

2022-23 FINAL BUDGET  
GENERAL FUND (FUND 110)  
INCOME

|  | 2020-21      |                      | 2021-22      |                      | 2021-22      |                      | 2022-23      |                      |              |
|--|--------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|
|  | Actual       |                      | Final        |                      | Actual       |                      | Final        |                      |              |
|  | Income       |                      | Budget       |                      | Income       |                      | Budget       |                      |              |
| FEDERAL  | Percent      | Amount               | Percent      | Amount               | Percent      | Amount               | Percent      | Amount               | Percent      |
| 8150 PELL Administration                           | \$           | 18,600               |              | \$ 25,000            |              | \$ 18,400            |              | \$ 18,500            |              |
| 8160 Veterans Education                            |              | 0                    |              | 0                    |              | 0                    |              | 0                    |              |
| 8180 FEMA  |              | 2,969                |              | 0                    |              | 0                    |              | 0                    |              |
| 8190 Other Federal Revenue                         |              | 0                    |              | 0                    |              | 0                    |              | 0                    |              |
|  |              | <u>          </u>    |              | <u>          </u>    |              | <u>          </u>    |              | <u>          </u>    |              |
| TOTAL FEDERAL                                      | <u>0.0%</u>  | <u>\$ 21,569</u>     | <u>0.0%</u>  | <u>\$ 25,000</u>     | <u>0.0%</u>  | <u>\$ 18,400</u>     | <u>0.0%</u>  | <u>\$ 18,500</u>     | <u>0.0%</u>  |
| STATE  |              |                      |              |                      |              |                      |              |                      |              |
| 8610 General Apportionment                         | \$           | 34,731,548           |              | \$ 40,677,509        |              | \$ 33,216,622        |              | \$ 47,419,191        |              |
| 8610 Deficit Factor                                |              | (415,876)            |              | (754,750)            |              |                      |              | (820,048)            |              |
| 8610 Prior Year Apportionment                      |              | 1,467,437            |              | 0                    |              | 526,693              |              | 0                    |              |
| 8611 Other General Apportionments                  |              | 725,871              |              | 1,608,682            |              | 1,595,350            |              | 1,598,411            |              |
| 8630 Education Protection Account (EPA)            |              | 15,780,217           |              | 12,808,751           |              | 19,758,143           |              | 15,351,598           |              |
| 8630 Prior Year Education Protection Account (EPA) |              | 96,184               |              |                      |              | (110,817)            |              |                      |              |
| 8670 State Tax Subventions                         |              | 111,914              |              | 100,000              |              | 113,328              |              | 100,000              |              |
| 8679 In Lieu Tax Revenue                           |              | 47,799               |              | 5,000                |              | 8,859                |              | 5,000                |              |
| 8680 Lottery Proceeds                              |              | 1,691,239            |              | 1,500,000            |              | 1,531,245            |              | 1,500,000            |              |
| 8691 Mandated Costs                                |              | 282,279              |              | 300,000              |              | 299,461              |              | 322,004              |              |
| 8699 Other State                                   |              | 143,616              |              | 57,936               |              | 21,386               |              | 36,550               |              |
|  |              | <u>          </u>    |              | <u>          </u>    |              | <u>          </u>    |              | <u>          </u>    |              |
| TOTAL STATE  | <u>70.1%</u> | <u>\$ 54,662,229</u> | <u>72.4%</u> | <u>\$ 56,303,128</u> | <u>70.6%</u> | <u>\$ 56,960,270</u> | <u>72.6%</u> | <u>\$ 65,512,706</u> | <u>75.7%</u> |

