55		\$ 1,900	
4300 Instr. Supplies	143,561		84,988		117,190		85,094	
4400 Non-Instr. Supplies	470,539		534,008		400,505		398,646	
4500 ASMC Supplies	0		0		0		0	
TOTAL SUPPLIES & MATERIALS	\$ 615,526	0.9%	\$ 621,697	0.9%	\$ 517,750	0.7%	\$ 485,640	0.7%
5000 Other Operating Expenses								
5100 Personal Services	97,713		\$ 113,453		\$ 89,041		\$ 64,953	
5200 Conference/Mileage/Meetings	540,163		596,380		418,599		395,274	
5300 Office Expenses/Postage	930,883		761,427		963,953		648,672	
5400 Insurance	408,371		475,041		477,115		534,698	
5500 Utilities	1,715,848		1,621,979		1,594,291		1,533,973	
5600 Rents/Leases/Repairs	2,995,113		3,636,348		2,947,232		3,567,008	
5800 Unallocated Expenses	0		226,542		0		412,578	
TOTAL OTHER OPERATING EXPENSES	\$ 6,688,091	9.7%	\$ 7,431,170	10.5%	\$ 6,490,231	9.4%	\$ 7,157,156	10.1%
6000 Capital Outlay:								
6100 Site Improvements	\$ 0		\$ 0		\$ 0		\$ 0	
6200 Buildings	0		0		0		0	
6300 Library Books	0		0		0		0	
6400 Equipment	526,649		358,858		428,776		302,515	
TOTAL CAPITAL OUTLAY	\$ 526,649	0.8%	\$ 358,858	0.5%	\$ 428,776	0.6%	\$ 302,515	0.4%

2020-21 FINAL BUDGET
GENERAL FUND (FUND 110)
OBJECT EXPENDITURE BUDGET

	2018-19 Actual Expenditures		2019-20 Final Budget		2019-20 Actual Expenditures		2020-21 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
7000 Other Outgo:								
7300 Transfers Out	\$ 5,131,235		\$ 2,557,801		\$ 1,878,780		\$ 2,362,020	
7500 Student Financial Aid	500		600		250		600	
7600 Other Student Aid	3,436				0			
	<u>\$ 5,135,171</u>	7.5%	<u>\$ 2,558,401</u>	3.6%	<u>\$ 1,879,030</u>	2.7%	<u>\$ 2,362,620</u>	3.3%
TOTAL EXPENDITURES	<u>\$ 68,674,447</u>	100.0%	<u>\$ 70,604,197</u>	100.0%	<u>\$ 69,096,034</u>	100.0%	<u>\$ 71,166,679</u>	100.0%
NET INCOME (LOSS)	115,659		163,601		4,012,032		138,058	
BEGINNING BALANCE	\$ 4,778,133		\$ 4,893,792		\$ 4,893,792		\$ 8,905,824	
PRIOR YEAR ADJUSTMENTS								
ADJUSTED BEGINNING BALANCE	<u>4,778,133</u>		<u>4,893,792</u>		<u>4,893,792</u>		<u>8,905,824</u>	
ENDING BALANCE	<u>\$ 4,893,792</u>		<u>\$ 5,057,392</u>		<u>\$ 8,905,824</u>		<u>\$ 9,043,882</u>	
PERCENTAGE OF EXPENDITURES	7.13%		7.16%		12.89%		12.71%	
RESERVE FOR CONTINGENCY @ 6.0%							4,270,001	6.0%
RESERVE FOR PO'S AND CARRYOVER BUDGETS							147,841	
SET ASIDE FOR ADDITIONAL RESERVE & ONE-TIME EXPENDITURES							<u>4,626,040</u>	
							<u>9,043,882</u>	

2020-21 FINAL BUDGET
BOARD DESIGNATED FUND (FUND 112)

