

2021-22 FINAL BUDGET
GENERAL FUND (FUND 110)
INCOME

		2019-20		2020-21		2020-21		2021-22	
		Actual		Final		Actual		Final	
		Income		Budget		Income		Budget	
FEDERAL		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
8150	PELL Administration	\$ 24,005		\$ 25,000		\$ 18,600		\$ 25,000	
8160	Veterans Education	0		0		0		0	
8180	FEMA					2,969			
8190	Other Federal Revenue	0		0		0		0	
	TOTAL FEDERAL	\$ 24,005	0.0%	\$ 25,000	0.0%	\$ 21,569	0.0%	\$ 25,000	0.0%
STATE									
8610	General Apportionment	\$ 44,620,004		\$ 38,297,386		\$ 34,731,548		\$ 40,677,509	
8610	Deficit Factor	(1,332,531)		(1,328,398)		(415,876)		(754,750)	
8610	Prior Year Apportionment	2,434,805		0		1,467,437		0	
8611	Other General Apportionments	373,302		403,468		725,871		1,608,682	
8630	Education Protection Account (EPA)	4,796,180		10,594,607		15,780,217		12,808,751	
8630	Prior Year Education Protection Account (EPA)	(92,533)				96,184			
8670	State Tax Subventions	114,233		100,000		111,914		100,000	
8679	In Lieu Tax Revenue	3,340		5,000		47,799		5,000	
8680	Lottery Proceeds	1,579,640		1,600,000		1,691,239		1,500,000	
8692	Mandated Costs	284,068		300,000		282,279		300,000	
8699	Other State	0		0		143,616		57,936	
	TOTAL STATE	\$ 52,780,507	72.2%	\$ 49,972,063	70.1%	\$ 54,662,229	72.4%	\$ 56,303,128	70.6%

2021-22 FINAL BUDGET
GENERAL FUND (FUND 110)
INCOME

	2019-20		2020-21		2020-21		2021-22	
	Actual Income		Final Budget		Actual Income		Final Budget	
LOCAL	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
8811 Secured Property Tax	\$ 12,482,733		\$ 13,414,732		\$ 12,463,189		\$ 15,126,512	
8812 Supplemental Property Taxes	292,073		200,000		400,350		200,000	
8813 Unsecured Property Taxes	829,167		700,000		841,613		700,000	
8816 Prior Year Property Taxes	15,568		25,000		12,389		25,000	
8817 ERAF - Property Taxes	(688)		50,000		273,149		50,000	
8818 RDA Property Taxes - Pass Through	139,225		50,000		159,403		50,000	
8818 RDA Property Taxes - Residual	452,459		200,000		496,920		300,000	
8818 RDA Property Taxes - Other	120,053		0		203,750		0	
8840 Sales and Commissions	96,939		85,000		59,891		100,000	
8850 Rental Income	29,700		33,750		29,700		29,700	
8860 Interest	208,228		200,000		125,241		200,000	
8870 Student Records	60,850		65,000		62,087		65,000	
8872 Community Services	125,312		230,500		43,089		173,100	
8874 Enrollment Fees	2,818,599		2,839,964		3,074,692		3,002,995	
8880 Nonresident Fees	1,084,638		1,000,000		1,198,106		1,000,000	
8880 Other Student Fees	55,615		50,000		22,985		50,000	
8890 Other Local Income	779,453		750,000		768,153		750,000	
8899 Other C.S. Income	5,847		7,000		0		1,000	
TOTAL LOCAL	\$ 19,595,771	26.8%	\$ 19,900,946	27.9%	\$ 20,234,709	26.8%	\$ 21,823,307	27.4%
OTHER FINANCING SOURCES								
8910 Sale of Equipment	\$ 57,521		\$ 10,000		\$ 30,193		\$ 25,000	
8980 Transfers In	650,262		1,396,727		542,415		1,584,290	
TOTAL FINANCING SOURCES	\$ 707,783	1.0%	\$ 1,406,727	2.0%	\$ 572,608	0.8%	\$ 1,609,290	2.0%
TOTAL INCOME	\$ 73,108,066	100.0%	\$ 71,304,736	100.0%	\$ 75,491,115	100.0%	\$ 79,760,725	100.0%