2022-23 FINAL BUDGET  
GENERAL FUND (FUND 110)  
INCOME

| LOCAL                          |                                   | 2020-21                            |               | 2021-22              |                                    | 2021-22                            |               | 2022-23         |         |
|--------------------------------|-----------------------------------|------------------------------------|---------------|----------------------|------------------------------------|------------------------------------|---------------|-----------------|---------|
|                                |                                   | Actual<br>Income                   | Percent       | Final<br>Budget      | Percent                            | Actual<br>Income                   | Percent       | Final<br>Budget | Percent |
| 8811                           | Secured Property Tax              | \$ 12,463,189                      |               | \$ 15,126,512        |                                    | \$ 13,478,638                      |               | \$ 15,107,350   |         |
| 8812                           | Supplemental Property Taxes       | 400,350                            |               | 200,000              |                                    | 484,872                            |               | 300,000         |         |
| 8813                           | Unsecured Property Taxes          | 841,613                            |               | 700,000              |                                    | 901,887                            |               | 700,000         |         |
| 8816                           | Prior Year Property Taxes         | 12,389                             |               | 25,000               |                                    | 25,762                             |               | 25,000          |         |
| 8817                           | ERAF - Property Taxes             | 273,149                            |               | 50,000               |                                    | 702,929                            |               | 50,000          |         |
| 8818                           | RDA Property Taxes - Pass Through | 159,403                            |               | 50,000               |                                    | 148,837                            |               | 50,000          |         |
| 8818                           | RDA Property Taxes - Residual     | 496,920                            |               | 300,000              |                                    | 558,240                            |               | 300,000         |         |
| 8818                           | RDA Property Taxes - Other        | 203,750                            |               | 0                    |                                    | 79,750                             |               | 0               |         |
| 8840                           | Sales and Commissions             | 59,891                             |               | 100,000              |                                    | 104,924                            |               | 65,000          |         |
| 8850                           | Rental Income                     | 29,700                             |               | 29,700               |                                    | 19,650                             |               | 29,000          |         |
| 8860                           | Interest                          | 125,241                            |               | 200,000              |                                    | 99,707                             |               | 100,000         |         |
| 8870                           | Student Records                   | 62,087                             |               | 65,000               |                                    | 67,370                             |               | 60,000          |         |
| 8872                           | Community Services                | 43,089                             |               | 173,100              |                                    | 350,193                            |               | 381,700         |         |
| 8874                           | Enrollment Fees                   | 3,074,692                          |               | 3,002,995            |                                    | 2,584,000                          |               | 2,649,654       |         |
| 8874                           | Uncollectable                     |                                    |               |                      |                                    | (899,210)                          |               | (1,000,000)     |         |
| 8880                           | Nonresident Fees                  | 1,198,106                          |               | 1,000,000            |                                    | 795,253                            |               | 850,000         |         |
| 8889                           | Other Student Fees                | 22,985                             |               | 50,000               |                                    | 24,520                             |               | 25,000          |         |
| 8890                           | Other Local Income                | 768,153                            |               | 750,000              |                                    | 693,347                            |               | 650,000         |         |
| 8899                           | Other C.S. Income                 | 0                                  |               | 1,000                |                                    | 0                                  |               | 1,000           |         |
| <b>TOTAL LOCAL</b>             |                                   | <u>27.9%</u> <u>\$ 20,234,709</u>  | <u>26.8%</u>  | <u>\$ 21,823,307</u> | <u>27.4%</u> <u>\$ 20,220,669</u>  | <u>25.8%</u> <u>\$ 20,343,704</u>  | <u>23.5%</u>  |                 |         |
| <b>OTHER FINANCING SOURCES</b> |                                   |                                    |               |                      |                                    |                                    |               |                 |         |
| 8910                           | Sale of Equipment                 | \$ 30,193                          |               | \$ 25,000            |                                    | \$ 22,022                          |               | \$ 5,000        |         |
| 8980                           | Transfers In                      | 542,415                            |               | 1,584,290            |                                    | 1,211,370                          |               | 646,903         |         |
| <b>TOTAL FINANCING SOURCES</b> |                                   | <u>2.0%</u> <u>\$ 572,608</u>      | <u>0.8%</u>   | <u>\$ 1,609,290</u>  | <u>2.0%</u> <u>\$ 1,233,391</u>    | <u>1.6%</u> <u>\$ 651,903</u>      | <u>0.8%</u>   |                 |         |
| <b>TOTAL INCOME</b>            |                                   | <u>100.0%</u> <u>\$ 75,491,115</u> | <u>100.0%</u> | <u>\$ 79,760,725</u> | <u>100.0%</u> <u>\$ 78,432,730</u> | <u>100.0%</u> <u>\$ 86,526,813</u> | <u>100.0%</u> |                 |         |