	2018-19 Actual Expenditures	2019-20 Final Budget	2019-20 Actual Expenditures	2020-21 Final Budget
Beginning Balance	\$ 3,513,317	\$ 3,514,897	\$ 3,514,897	\$ 2,233,441
Estimated Income				
8691 Mandated Costs	\$ 0	\$ 0	\$ 0	\$ 0
8860 Interest Income	0	0	0	0
8890 Other Income	7,400	6,000	6,000	7,000
8990 Transfers In	<u>3,273,804</u>	<u>55,000</u>	<u>50,546</u>	<u>55,000</u>
Total Income	3,281,204	61,000	56,546	62,000
TOTAL BEG. BALANCE & INCOME	\$ 6,794,521	\$ 3,575,897	\$ 3,571,444	\$ 2,295,441
Estimated Expenditures				
2000 Classified Salaries	\$ 0	\$ 450,000	\$ 0	\$ 0
3000 Employee Benefits	0	450,000	0	0
4000 Supplies	0	0	0	0
5000 Other Operating Expenses	154,402	1,471,220	610,286	794,663
6000 Equipment	596,572	283,110	296,645	277,118
7300 Transfers Out	<u>2,528,650</u>	<u>1,110,357</u>	<u>431,072</u>	<u>1,134,498</u>
TOTAL EXPENDITURES	<u>\$ 3,279,624</u>	<u>\$ 3,314,687</u>	<u>\$ 1,338,002</u>	<u>\$ 2,206,279</u>
ENDING FUND BALANCE	<u>\$ 3,514,897</u>	<u>\$ 261,210</u>	<u>\$ 2,233,441</u>	<u>\$ 89,162</u>

2020-21 FINAL BUDGET
COLLEGE WORK STUDY FUND (FUND 122)

	2018-19 Actual Expenditures	2019-20 Final Budget	2019-20 Actual Expenditures	2020-21 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	0	500	0	0
8980 Transfers In	125,645	285,000	198,106	285,000
	<u>590,193</u>	<u>750,048</u>	<u>662,654</u>	<u>749,548</u>
Total Income	590,193	750,048	662,654	749,548
TOTAL BEG. BALANCE & INCOME	\$ 590,193	\$ 750,048	\$ 662,654	\$ 749,548
Estimated Expenditures				
2000 Classified Salaries	\$ 533,587	\$ 685,762	\$ 603,035	\$ 685,262
3000 Employee Benefits	10,152	17,832	13,165	17,832
7300 Transfers Out	46,454	46,454	46,454	46,454
	<u>590,193</u>	<u>750,048</u>	<u>662,654</u>	<u>749,548</u>
TOTAL EXPENDITURES	\$ 590,193	\$ 750,048	\$ 662,654	\$ 749,548
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

2020-21 FINAL BUDGET
CATEGORICAL PROJECTS FUND I (FUND 123)

	2018-19 Actual Expenditures	2019-20 Final Budget	2019-20 Actual Expenditures	2020-21 Final Budget
Beginning Balance	\$ 1,027,281	\$ 698,832	\$ 698,832	\$ 487,327
Estimated Income				
8100 Federal Revenue	\$ 120,858	\$ 306,034	\$ 188,213	\$ 310,984
8600 State Revenue	7,471,461	8,871,201	6,830,529	9,275,797
8830 Contract Services	83,789	64,000	67,325	64,000
8890 Other Income	354,168	321,418	273,939	229,460
8990 Transfers In	523,599	656,054	601,080	804,775
	<u>8,553,876</u>	<u>10,218,707</u>	<u>7,961,085</u>	<u>10,685,016</u>
Total Income	8,553,876	10,218,707	7,961,085	10,685,016
TOTAL BEG. BALANCE & INCOME	\$ 9,581,156	\$ 10,917,539	\$ 8,659,917	\$ 11,172,343
Estimated Expenditures				
1000 Certificated Salaries	\$ 2,383,421	\$ 2,677,410	\$ 2,330,973	\$ 3,085,563
2000 Classified Salaries	1,662,659	1,790,433	1,619,808	1,834,771
3000 Employee Benefits	1,935,828	2,083,146	1,873,301	2,216,208
4000 Supplies	110,206	234,386	88,214	238,839
5000 Other Operating Expenses	1,002,000	2,251,442	701,674	2,138,101
6000 Capital Outlay	63,481	94,753	75,439	261,440
7300 Transfers Out	834,738	412,345	727,566	491,893
7600 Other Student Aid	889,990	1,078,510	755,615	791,456
	<u>8,882,325</u>	<u>10,622,425</u>	<u>8,172,590</u>	<u>11,058,271</u>
TOTAL EXPENDITURES	\$ 8,882,325	\$ 10,622,425	\$ 8,172,590	\$ 11,058,271
ENDING FUND BALANCE	<u>\$ 698,832</u>	<u>\$ 295,114</u>	<u>\$ 487,327</u>	<u>\$ 114,072</u>