2021-22 FINAL BUDGET
GENERAL FUND (FUND 110)
OBJECT EXPENDITURE BUDGET

	2019-20 Actual Expenditures		2020-21 Final Budget		2020-21 Actual Expenditures		2021-22 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1000 Academic Salaries	\$ 25,670,781	37.2%	\$ 25,682,023	36.1%	\$ 24,859,771	34.2%	\$ 26,800,232	34.1%
2000 Classified Salaries	12,248,296	17.7%	12,837,315	18.0%	12,654,744	17.4%	14,063,531	17.9%
3000 Employee Benefits	21,861,169	31.6%	22,339,410	31.4%	21,857,342	30.1%	23,451,629	29.8%
4000 Supplies and Materials	517,750	0.7%	485,640	0.7%	403,506	0.6%	666,553	0.8%
5000 Other Operating Expenses	6,490,231	9.4%	7,157,156	10.1%	6,125,990	8.4%	9,002,564	11.4%
6000 Capital Outlay	428,776	0.6%	302,515	0.4%	320,756	0.4%	362,460	0.5%
7000 Other Outgo	<u>1,879,030</u>	<u>2.7%</u>	<u>2,362,620</u>	<u>3.3%</u>	<u>6,494,307</u>	<u>8.9%</u>	<u>4,353,949</u>	<u>5.5%</u>
TOTAL	<u>\$ 69,096,034</u>	<u>100.0%</u>	<u>\$ 71,166,679</u>	<u>100.0%</u>	<u>\$ 72,716,416</u>	<u>100.0%</u>	<u>\$ 78,700,918</u>	<u>100.0%</u>

2021-22 FINAL BUDGET
GENERAL FUND (FUND 110)
OBJECT EXPENDITURE DETAIL

	2019-20		2020-21		2020-21		2021-22	
	Actual Expenditures		Final Budget		Actual Expenditures		Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1000 Academic Salaries:								
1100 Full-Time Instruction	\$ 13,259,927		\$ 13,197,353		\$ 12,681,531		\$ 13,927,408	
1200 Full-Time Non-Instr.	2,450,012		2,462,372		2,644,333		2,927,506	
1200 Educational Admin (Mgmt)	2,144,282		2,162,077		2,119,272		2,059,360	
1300 PT Instruction	7,352,966		7,500,000		7,068,043		7,500,000	
1400 PT Non-Instruction	463,595		360,221		346,591		385,958	
TOTAL ACADEMIC SALARIES	\$ 25,670,781	37.2%	\$ 25,682,023	36.1%	\$ 24,859,771	34.2%	\$ 26,800,232	34.1%
2000 Classified Salaries:								
2100 Full-Time Non-Instr.	\$ 7,646,058		\$ 7,840,219		\$ 8,177,369		\$ 8,701,618	
2100 Full-Time Non-Instr. Mgr	2,620,297		2,730,927		2,670,553		2,917,919	
2200 Full-Time Instr. Aides	1,104,787		1,193,398		1,079,481		1,226,355	
2300 PT Non-Instruction	693,931		805,243		516,234		910,310	
2400 PT Instr. Aides	183,222		267,528		211,107		307,329	
TOTAL CLASSIFIED SALARIES	\$ 12,248,296	17.7%	\$ 12,837,315	18.0%	\$ 12,654,744	17.4%	\$ 14,063,531	17.9%
	<u>37,919,077</u>		<u>38,519,338</u>		<u>37,514,515</u>		<u>40,863,762</u>	
3000 Employee Benefits:								
3100 STRS	\$ 3,846,605		\$ 3,986,356		\$ 3,546,937		\$ 4,302,189	
3200 PERS	2,434,217		2,546,406		2,647,031		3,147,670	
3300 FICA	1,435,026		1,445,336		1,454,837		1,579,582	
3400 Health & Welfare Benefits	13,367,896		13,554,539		13,507,164		13,445,220	
3400 Income Protection	109,452		179,293		106,559		192,381	
3500 St. Unemployment Ins.	42,575		19,260		24,380		205,522	
3600 Workers' Compensation Ins.	623,898		608,220		570,434		579,064	
3900 Other Benefits - SERP Annuity	1,500		0		0		0	
TOTAL EMPLOYEE BENEFITS	\$ 21,861,169	31.6%	\$ 22,339,410	31.4%	\$ 21,857,342	30.1%	\$ 23,451,629	29.8%
	<u>59,780,246</u>	<u>86.5%</u>	<u>60,858,748</u>	<u>85.5%</u>	<u>59,371,856</u>	<u>81.6%</u>	<u>64,315,392</u>	<u>81.7%</u>

2021-22 FINAL BUDGET
GENERAL FUND (FUND 110)
OBJECT EXPENDITURE DETAIL

	2019-20 Actual Expenditures		2020-21 Final Budget		2020-21 Actual Expenditures		2021-22 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
4000 Supplies and Materials:								
4200 Reference Books	\$ 55		\$ 1,900		\$ 0		\$ 2,301	
4300 Instr. Supplies	117,190		85,094		82,744		86,092	
4400 Non-Instr. Supplies	400,505		398,646		320,763		578,160	
4500 ASMC Supplies	0		0		0		0	
TOTAL SUPPLIES & MATERIALS	\$ 517,750	0.7%	\$ 485,640	0.7%	\$ 403,506	0.6%	\$ 666,553	0.8%
5000 Other Operating Expenses								
5100 Personal Services	\$ 89,041		\$ 64,953		\$ 65,526		\$ 104,503	
5200 Conference/Mileage/Meetings	418,599		395,274		91,483		532,620	
5300 Office Expenses/Postage	963,953		648,672		501,014		711,999	
5400 Insurance	477,115		534,698		508,758		564,850	
5500 Utilities	1,594,291		1,533,973		1,352,320		1,372,481	
5600 Rents/Leases/Repairs	2,947,232		3,567,008		3,606,889		4,584,439	
5800 Unallocated Expenses	0		412,578		0		1,131,672	
TOTAL OTHER OPERATING EXPENSES	\$ 6,490,231	9.4%	\$ 7,157,156	10.1%	\$ 6,125,990	8.4%	\$ 9,002,564	11.4%
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	428,776		302,515		320,756		362,460	
TOTAL CAPITAL OUTLAY	\$ 428,776	0.6%	\$ 302,515	0.4%	\$ 320,756	0.4%	\$ 362,460	0.5%