2022-23 FINAL BUDGET  
GENERAL FUND (FUND 110)  
OBJECT EXPENDITURE BUDGET

|                               | 2020-21<br>Actual<br>Expenditures |                      | 2021-22<br>Final<br>Budget |                      | 2021-22<br>Actual<br>Income |                      | 2022-23<br>Final<br>Budget |                      |               |
|-------------------------------|-----------------------------------|----------------------|----------------------------|----------------------|-----------------------------|----------------------|----------------------------|----------------------|---------------|
|                               | Percent                           | Amount               | Percent                    | Amount               | Percent                     | Amount               | Percent                    | Amount               | Percent       |
| 1000 Academic Salaries        | 36.1%                             | \$ 24,859,771        | 34.2%                      | \$ 26,800,232        | 34.1%                       | \$ 24,827,214        | 32.8%                      | \$ 27,844,358        | 33.2%         |
| 2000 Classified Salaries      | 18.0%                             | 12,654,744           | 17.4%                      | 14,063,531           | 17.9%                       | 13,616,328           | 18.0%                      | 15,645,038           | 18.7%         |
| 3000 Employee Benefits        | 31.4%                             | 21,857,342           | 30.1%                      | 23,451,629           | 29.8%                       | 22,693,419           | 30.0%                      | 25,990,716           | 31.0%         |
| 4000 Supplies and Materials   | 0.7%                              | 403,506              | 0.6%                       | 666,553              | 0.8%                        | 617,657              | 0.8%                       | 736,698              | 0.9%          |
| 5000 Other Operating Expenses | 10.1%                             | 6,125,990            | 8.4%                       | 9,002,564            | 11.4%                       | 6,589,828            | 8.7%                       | 10,338,717           | 12.3%         |
| 6000 Capital Outlay           | 0.4%                              | 320,756              | 0.4%                       | 362,460              | 0.5%                        | 714,000              | 0.9%                       | 465,629              | 0.6%          |
| 7000 Other Outgo              | 3.3%                              | 6,494,307            | 8.9%                       | 4,353,949            | 5.5%                        | 6,693,609            | 8.8%                       | 2,725,046            | 3.3%          |
| <b>TOTAL</b>                  | <b>100.0%</b>                     | <b>\$ 72,716,416</b> | <b>100.0%</b>              | <b>\$ 78,700,918</b> | <b>100.0%</b>               | <b>\$ 75,752,055</b> | <b>100.0%</b>              | <b>\$ 83,746,203</b> | <b>100.0%</b> |