2020-21 FINAL BUDGET
CATEGORICAL PROJECTS FUND II (FUND 124)

	2018-19 Actual Expenditures	2019-20 Final Budget	2019-20 Actual Expenditures	2020-21 Final Budget
Beginning Balance	\$ 1,781,354	\$ 1,704,602	\$ 1,704,602	\$ 1,691,073
Estimated Income				
8100 Federal Revenue	\$ 415,053	\$ 464,817	\$ 593,932	\$ 4,496,329
8600 State Revenue	5,918,288	7,352,103	4,960,609	8,461,033
8870 Student Fees	400,845	370,000	568,401	442,000
8880 Other Fees	413,512	625,733	408,061	313,979
8890 Other Local Income	176,926	318,520	294,200	181,912
8970 Fiscal Agent	3,882,354	3,379,105	2,784,258	3,395,199
8990 Transfers In	511,961	533,485	560,394	742,283
	<u>11,718,938</u>	<u>13,043,763</u>	<u>10,169,854</u>	<u>18,032,735</u>
Total Income	11,718,938	13,043,763	10,169,854	18,032,735
TOTAL BEG. BALANCE & INCOME	\$ 13,500,292	\$ 14,748,365	\$ 11,874,456	\$ 19,723,808
Estimated Expenditures				
1000 Certificated Salaries	\$ 1,063,458	\$ 1,445,866	\$ 1,233,875	\$ 1,545,098
2000 Classified Salaries	1,444,898	2,076,237	1,370,802	1,791,603
3000 Employee Benefits	1,273,303	1,852,642	1,388,634	1,772,440
4000 Supplies	620,462	1,810,312	605,460	2,541,989
5000 Other Operating Expenses	1,343,925	2,035,690	967,407	4,629,091
6000 Capital Outlay	1,650,801	1,454,213	1,123,124	3,187,109
7300 Transfers Out	495,100	494,794	705,391	627,919
7400 Fiscal Agent Out	3,882,354	3,218,195	2,784,258	3,395,199
7500 Student Financial Aid	20,000	0	0	0
7600 Other Payments to/for Students	1,389	25,081	4,432	28,234
	<u>11,795,690</u>	<u>14,413,030</u>	<u>10,183,383</u>	<u>19,518,682</u>
TOTAL EXPENDITURES	\$ 11,795,690	\$ 14,413,030	\$ 10,183,383	\$ 19,518,682
ENDING FUND BALANCE	<u>\$ 1,704,602</u>	<u>\$ 335,335</u>	<u>\$ 1,691,073</u>	<u>\$ 205,126</u>

2020-21 FINAL BUDGET
BOND REDEMPTION FUND SFID #1 (FUND 210)

	2018-19 Actual Expenditures	2019-20 Final Budget	2019-20 Actual Expenditures	2020-21 Final Budget
Beginning Balance	\$ 1,581,972	\$ 1,721,488	\$ 1,721,488	\$ 1,944,425
Estimated Income				
8814 Voted Indebtness	\$ 2,510,644	\$ 2,200,000	\$ 2,677,617	\$ 2,200,000
8860 Interest	21,284	20,000	25,375	20,000
8980 Transfers In	0			
	<u>2,531,928</u>	<u>2,220,000</u>	<u>2,702,992</u>	<u>2,220,000</u>
Total Income	2,531,928	2,220,000	2,702,992	2,220,000
TOTAL BEG. BALANCE & INCOME	\$ 4,113,900	\$ 3,941,488	\$ 4,424,480	\$ 4,164,425
Estimated Expenditures				
5000 Services	\$ 850	\$ 1,000	\$ 0	\$ 0
7110 Debt Retirement	1,265,000	1,405,000	1,405,000	1,555,000
7120 Issuance Cost			850	850
7130 Debt Interest	1,126,563	1,074,205	1,074,204	1,006,068
7300 Transfers	0	0	0	0
	<u>2,392,413</u>	<u>2,480,205</u>	<u>2,480,054</u>	<u>2,561,918</u>
TOTAL EXPENDITURES	\$ 2,392,413	\$ 2,480,205	\$ 2,480,054	\$ 2,561,918
ENDING FUND BALANCE	<u>\$ 1,721,488</u>	<u>\$ 1,461,283</u>	<u>\$ 1,944,425</u>	<u>\$ 1,602,507</u>