2021-22 FINAL BUDGET
GENERAL FUND (FUND 110)
OBJECT EXPENDITURE BUDGET

	2019-20 Actual Expenditures		2020-21 Final Budget		2020-21 Actual Expenditures		2021-22 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
7000 Other Outgo:								
7300 Transfers Out	\$ 1,878,780		\$ 2,362,020		\$ 6,494,307		\$ 4,353,349	
7500 Student Financial Aid	250		600		0		600	
7600 Other Student Aid	<u>0</u>		<u> </u>		<u>0</u>		<u> </u>	
	<u>\$ 1,879,030</u>	2.7%	<u>\$ 2,362,620</u>	3.3%	<u>\$ 6,494,307</u>	8.9%	<u>\$ 4,353,949</u>	5.5%
 TOTAL EXPENDITURES	 <u>\$ 69,096,034</u>	 100.0%	 <u>\$ 71,166,679</u>	 100.0%	 <u>\$ 72,716,416</u>	 100.0%	 <u>\$ 78,700,918</u>	 100.0%
NET INCOME (LOSS)	4,012,032		138,058		2,774,700		1,059,807	
BEGINNING BALANCE	\$ 4,893,792		\$ 8,905,824		\$ 8,905,824		\$ 11,680,524	
PRIOR YEAR ADJUSTMENTS								
ADJUSTED BEGINNING BALANCE	<u>4,893,792</u>		<u>8,905,824</u>		<u>8,905,824</u>		<u>11,680,524</u>	
ENDING BALANCE	<u>\$ 8,905,824</u>		<u>\$ 9,043,882</u>		<u>\$ 11,680,524</u>		<u>\$ 12,740,331</u>	
PERCENTAGE OF EXPENDITURES	12.89%		12.71%		16.06%		16.19%	
MINIMUM RESERVE FOR CONTINGENCY @ 6%							4,722,055	6.0%
RESERVE FOR PO'S AND CARRYOVER BUDGETS							557,970	
SET ASIDE FOR ADDITIONAL RESERVE & ONE-TIME EXPENDITURES							<u>7,460,306</u>	
							<u>12,740,331</u>	

2021-22 FINAL BUDGET
BOARD DESIGNATED FUND (FUND 112)

	2019-20 Actual Expenditures	2020-21 Final Budget	2020-21 Actual Expenditures	2021-22 Final Budget
Beginning Balance	\$ 3,514,897	\$ 2,233,441	\$ 2,233,441	\$ 1,303,519
Estimated Income				
8691 Mandated Costs	\$ 0	\$ 0	\$ 0	\$ 0
8860 Interest Income	0	0	0	0
8890 Other Income	6,000	7,000	2,313	0
8990 Transfers In	<u>50,546</u>	<u>55,000</u>	<u>33,995</u>	<u>55,000</u>
Total Income	56,546	62,000	36,308	55,000
TOTAL BEG. BALANCE & INCOME	\$ 3,571,444	\$ 2,295,441	\$ 2,269,750	\$ 1,358,519
Estimated Expenditures				
2000 Classified Salaries	\$	\$ 0	\$	\$ 0
3000 Employee Benefits	0	0	0	0
4000 Supplies	0	0	0	0
5000 Other Operating Expenses	610,286	794,663	173,768	623,299
6000 Equipment	296,645	277,118	62,723	241,323
7300 Transfers Out	<u>431,072</u>	<u>1,134,498</u>	<u>729,740</u>	<u>376,456</u>
TOTAL EXPENDITURES	\$ <u>1,338,002</u>	\$ <u>2,206,279</u>	\$ <u>966,230</u>	\$ <u>1,241,078</u>
ENDING FUND BALANCE	\$ <u><u>2,233,441</u></u>	\$ <u><u>89,162</u></u>	\$ <u><u>1,303,519</u></u>	\$ <u><u>117,441</u></u>

2021-22 FINAL BUDGET
COLLEGE WORK STUDY FUND (FUND 122)