2022-23 FINAL BUDGET  
GENERAL FUND (FUND 110)  
OBJECT EXPENDITURE DETAIL

|                                  | 2020-21<br>Actual<br>Expenditures |                      | 2021-22<br>Final<br>Budget |                      | 2021-22<br>Actual<br>Expenses |                      | 2022-23<br>Final<br>Budget |                      |              |
|----------------------------------|-----------------------------------|----------------------|----------------------------|----------------------|-------------------------------|----------------------|----------------------------|----------------------|--------------|
|                                  | Percent                           | Amount               | Percent                    | Amount               | Percent                       | Amount               | Percent                    | Amount               | Percent      |
| 1000 Academic Salaries:          |                                   |                      |                            |                      |                               |                      |                            |                      |              |
| 1100 Full-Time Instruction       |                                   | \$ 12,681,531        |                            | \$ 13,927,408        |                               | \$ 12,271,234        |                            | \$ 14,698,728        |              |
| 1200 Full-Time Non-Instr.        |                                   | 2,644,333            |                            | 2,927,506            |                               | 2,534,677            |                            | 2,540,659            |              |
| 1200 Educational Admin (Mgmt)    |                                   | 2,119,272            |                            | 2,059,360            |                               | 2,120,470            |                            | 2,239,048            |              |
| 1300 PT Instruction              |                                   | 7,068,043            |                            | 7,500,000            |                               | 7,466,718            |                            | 8,000,000            |              |
| 1400 PT Non-Instruction          |                                   | 346,591              |                            | 385,958              |                               | 434,115              |                            | 365,923              |              |
| <b>TOTAL ACADEMIC SALARIES</b>   | <b>36.1%</b>                      | <b>\$ 24,859,771</b> | <b>34.2%</b>               | <b>\$ 26,800,232</b> | <b>34.1%</b>                  | <b>\$ 24,827,214</b> | <b>32.8%</b>               | <b>\$ 27,844,358</b> | <b>33.2%</b> |
| 2000 Classified Salaries:        |                                   |                      |                            |                      |                               |                      |                            |                      |              |
| 2100 Full-Time Non-Instr.        |                                   | \$ 8,177,369         |                            | \$ 8,701,618         |                               | \$ 8,404,383         |                            | \$ 9,507,304         |              |
| 2100 Full-Time Non-Instr. Mgr    |                                   | 2,670,553            |                            | 2,917,919            |                               | 2,901,333            |                            | 3,515,535            |              |
| 2200 Full-Time Instr. Aides      |                                   | 1,079,481            |                            | 1,226,355            |                               | 1,256,567            |                            | 1,280,126            |              |
| 2300 PT Non-Instruction          |                                   | 516,234              |                            | 910,310              |                               | 794,878              |                            | 1,017,596            |              |
| 2400 PT Instr. Aides             |                                   | 211,107              |                            | 307,329              |                               | 259,166              |                            | 324,477              |              |
| <b>TOTAL CLASSIFIED SALARIES</b> | <b>18.0%</b>                      | <b>\$ 12,654,744</b> | <b>17.4%</b>               | <b>\$ 14,063,531</b> | <b>17.9%</b>                  | <b>\$ 13,616,328</b> | <b>18.0%</b>               | <b>\$ 15,645,038</b> | <b>18.7%</b> |
|                                  |                                   | <b>37,514,515</b>    |                            | <b>40,863,762</b>    |                               | <b>38,443,542</b>    |                            | <b>43,489,396</b>    |              |
| 3000 Employee Benefits:          |                                   |                      |                            |                      |                               |                      |                            |                      |              |
| 3100 STRS                        |                                   | \$ 3,546,937         |                            | \$ 4,302,189         |                               | \$ 3,756,938         |                            | \$ 5,198,676         |              |
| 3200 PERS                        |                                   | 2,647,031            |                            | 3,147,670            |                               | 3,113,331            |                            | 3,958,270            |              |
| 3300 FICA                        |                                   | 1,454,837            |                            | 1,579,582            |                               | 1,513,417            |                            | 1,663,125            |              |
| 3400 Health & Welfare Benefits   |                                   | 13,507,164           |                            | 13,445,220           |                               | 13,486,577           |                            | 14,264,230           |              |
| 3400 Income Protection           |                                   | 106,559              |                            | 192,381              |                               | 104,238              |                            | 194,799              |              |
| 3500 St. Unemployment Ins.       |                                   | 24,380               |                            | 205,522              |                               | 203,654              |                            | 210,506              |              |
| 3600 Workers' Compensation Ins.  |                                   | 570,434              |                            | 579,064              |                               | 513,864              |                            | 501,110              |              |
| 3900 Other Benefits              |                                   | 0                    |                            | 0                    |                               | 1,400                |                            | 0                    |              |
| <b>TOTAL EMPLOYEE BENEFITS</b>   | <b>31.4%</b>                      | <b>\$ 21,857,342</b> | <b>30.1%</b>               | <b>\$ 23,451,629</b> | <b>29.8%</b>                  | <b>\$ 22,693,419</b> | <b>30.0%</b>               | <b>\$ 25,990,716</b> | <b>31.0%</b> |
|                                  | <b>85.5%</b>                      | <b>59,371,856</b>    | <b>81.6%</b>               | <b>64,315,392</b>    | <b>81.7%</b>                  | <b>61,136,962</b>    | <b>80.7%</b>               | <b>69,480,113</b>    | <b>83.0%</b> |