2020-21 FINAL BUDGET
BOND REDEMPTION FUND SFID #2 (FUND 211)

	2018-19 Actual Expenditures	2019-20 Final Budget	2019-20 Actual Expenditures	2020-21 Final Budget
Beginning Balance	\$ 789,221	\$ 872,400	\$ 872,400	\$ 1,084,300
Estimated Income				
8814 Voted Indebtness	\$ 1,079,743	\$ 950,000	\$ 1,246,801	\$ 950,000
8860 Interest	10,619	10,000	13,515	10,000
8940 Sale of Bonds	0	0	0	0
8980 Transfers In	0	0	0	0
	<u>1,090,362</u>	<u>960,000</u>	<u>1,260,316</u>	<u>960,000</u>
Total Income	1,090,362	960,000	1,260,316	960,000
TOTAL BEG. BALANCE & INCOME	\$ 1,879,583	\$ 1,832,400	\$ 2,132,716	\$ 2,044,300
Estimated Expenditures				
5000 Services	\$ 50	\$ 50	\$ 0	\$ 805,000
7110 Debt Retirement	655,000	725,000	725,000	50
7120 Issuance Cost			50	291,434
7130 Debt Interest	352,133	323,367	323,367	0
7300 Transfers	0	0	0	0
	<u>1,007,183</u>	<u>1,048,417</u>	<u>1,048,417</u>	<u>1,096,484</u>
TOTAL EXPENDITURES	\$ 1,007,183	\$ 1,048,417	\$ 1,048,417	\$ 1,096,484
ENDING FUND BALANCE	\$ <u>872,400</u>	\$ <u>783,983</u>	\$ <u>1,084,300</u>	\$ <u>947,816</u>

2020-21 FINAL BUDGET
CHILD DEVELOPMENT FUND (FUND 330)

	2018-19 Actual Expenditures	2019-20 Final Budget	2019-20 Actual Expenditures	2020-21 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0
Estimated Income				
8100 Federal Revenue	\$ 855,051	\$ 1,256,904	\$ 677,666	\$ 1,186,384
8600 State Income	889,764	931,886	943,735	1,029,990
8860 Interest	11,464	11,800	14,072	12,300
8870 Student Fees	10,670	11,200	15,284	17,153
8890 Other Income	0	0	0	0
8980 Transfers In	0	0	1,140	0
	<u>1,766,948</u>	<u>2,211,790</u>	<u>1,651,897</u>	<u>2,245,827</u>
Total Revenue	1,766,948	2,211,790	1,651,897	2,245,827
TOTAL BEG. BALANCE & INCOME	\$ 1,766,948	\$ 2,211,790	\$ 1,651,897	\$ 2,245,827
Estimated Expenditures				
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	806,813	881,136	822,777	961,632
3000 Employee Benefits	684,495	780,366	687,109	770,986
4000 Supplies	90,133	130,817	66,028	157,049
5000 Other Oper. Expenses	68,504	361,919	31,016	295,843
6000 Capital Outlay	71,155	12,816	943	11,816
7300 Transfers Out	45,848	44,736	44,025	48,501
	<u>1,766,948</u>	<u>2,211,790</u>	<u>1,651,897</u>	<u>2,245,827</u>
TOTAL EXPENDITURES	\$ 1,766,948	\$ 2,211,790	\$ 1,651,897	\$ 2,245,827
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

2020-21 FINAL BUDGET
MERCED COLLEGE FARM FUND (FUND 340)