	2019-20 Actual Expenditures	2020-21 Final Budget	2020-21 Actual Expenditures	2021-22 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0
Estimated Income				
8100 Federal Revenue	\$ 464,548	\$ 464,548	\$ 424,699	\$ 464,548
8600 State Revenue	0	0	0	0
8890 Other Local Income	0	0	0	0
8980 Transfers In	<u>198,106</u>	<u>285,000</u>	<u>21,759</u>	<u>285,000</u>
Total Income	662,654	749,548	446,458	749,548
TOTAL BEG. BALANCE & INCOME	\$ 662,654	\$ 749,548	\$ 446,458	\$ 749,548
Estimated Expenditures				
2000 Classified Salaries	\$ 603,035	\$ 685,262	\$ 130,066	\$ 685,262
3000 Employee Benefits	13,165	17,832	3,123	17,832
7300 Transfers Out	<u>46,454</u>	<u>46,454</u>	<u>313,269</u>	<u>46,454</u>
TOTAL EXPENDITURES	<u>\$ 662,654</u>	<u>\$ 749,548</u>	<u>\$ 446,458</u>	<u>\$ 749,548</u>
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

2021-22 FINAL BUDGET
CATEGORICAL PROJECTS FUND I (FUND 123)

	2019-20 Actual Expenditures	2020-21 Final Budget	2020-21 Actual Expenditures	2021-22 Final Budget
Beginning Balance	\$ 698,832	\$ 487,327	\$ 487,327	\$ 385,898
Estimated Income				
8100 Federal Revenue	\$ 188,213	\$ 310,984	\$ 136,115	\$ 593,296
8600 State Revenue	6,830,529	9,275,797	7,545,102	9,335,905
8830 Contract Services	67,325	64,000	6,200	462,161
8890 Other Income	273,939	229,460	149,791	290,046
8990 Transfers In	<u>601,080</u>	<u>804,775</u>	<u>541,064</u>	<u>592,294</u>
Total Income	7,961,085	10,685,016	8,378,273	11,273,702
TOTAL BEG. BALANCE & INCOME	\$ 8,659,917	\$ 11,172,343	\$ 8,865,599	\$ 11,659,600
Estimated Expenditures				
1000 Certificated Salaries	\$ 2,330,973	\$ 3,085,563	\$ 2,575,376	\$ 2,766,847
2000 Classified Salaries	1,619,808	1,834,771	1,525,680	1,930,902
3000 Employee Benefits	1,873,301	2,216,208	1,974,055	2,261,865
4000 Supplies	88,214	238,839	74,766	311,591
5000 Other Operating Expenses	701,674	2,138,101	844,251	1,788,766
6000 Capital Outlay	75,439	261,440	118,304	723,798
7300 Transfers Out	727,566	491,893	569,367	565,204
7600 Other Student Aid	<u>755,615</u>	<u>791,456</u>	<u>797,902</u>	<u>881,239</u>
TOTAL EXPENDITURES	\$ <u>8,172,590</u>	\$ <u>11,058,271</u>	\$ <u>8,479,702</u>	\$ <u>11,230,212</u>
ENDING FUND BALANCE	<u>\$ 487,327</u>	<u>\$ 114,072</u>	<u>\$ 385,898</u>	<u>\$ 429,388</u>

2021-22 FINAL BUDGET
CATEGORICAL PROJECTS FUND II (FUND 124)

	2019-20 Actual Expenditures	2020-21 Final Budget	2020-21 Actual Expenditures	2021-22 Final Budget
Beginning Balance	\$ 1,704,602	\$ 1,691,073	\$ 1,691,073	\$ 2,108,290
Estimated Income				
8100 Federal Revenue	\$ 593,932	\$ 4,496,329	\$ 5,693,075	\$ 22,205,062
8600 State Revenue	4,960,609	8,461,033	5,142,905	10,395,646
8870 Student Fees	568,401	442,000	664,192	442,000
8880 Other Fees	408,061	313,979	30,701	638,274
8890 Other Local Income	294,200	181,912	162,389	292,959
8970 Fiscal Agent	2,784,258	3,395,199	2,824,855	2,830,441
8990 Transfers In	560,394	742,283	1,156,253	512,598
	<u>10,169,854</u>	<u>18,032,735</u>	<u>15,674,370</u>	<u>37,316,980</u>
Total Income	10,169,854	18,032,735	15,674,370	37,316,980
TOTAL BEG. BALANCE & INCOME	\$ 11,874,456	\$ 19,723,808	\$ 17,365,443	\$ 39,425,270
Estimated Expenditures				
1000 Certificated Salaries	\$ 1,233,875	\$ 1,545,098	\$ 1,822,927	\$ 2,052,668
2000 Classified Salaries	1,370,802	1,791,603	1,771,374	2,399,332
3000 Employee Benefits	1,388,634	1,772,440	1,591,625	2,251,454
4000 Supplies	605,460	2,541,989	1,286,719	2,714,447
5000 Other Operating Expenses	967,407	4,629,091	1,537,079	10,207,055
6000 Capital Outlay	1,123,124	3,187,109	2,924,143	10,774,898
7300 Transfers Out	705,391	627,919	1,467,589	6,143,722
7400 Fiscal Agent Out	2,784,258	3,395,199	2,824,855	2,830,441
7500 Student Financial Aid	0	0	0	0
7600 Other Payments to/for Students	4,432	28,234	30,843	25,022
	<u>10,183,383</u>	<u>19,518,682</u>	<u>15,257,153</u>	<u>39,399,039</u>
TOTAL EXPENDITURES	\$ 10,183,383	\$ 19,518,682	\$ 15,257,153	\$ 39,399,039
ENDING FUND BALANCE	<u>\$ 1,691,073</u>	<u>\$ 205,126</u>	<u>\$ 2,108,290</u>	<u>\$ 26,231</u>