2022-23 FINAL BUDGET  
GENERAL FUND (FUND 110)  
OBJECT EXPENDITURE DETAIL

|                                       | 2020-21<br>Actual<br>Expenditures |                     | 2021-22<br>Final<br>Budget |                     | 2021-22<br>Actual<br>Expenses |                     | 2022-23<br>Final<br>Budget |                      |              |
|---------------------------------------|-----------------------------------|---------------------|----------------------------|---------------------|-------------------------------|---------------------|----------------------------|----------------------|--------------|
|                                       | Percent                           | Amount              | Percent                    | Amount              | Percent                       | Amount              | Percent                    | Amount               | Percent      |
| 4000 Supplies and Materials:          |                                   |                     |                            |                     |                               |                     |                            |                      |              |
| 4200 Reference Books                  |                                   | \$ 0                |                            | \$ 2,301            |                               | \$ 76               |                            | \$ 2,001             |              |
| 4300 Instr. Supplies                  |                                   | 82,744              |                            | 86,092              |                               | 133,055             |                            | 104,229              |              |
| 4400 Non-Instr. Supplies              |                                   | 320,763             |                            | 578,160             |                               | 484,526             |                            | 630,468              |              |
| 4500 ASMC Supplies                    |                                   | 0                   |                            | 0                   |                               | 0                   |                            | 0                    |              |
| <b>TOTAL SUPPLIES &amp; MATERIALS</b> | <b>0.7%</b>                       | <b>\$ 403,506</b>   | <b>0.6%</b>                | <b>\$ 666,553</b>   | <b>0.8%</b>                   | <b>\$ 617,657</b>   | <b>0.8%</b>                | <b>\$ 736,698</b>    | <b>0.9%</b>  |
| 5000 Other Operating Expenses         |                                   |                     |                            |                     |                               |                     |                            |                      |              |
| 5100 Personal Services                |                                   | \$ 65,526           |                            | \$ 104,503          |                               | \$ 90,566           |                            | \$ 105,883           |              |
| 5200 Conference/Mileage/Meetings      |                                   | 91,483              |                            | 532,620             |                               | 450,416             |                            | 602,776              |              |
| 5300 Office Expenses/Postage          |                                   | 501,014             |                            | 711,999             |                               | 557,644             |                            | 803,749              |              |
| 5400 Insurance                        |                                   | 508,758             |                            | 564,850             |                               | 552,995             |                            | 576,647              |              |
| 5500 Utilities                        |                                   | 1,352,320           |                            | 1,372,481           |                               | 1,598,179           |                            | 1,622,481            |              |
| 5600 Rents/Leases/Repairs             |                                   | 3,606,889           |                            | 4,584,439           |                               | 3,340,029           |                            | 4,736,444            |              |
| 5800 Unallocated Expenses             |                                   | 0                   |                            | 1,131,672           |                               | 0                   |                            | 1,890,737            |              |
| <b>TOTAL OTHER OPERATING EXPENSES</b> | <b>10.1%</b>                      | <b>\$ 6,125,990</b> | <b>8.4%</b>                | <b>\$ 9,002,564</b> | <b>11.4%</b>                  | <b>\$ 6,589,828</b> | <b>8.7%</b>                | <b>\$ 10,338,717</b> | <b>12.3%</b> |
| 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                        |                                   | 320,756             |                            | 362,460             |                               | 714,000             |                            | 465,629              |              |
| <b>TOTAL CAPITAL OUTLAY</b>           | <b>0.4%</b>                       | <b>\$ 320,756</b>   | <b>0.4%</b>                | <b>\$ 362,460</b>   | <b>0.5%</b>                   | <b>\$ 714,000</b>   | <b>0.9%</b>                | <b>\$ 465,629</b>    | <b>0.6%</b>  |