	2018-19 Actual Expenditures	2019-20 Final Budget	2019-20 Actual Expenditures	2020-21 Final Budget
Beginning Balance	\$ 25,224	\$ 31,488	\$ 31,488	\$ 40,693
Estimated Income				
8820 Donations	\$ 0	\$ 0	\$ 0	\$ 0
8840 Sales	68,277	61,935	69,168	69,778
8850 Rent/Boarding Fees	35,788	18,000	17,450	0
8860 Interest	791	100	545	100
8890 Other Local Income	2,131	11,400	9,367	0
8910 Sale of Assets	0	0	0	0
8980 Transfers In	0	887	0	0
	<u>0</u>	<u>887</u>	<u>0</u>	<u>0</u>
Total Revenue	106,987	92,322	96,530	69,878
TOTAL BEG. BALANCE & INCOME	\$ 132,211	\$ 123,810	\$ 128,018	\$ 110,571
Estimated Expenditures				
1000 Cert. Salaries	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	0	0	0	0
3000 Employee Benefits	0	0	0	0
4000 Supplies	57,989	78,378	47,311	88,589
5000 Other Operating Expenses	33,963	45,432	31,718	21,982
6000 Capital Outlay	8,770	0	8,297	0
7300 Transfers	0	0	0	0
7500 Grants	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	\$ 100,723	\$ 123,810	\$ 87,326	\$ 110,571
ENDING FUND BALANCE	<u>\$ 31,488</u>	<u>\$ 0</u>	<u>\$ 40,693</u>	<u>\$ (0)</u>

2020-21 FINAL BUDGET
CAPITAL PROJECTS FUND (FUND 410)

	2018-19 Actual Expenditures	2019-20 Final Budget	2019-20 Actual Expenditures	2020-21 Final Budget
Beginning Balance	\$ 2,546,165	\$ 4,298,185	\$ 4,298,185	\$ 2,622,117
Estimated Income				
8600 State Revenue	\$ 776,719	\$ 88,355	\$ 521,340	\$ 6,084,500
8860 Interest	42,262	40,000	22,481	40,000
8890 Other Income	248,494	100,000	211,130	927,718
8841 Other Loans	0	0	0	0
8910 Sale of Land	396,346	0	0	0
8941 Other Long-Term Debt	111,006	1,156,594	1,430,331	86,263
8980 Transfers In	3,103,315	1,511,283	1,391,213	427,607
	<u>4,678,143</u>	<u>2,896,232</u>	<u>3,576,495</u>	<u>7,566,088</u>
Total Revenue	4,678,143	2,896,232	3,576,495	7,566,088
TOTAL BEG. BALANCE & INCOME	\$ 7,224,308	\$ 7,194,417	\$ 7,874,680	\$ 10,188,205
Estimated Expenditures				
2000 Classified Salaries	\$ 0	\$ 0	\$ 0	\$ 0
5000 Services	78,640	1,556,594	1,438,215	140,609
6000 Capital Outlay	2,808,682	4,140,073	3,792,037	9,041,062
7300 Transfers	38,801	0	22,311	0
	<u>2,926,123</u>	<u>5,696,667</u>	<u>5,252,563</u>	<u>9,181,671</u>
TOTAL EXPENDITURES	\$ 2,926,123	\$ 5,696,667	\$ 5,252,563	\$ 9,181,671
ENDING FUND BALANCE	<u>\$ 4,298,185</u>	<u>\$ 1,497,750</u>	<u>\$ 2,622,117</u>	<u>\$ 1,006,534</u>

2020-21 FINAL BUDGET
BOND CONSTRUCTION FUND SFID #1 (FUND 420)

	2018-19 Actual Expenditures	2019-20 Final Budget	2019-20 Actual Expenditures	2020-21 Final Budget
Beginning Balance	\$ 8,139,442	\$ 8,312,297	\$ 8,312,297	\$ 7,435,753
Estimated Income				
8860 Interest	\$ 192,201	\$ 60,000	\$ 143,689	\$ 60,000
8940 Sale of Bonds	0	0	0	9,500,000
8980 Transfers In	0	0	0	0
	<u>192,201</u>	<u>60,000</u>	<u>143,689</u>	<u>9,560,000</u>
Total Income	192,201	60,000	143,689	9,560,000
TOTAL BEG. BALANCE & INCOME	\$ 8,331,643	\$ 8,372,297	\$ 8,455,986	\$ 16,995,753
Estimated Expenditures				
2000 Classified Salaries	\$ 0	\$ 0	\$ 0	\$ 0
3000 Benefits	0	0	0	0
5000 Services	500	500	500	500
6000 Capital Outlay	18,846	1,104,226	1,019,733	15,495,253
7120 Bond Issuance Costs	0	0	0	0
7300 Transfers	0	0	0	0
	<u>19,346</u>	<u>1,104,726</u>	<u>1,020,233</u>	<u>15,495,753</u>
TOTAL EXPENDITURES	\$ <u>19,346</u>	\$ <u>1,104,726</u>	\$ <u>1,020,233</u>	\$ <u>15,495,753</u>
ENDING FUND BALANCE	\$ <u>8,312,297</u>	\$ <u>7,267,571</u>	\$ <u>7,435,753</u>	\$ <u>1,500,000</u>