2021-22 FINAL BUDGET
BOND REDEMPTION FUND SFID #1 (FUND 210)

	2019-20 Actual Expenditures	2020-21 Final Budget	2020-21 Actual Expenditures	2021-22 Final Budget
Beginning Balance	\$ 1,721,488	\$ 1,944,425	\$ 1,944,425	\$ 2,122,560
Estimated Income				
8814 Voted Indebtness	\$ 2,677,617	\$ 2,200,000	\$ 2,728,157	\$ 2,200,000
8860 Interest	25,375	20,000	11,935	15,000
8980 Transfers In	<u> </u>	<u> </u>	<u> </u>	<u>1,056,077</u>
Total Income	2,702,992	2,220,000	2,740,092	3,271,077
TOTAL BEG. BALANCE & INCOME	\$ 4,424,480	\$ 4,164,425	\$ 4,684,517	\$ 5,393,637
Estimated Expenditures				
5000 Services	\$	\$ 0	\$	\$ 0
7110 Debt Retirement	1,405,000	1,555,000	1,555,000	1,720,000
7120 Issuance Cost	850	850	891	891
7130 Debt Interest	1,074,204	1,006,068	1,006,067	1,172,795
7300 Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 2,480,054</u>	<u>\$ 2,561,918</u>	<u>\$ 2,561,958</u>	<u>\$ 2,893,686</u>
ENDING FUND BALANCE	<u>\$ 1,944,425</u>	<u>\$ 1,602,507</u>	<u>\$ 2,122,560</u>	<u>\$ 2,499,951</u>

2021-22 FINAL BUDGET
BOND REDEMPTION FUND SFID #2 (FUND 211)

	2019-20 Actual Expenditures	2020-21 Final Budget	2020-21 Actual Expenditures	2021-22 Final Budget
Beginning Balance	\$ 872,400	\$ 1,084,300	\$ 1,084,300	\$ 1,212,885
Estimated Income				
8814 Voted Indebtness	\$ 1,246,801	\$ 950,000	\$ 1,216,831	\$ 950,000
8860 Interest	13,515	10,000	8,245	8,500
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	1,260,316	960,000	1,225,077	958,500
TOTAL BEG. BALANCE & INCOME	\$ 2,132,716	\$ 2,044,300	\$ 2,309,376	\$ 2,171,385
Estimated Expenditures				
5000 Services	\$ 0	\$ 0	\$ 0	\$ 925,000
7110 Debt Retirement	725,000	805,000	805,000	925,000
7120 Issuance Cost	50	50	58	58
7130 Debt Interest	323,367	291,434	291,433	246,354
7300 Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 1,048,417</u>	<u>\$ 1,096,484</u>	<u>\$ 1,096,491</u>	<u>\$ 1,171,412</u>
ENDING FUND BALANCE	<u>\$ 1,084,300</u>	<u>\$ 947,816</u>	<u>\$ 1,212,885</u>	<u>\$ 999,973</u>

2021-22 FINAL BUDGET
CHILD DEVELOPMENT FUND (FUND 330)

	2019-20 Actual Expenditures	2020-21 Final Budget	2020-21 Actual Expenditures	2021-22 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0
Estimated Income				
8100 Federal Revenue	\$ 677,666	\$ 1,186,384	\$ 576,609	\$ 1,359,879
8600 State Income	943,735	1,029,990	903,116	965,821
8860 Interest	14,072	12,300	3,506	6,300
8870 Student Fees	15,284	17,153	7,928	0
8890 Other Income	0	0	0	0
8980 Transfers In	1,140	0	535	0
	<u>1,651,897</u>	<u>2,245,827</u>	<u>1,491,694</u>	<u>2,332,000</u>
Total Revenue	1,651,897	2,245,827	1,491,694	2,332,000
TOTAL BEG. BALANCE & INCOME	\$ 1,651,897	\$ 2,245,827	\$ 1,491,694	\$ 2,332,000
Estimated Expenditures				
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	822,777	961,632	756,108	1,026,862
3000 Employee Benefits	687,109	770,986	627,174	797,538
4000 Supplies	66,028	157,049	52,488	114,988
5000 Other Oper. Expenses	31,016	295,843	9,948	296,786
6000 Capital Outlay	943	11,816	6,905	44,674
7300 Transfers Out	44,025	48,501	39,070	51,152
	<u>1,651,897</u>	<u>2,245,827</u>	<u>1,491,693</u>	<u>2,332,000</u>
TOTAL EXPENDITURES	\$ 1,651,897	\$ 2,245,827	\$ 1,491,693	\$ 2,332,000
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

2021-22 FINAL BUDGET
MERCED COLLEGE FARM FUND (FUND 340)

	2019-20 Actual Expenditures	2020-21 Final Budget	2020-21 Actual Expenditures	2021-22 Final Budget
Beginning Balance	\$ 31,488	\$ 40,693	\$ 40,693	\$ 57,165
Estimated Income				
8820 Donations	\$ 0	\$ 0	\$ 0	\$ 0
8840 Sales	69,168	69,778	60,310	69,778
8850 Rent/Boarding Fees	17,450	0	1	0
8860 Interest	545	100	441	100
8890 Other Local Income	9,367	0	0	24,220
8910 Sale of Assets	0	0	0	0
8980 Transfers In	0	0	0	0
	<u>96,530</u>	<u>69,878</u>	<u>60,752</u>	<u>94,098</u>
Total Revenue	96,530	69,878	60,752	94,098
TOTAL BEG. BALANCE & INCOME	\$ 128,018	\$ 110,571	\$ 101,445	\$ 151,263
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	47,311	88,589	19,500	89,809
5000 Other Operating Expenses	31,718	21,982	24,780	44,982
6000 Capital Outlay	8,297	0	0	0
7300 Transfers	0	0	0	0
7500 Grants	0	0	0	0
	<u>87,326</u>	<u>110,571</u>	<u>44,280</u>	<u>134,791</u>
TOTAL EXPENDITURES	\$ 87,326	\$ 110,571	\$ 44,280	\$ 134,791
ENDING FUND BALANCE	<u>\$ 40,693</u>	<u>\$ (0)</u>	<u>\$ 57,165</u>	<u>\$ 16,472</u>

2021-22 FINAL BUDGET
CAPITAL PROJECTS FUND (FUND 410)

	2019-20 Actual Expenditures	2020-21 Final Budget	2020-21 Actual Expenditures	2021-22 Final Budget
Beginning Balance	\$ 4,298,185	\$ 2,622,117	\$ 2,622,117	\$ 6,802,292
Estimated Income				
8100 Federal Revenue	\$ 0	\$ 0	\$ 0	\$ 3,000,000
8600 State Revenue	521,340	6,084,500	4,779	15,591,948
8860 Interest	22,481	40,000	13,922	40,000
8890 Other Income	211,130	927,718	195,747	100,000
8841 Other Loans	0	0	0	0
8910 Sale of Land	0	0	0	0
8941 Other Long-Term Debt	1,430,331	86,263	74,045	0
8980 Transfers In	<u>1,391,213</u>	<u>427,607</u>	<u>5,797,892</u>	<u>7,830,519</u>
Total Revenue	3,576,495	7,566,088	6,086,385	26,562,467
TOTAL BEG. BALANCE & INCOME	\$ 7,874,680	\$ 10,188,205	\$ 8,708,502	\$ 33,364,759
Estimated Expenditures				
2000 Classified Salaries	\$ 0	\$ 0	\$ 0	\$ 0
5000 Services	1,438,215	140,609	74,045	18,214
6000 Capital Outlay	3,792,037	9,041,062	1,820,244	26,075,992
7300 Transfers	<u>22,311</u>	<u>0</u>	<u>11,920</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 5,252,563</u>	<u>\$ 9,181,671</u>	<u>\$ 1,906,209</u>	<u>\$ 26,094,206</u>
ENDING FUND BALANCE	<u>\$ 2,622,117</u>	<u>\$ 1,006,534</u>	<u>\$ 6,802,292</u>	<u>\$ 7,270,553</u>

2021-22 FINAL BUDGET
BOND CONSTRUCTION FUND SFID #1 (FUND 420)

	2019-20 Actual Expenditures	2020-21 Final Budget	2020-21 Actual Expenditures	2021-22 Final Budget
Beginning Balance	\$ 8,312,297	\$ 7,435,753	\$ 7,435,753	\$ 6,113,012
Estimated Income				
8860 Interest	\$ 143,689	\$ 60,000	\$ 15,330	\$ 60,000
8940 Sale of Bonds	0	9,500,000	0	10,616,733
8980 Transfers In	0	0	0	0
	<u>143,689</u>	<u>9,560,000</u>	<u>15,330</u>	<u>10,676,733</u>
Total Income	143,689	9,560,000	15,330	10,676,733
TOTAL BEG. BALANCE & INCOME	\$ 8,455,986	\$ 16,995,753	\$ 7,451,084	\$ 16,789,745
Estimated Expenditures				
2000 Classified Salaries	\$ 0	\$ 0	\$ 0	\$ 0
3000 Benefits	0	0	0	0
5000 Services	500	500	500	500
6000 Capital Outlay	1,019,733	15,495,253	1,337,571	14,007,511
7120 Bond Issuance Costs	0	0	0	225,657
7300 Transfers	0	0	0	1,056,077
	<u>1,020,233</u>	<u>15,495,753</u>	<u>1,338,071</u>	<u>15,289,745</u>
TOTAL EXPENDITURES	\$ <u>1,020,233</u>	\$ <u>15,495,753</u>	\$ <u>1,338,071</u>	\$ <u>15,289,745</u>
ENDING FUND BALANCE	\$ <u>7,435,753</u>	\$ <u>1,500,000</u>	\$ <u>6,113,012</u>	\$ <u>1,500,000</u>