2020-21 FINAL BUDGET
BOND CONSTRUCTION FUND SFID #2 (FUND 421)

	2018-19 Actual Expenditures	2019-20 Final Budget	2019-20 Actual Expenditures	2020-21 Final Budget
Beginning Balance	\$ 305,987	\$ 310,432	\$ 310,432	\$ 315,408
Estimated Income				
8860 Interest	\$ 6,425	\$ 4,500	\$ 6,956	\$ 4,500
8940 Sale of Bonds	0	0	0	0
8942 Refunding of Bonds	0	0	0	0
8980 Transfers In	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	6,425	4,500	6,956	4,500
TOTAL BEG. BALANCE & INCOME	\$ 312,412	\$ 314,932	\$ 317,388	\$ 319,908
Estimated Expenditures				
2000 Salaries	\$ 0	\$ 0	\$ 0	\$ 0
3000 Benefits	0	0	0	0
5000 Services	1,980	1,980	1,980	1,980
6000 Capital Outlay	0	65,718	0	232,920
7300 Transfers	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	\$ <u>1,980</u>	\$ <u>67,698</u>	\$ <u>1,980</u>	\$ <u>234,900</u>
ENDING FUND BALANCE	\$ <u>310,432</u>	\$ <u>247,234</u>	\$ <u>315,408</u>	\$ <u>85,008</u>

2020-21 FINAL BUDGET
BOOKSTORE FUND (FUND 510)

	2018-19 Actual Expenditures	2019-20 Final Budget	2019-20 Actual Expenditures	2020-21 Final Budget
Beginning Balance	\$ (881,200)	\$ (1,238,645)	\$ (1,238,645)	\$ (1,106,875)
Prior Year Adjustments	0			
Adjusted Beginning Balance	<u>(881,200)</u>	<u>(1,238,645)</u>	<u>(1,238,645)</u>	<u>(1,106,875)</u>
Estimated Income				
8840 Sales			140,682	126,613
8860 Interest			3,435	3,000
8890 Other Local Income			194,591	192,925
Income	\$ 1,738,401	\$ 482,930	\$ 338,708	\$ 322,538
Cost of Goods Sold	1,282,654			
Gross Profit	455,747	482,930	338,708	322,538
Estimated Expenditures				
2000 Salaries	\$ 382,359	\$ 105,864	\$ 115,281	\$ 109,512
3000 Benefits	185,410	187,066	83,692	83,413
4000 Supplies	10,165	0	18	0
5000 Services	220,258	0	7,947	0
6000 Capital Outlay	0	0	0	0
7000 Transfers	15,000	0	0	0
TOTAL EXPENDITURES	<u>\$ 813,192</u>	<u>\$ 292,930</u>	<u>\$ 206,938</u>	<u>\$ 192,925</u>
Net Profit	(357,444)	190,000	131,769	129,613
ENDING FUND BALANCE	<u><u>\$ (1,238,645)</u></u>	<u><u>\$ (1,048,645)</u></u>	<u><u>\$ (1,106,875)</u></u>	<u><u>\$ (977,262)</u></u>

2020-21 FINAL BUDGET
 RETIREE HEALTH BENEFITS FUND (FUND 610)

	2018-19 Actual Expenditures	2019-20 Final Budget	2019-20 Actual Expenditures	2020-21 Final Budget
Beginning Balance	\$ 3,606,011	\$ 3,640,885	\$ 3,640,885	\$ 3,684,208
Prior Year Adjustments	0			
Adjusted Beginning Balance	<u>3,606,011</u>	<u>3,640,885</u>	<u>3,640,885</u>	<u>3,684,208</u>
 Estimated Income				
8860 Interest Income	\$ 34,874	\$ 30,000	\$ 43,324	\$ 30,000
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	34,874	30,000	43,324	30,000
 TOTAL BEG. BALANCE & INCOME	 \$ 3,640,885	 \$ 3,670,885	 \$ 3,684,208	 \$ 3,714,208
 Estimated Expenditures				
3000 Employee Benefits	\$ 0	\$ 0	\$ 0	\$ 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>0</u>	 \$ <u>0</u>
 ENDING FUND BALANCE	 \$ <u><u>3,640,885</u></u>	 \$ <u><u>3,670,885</u></u>	 \$ <u><u>3,684,208</u></u>	 \$ <u><u>3,714,208</u></u>