2021-22 FINAL BUDGET
BOND CONSTRUCTION FUND SFID #2 (FUND 421)

	2019-20 Actual Expenditures	2020-21 Final Budget	2020-21 Actual Expenditures	2021-22 Final Budget
Beginning Balance	\$ 310,432	\$ 315,408	\$ 315,408	\$ 83,021
Estimated Income				
8860 Interest	\$ 6,956	\$ 4,500	\$ 2,514	\$ 2,000
8940 Sale of Bonds	0	0	0	0
8942 Refunding of Bonds	0	0	0	0
8980 Transfers In	0	0	0	0
	<u>6,956</u>	<u>4,500</u>	<u>2,514</u>	<u>2,000</u>
Total Revenue	6,956	4,500	2,514	2,000
TOTAL BEG. BALANCE & INCOME	\$ 317,388	\$ 319,908	\$ 317,921	\$ 85,021
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	232,920	232,920	83,041
7120 Bond Issuance Debt	0	0	0	0
7140 Bond Arbitrage Rebate	0	0	0	0
7300 Transfers	0	0	0	0
	<u>1,980</u>	<u>234,900</u>	<u>234,900</u>	<u>85,021</u>
TOTAL EXPENDITURES	\$ 1,980	\$ 234,900	\$ 234,900	\$ 85,021
ENDING FUND BALANCE	<u>\$ 315,408</u>	<u>\$ 85,008</u>	<u>\$ 83,021</u>	<u>\$ 0</u>

2021-22 FINAL BUDGET
BOOKSTORE FUND (FUND 510)

	2019-20 Actual Expenditures	2020-21 Final Budget	2020-21 Actual Expenditures	2021-22 Final Budget
Beginning Balance	\$ (1,238,645)	\$ (1,156,798)	\$ (1,156,798)	\$ (977,586)
Prior Year Adjustments				
Adjusted Beginning Balance	<u>(1,238,645)</u>	<u>(1,156,798)</u>	<u>(1,156,798)</u>	<u>(977,586)</u>
Estimated Income				
8840 Sales	140,682	126,613	95,439	85,895
8860 Interest	3,435	3,000	4,581	3,000
8890 Other Local Income	194,591	192,925	83,563	203,887
8910 Sale of Assets	(46,894)			0
8980 Transfer In			190,166	0
Income	\$ 291,814	\$ 322,538	\$ 373,749	\$ 292,782
Estimated Expenditures				
2000 Salaries	\$ 115,281	\$ 109,512	\$ 109,762	\$ 115,020
3000 Benefits	83,692	83,413	83,474	88,867
4000 Supplies	18	0	0	0
5000 Services	10,976	0	1,301	0
6000 Capital Outlay	0	0	0	0
7000 Transfers	0	0	0	0
TOTAL EXPENDITURES	<u>\$ 209,967</u>	<u>\$ 192,925</u>	<u>\$ 194,537</u>	<u>\$ 203,887</u>
Net Profit	81,847	129,613	179,212	88,895
ENDING FUND BALANCE	<u>\$ (1,156,798)</u>	<u>\$ (1,027,185)</u>	<u>\$ (977,586)</u>	<u>\$ (888,690)</u>

2021-22 FINAL BUDGET
 RETIREE HEALTH BENEFITS FUND (FUND 610)

	2019-20 Actual Expenditures	2020-21 Final Budget	2020-21 Actual Expenditures	2021-22 Final Budget
Beginning Balance	\$ 3,640,885	\$ 3,684,208	\$ 3,684,208	\$ 4,152,352
Prior Year Adjustments				
Adjusted Beginning Balance	<u>3,640,885</u>	<u>3,684,208</u>	<u>3,684,208</u>	<u>4,152,352</u>
Estimated Income				
8860 Interest Income	\$ 43,324	\$ 30,000	\$ 18,143	\$ 30,000
8899 Active Employee Contribution	0	0	0	0
8980 Transfers In	<u>0</u>	<u>0</u>	<u>450,000</u>	<u>250,000</u>
Total Revenue	43,324	30,000	468,143	280,000
TOTAL BEG. BALANCE & INCOME	\$ 3,684,208	\$ 3,714,208	\$ 4,152,352	\$ 4,432,352
Estimated Expenditures				
3000 Employee Benefits	\$ 0	\$ 0	\$ 0	\$ 400,000
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>\$ 400,000</u>
ENDING FUND BALANCE	<u>\$ 3,684,208</u>	<u>\$ 3,714,208</u>	<u>\$ 4,152,352</u>	<u>\$ 4,032,352</u>

2021-22 FINAL BUDGET
ASSOCIATED STUDENTS OF MERCED COLLEGE (FUND 710)

	2019-20 Actual Expenditures	2020-21 Final Budget	2020-21 Actual Expenditures	2021-22 Final Budget
Beginning Balance	\$ 252,082	\$ 270,859	\$ 270,859	\$ 228,778
Prior Year Adjustments			(39,616)	
Adjusted Beginning Balance	<u>252,082</u>	<u>270,859</u>	<u>231,243</u>	<u>228,778</u>
Estimated Income				
8820 Donations	\$ 0	\$ 0	\$ 0	\$ 1,500
8840 Sales	7,534	10,200	313	10,200
8850 Booth Rentals	0	0	0	0
8860 Interest	5,076	2,000	2,660	2,000
8880 ASB Cards	119,121	93,000	89,764	76,000
8890 Other Local Income	7,619	0	3,038	0
8980 Transfers In	0	0	0	0
8990 Intra Transfers	<u>3,952</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	143,302	105,200	95,775	89,700
TOTAL BEG. BALANCE & INCOME	\$ 395,384	\$ 376,059	\$ 327,018	\$ 318,478
Estimated Expenditures				
2000 Classified Salaries	31,959	33,060	34,038	35,736
3000 Employee Benefits	21,618	22,639	22,871	24,468
4000 Supplies	\$ 35,697	\$ 82,689	\$ 12,560	\$ 88,898
5000 Other Oper. Expenses	21,761	84,855	3,905	45,605
6000 Capital Outlay	0	15,000	5,400	10,000
7300 Transfers Out	12,290	0	19,466	0
7500 Student Financial Aid	<u>1,200</u>	<u>1,600</u>	<u>0</u>	<u>3,000</u>
TOTAL EXPENDITURES	\$ <u>124,525</u>	\$ <u>239,843</u>	\$ <u>98,240</u>	\$ <u>207,707</u>
ENDING FUND BALANCE	<u>\$ 270,859</u>	<u>\$ 136,216</u>	<u>\$ 228,778</u>	<u>\$ 110,771</u>

2021-22 FINAL BUDGET
STUDENT REPRESENTATION FEE FUND (FUND 720)

	2019-20 Actual Expenditures	2020-21 Final Budget	2020-21 Actual Expenditures	2021-22 Final Budget
Beginning Balance	\$ 0	\$ 2,231	\$ 2,231	\$ 58,808
Prior Year Adjustments			39,616	
Adjusted Beginning Balance	<u>0</u>	<u>2,231</u>	<u>41,847</u>	<u>58,808</u>
Estimated Income				
8880 Student Rep Fee	\$ 4,462	\$ 10,000	\$ 36,013	\$ 17,000
Total Revenue	4,462	10,000	36,013	17,000
TOTAL BEG. BALANCE & INCOME	\$ 4,462	\$ 12,231	\$ 77,859	\$ 75,808
Estimated Expenditures				
4000 Supplies				6,500
5000 Services	1,919	11,531	16,532	22,750
6000 Equipment				5,000
7300 Transfers Out	312	700	2,520	1,190
TOTAL EXPENDITURES	<u>\$ 2,231</u>	<u>\$ 12,231</u>	<u>\$ 19,052</u>	<u>\$ 35,440</u>
ENDING FUND BALANCE	<u>\$ 2,231</u>	<u>\$ 0</u>	<u>\$ 58,808</u>	<u>\$ 40,368</u>

2021-22 FINAL BUDGET
STUDENT FINANCIAL AID FUND (FUND 740)

	2019-20 Actual Expenditures	2020-21 Final Budget	2020-21 Actual Expenditures	2021-22 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0
Estimated Income				
8100 Federal Revenue	\$ 19,350,233	\$ 20,107,698	\$ 18,046,241	\$ 31,960,321
8600 State Revenue	4,976,216	5,313,451	4,636,774	6,476,185
8890 Other Local Income	0	0	0	0
8980 Transfers In	<u>490,053</u>	<u>495,866</u>	<u>883,689</u>	<u>553,112</u>
Total Revenue	24,816,502	25,917,015	23,566,703	38,989,618
TOTAL BEG. BALANCE & INCOME	\$ 24,816,502	\$ 25,917,015	\$ 23,566,703	\$ 38,989,618
Estimated Expenditures				
7300 Transfers Out	\$ 74,330	\$ 55,000	\$ 5,000	\$ 55,000
7500 Student Fin. Aid	<u>24,742,172</u>	<u>25,862,015</u>	<u>23,561,703</u>	<u>38,934,618</u>
TOTAL EXPENDITURES	\$ <u>24,816,502</u>	\$ <u>25,917,015</u>	\$ <u>23,566,703</u>	\$ <u>38,989,618</u>
ENDING FUND BALANCE	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>