2020-21 FINAL BUDGET
ASSOCIATED STUDENTS OF MERCED COLLEGE (FUND 710)

	2018-19 Actual Expenditures	2019-20 Final Budget	2019-20 Actual Expenditures	2020-21 Final Budget
Beginning Balance	\$ 236,404	\$ 252,082	\$ 252,082	\$ 270,859
Estimated Income				
8820 Donations	\$ 0	\$ 0	\$ 0	\$ 0
8840 Sales	13,679	10,200	7,534	10,200
8850 Booth Rentals	0	0	0	0
8860 Interest	4,951	2,000	5,076	2,000
8880 ASB Cards	117,543	93,000	119,121	93,000
8890 Other Local Income	6,349	0	7,619	0
8980 Transfers In		0	0	0
8990 Intra Transfers			3,952	
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	142,522	105,200	143,302	105,200
TOTAL BEG. BALANCE & INCOME	\$ 378,926	\$ 357,282	\$ 395,384	\$ 376,059
Estimated Expenditures				
2000 Classified Salaries	8,817	30,985	31,959	33,060
3000 Employee Benefits	8,241	20,137	21,618	22,639
4000 Supplies	\$ 73,037	\$ 73,463	\$ 35,697	\$ 82,689
5000 Other Oper. Expenses	21,039	81,955	21,761	84,855
6000 Capital Outlay	6,239	15,000	0	15,000
7300 Transfers Out	8,271	0	12,290	0
7500 Student Financial Aid	1,200	1,600	1,200	1,600
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$ 126,844	\$ 223,140	\$ 124,525	\$ 239,843
ENDING FUND BALANCE	<u>\$ 252,082</u>	<u>\$ 134,142</u>	<u>\$ 270,859</u>	<u>\$ 136,216</u>

2020-21 FINAL BUDGET
STUDENT REPRESENTATION FEE FUND (FUND 720)

	Actual Expenditures	Final Budget	Actual Expenditures	Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 2,231
Estimated Income				
8880 Student Rep Fee	\$ 0	\$ 0	\$ 4,462	\$ 10,000
Total Revenue	0	0	4,462	10,000
TOTAL BEG. BALANCE & INCOME	\$ 0	\$ 0	\$ 4,462	\$ 12,231
Estimated Expenditures				
5000 Other Oper.Expenses	0	0	1,919	11,531
7300 Transfers Out	0	0	312	700
TOTAL EXPENDITURES	\$ <u>0</u>	\$ <u>0</u>	\$ <u>2,231</u>	\$ <u>12,231</u>
ENDING FUND BALANCE	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>2,231</u></u>	\$ <u><u>0</u></u>

2020-21 FINAL BUDGET
STUDENT FINANCIAL AID FUND (FUND 740)

	2018-19 Actual Expenditures	2019-20 Final Budget	2019-20 Actual Expenditures	2020-21 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0
Estimated Income				
8100 Federal Revenue	\$ 17,484,146	\$ 18,981,738	\$ 19,350,233	\$ 20,107,698
8600 State Revenue	4,753,304	2,700,000	4,976,216	5,313,451
8890 Other Local Income	0	0	0	0
8980 Transfers In	<u>278,857</u>	<u>125,000</u>	<u>490,053</u>	<u>495,866</u>
Total Revenue	22,516,307	21,806,738	24,816,502	25,917,015
TOTAL BEG. BALANCE & INCOME	\$ 22,516,307	\$ 21,806,738	\$ 24,816,502	\$ 25,917,015
Estimated Expenditures				
7300 Transfers Out	\$ 38,502	\$ 55,000	\$ 74,330	\$ 55,000
7500 Student Fin. Aid	<u>22,477,805</u>	<u>21,751,738</u>	<u>24,742,172</u>	<u>25,862,015</u>
TOTAL EXPENDITURES	<u>\$ 22,516,307</u>	<u>\$ 21,806,738</u>	<u>\$ 24,816,502</u>	<u>\$ 25,917,015</u>
ENDING FUND BALANCE	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>