2022-23 FINAL BUDGET  
GENERAL FUND (FUND 110)  
OBJECT EXPENDITURE BUDGET

|  | 2020-21<br>Actual<br>Expenditures |                      | 2021-22<br>Final<br>Budget |                      | 2021-22<br>Actual<br>Expenses |                      | 2022-23<br>Final<br>Budget |                      |               |
|--|-----------------------------------|----------------------|----------------------------|----------------------|-------------------------------|----------------------|----------------------------|----------------------|---------------|
|  | Percent                           | Amount               | Percent                    | Amount               | Percent                       | Amount               | Percent                    | Amount               | Percent       |
| 7000 Other Outgo:                      |                                   |                      |                            |                      |                               |                      |                            |                      |               |
| 7300 Transfers Out                     |                                   | \$ 6,494,307         |                            | \$ 4,353,349         |                               | \$ 6,693,559         |                            | \$ 2,724,446         |               |
| 7500 Student Financial Aid             |                                   | 0                    |                            | 600                  |                               | 50                   |                            | 600                  |               |
| 7600 Other Student Aid                 |                                   | 0                    |                            |                      |                               | 0                    |                            |                      |               |
|  |                                   | <u>0</u>             |                            | <u>        </u>      |                               | <u>0</u>             |                            | <u>        </u>      |               |
|  | 3.3%                              | <u>\$ 6,494,307</u>  | 8.9%                       | <u>\$ 4,353,949</u>  | 5.5%                          | <u>\$ 6,693,609</u>  | 8.8%                       | <u>\$ 2,725,046</u>  | 3.3%          |
| <br>                                   |                                   |                      |                            |                      |                               |                      |                            |                      |               |
| TOTAL EXPENDITURES                     | <u>100.0%</u>                     | <u>\$ 72,716,416</u> | <u>100.0%</u>              | <u>\$ 78,700,918</u> | <u>100.0%</u>                 | <u>\$ 75,752,055</u> | <u>100.0%</u>              | <u>\$ 83,746,203</u> | <u>100.0%</u> |
| <br>                                   |                                   |                      |                            |                      |                               |                      |                            |                      |               |
| NET INCOME (LOSS)                      |                                   | 2,774,700            |                            | 1,059,807            |                               | 2,680,675            |                            | 2,780,610            |               |
| <br>                                   |                                   |                      |                            |                      |                               |                      |                            |                      |               |
| BEGINNING BALANCE                      |                                   | \$ 8,905,824         |                            | \$ 11,680,524        |                               | \$ 11,680,524        |                            | \$ 13,456,348        |               |
| PRIOR YEAR ADJUSTMENTS                 |                                   |                      |                            |                      |                               | (904,851)            |                            |                      |               |
| ADJUSTED BEGINNING BALANCE             |                                   | <u>8,905,824</u>     |                            | <u>11,680,524</u>    |                               | <u>10,775,673</u>    |                            | <u>13,456,348</u>    |               |
| <br>                                   |                                   |                      |                            |                      |                               |                      |                            |                      |               |
| ENDING BALANCE                         |                                   | <u>\$ 11,680,524</u> |                            | <u>\$ 12,740,331</u> |                               | <u>\$ 13,456,348</u> |                            | <u>\$ 16,236,958</u> |               |
| <br>                                   |                                   |                      |                            |                      |                               |                      |                            |                      |               |
| PERCENTAGE OF EXPENDITURES             |                                   | 16.06%               |                            | 16.19%               |                               | 17.76%               |                            | 19.39%               |               |
| <br>                                   |                                   |                      |                            |                      |                               |                      |                            |                      |               |
| MINIMUM RESERVE FOR CONTINGENCY @ 6%   |                                   |                      |                            |                      |                               |                      |                            | 5,024,772            | 6.0%          |
| RESERVE FOR PO'S AND CARRYOVER BUDGETS |                                   |                      |                            |                      |                               |                      |                            | 290,515              |               |
| SET ASIDE FOR ADDITIONAL RESERVE       |                                   |                      |                            |                      |                               |                      |                            | <u>10,921,671</u>    |               |
|  |                                   |                      |                            |                      |                               |                      |                            | <u>16,236,958</u>    |               |

2022-23 FINAL BUDGET  
BOARD DESIGNATED FUND (FUND 112)

|                               | 2020-21<br>Actual<br>Expenditures | 2021-22<br>Final<br>Budget | 2021-22<br>Actual<br>Income | 2022-23<br>Final<br>Budget |
|-------------------------------|-----------------------------------|----------------------------|-----------------------------|----------------------------|
| Beginning Balance             | \$ 2,233,441                      | \$ 1,303,519               | \$ 1,303,519                | \$ 1,834,897               |
| Estimated Income              |                                   |                            |                             |                            |
| 8691 Mandated Costs           | \$ 0                              | \$ 0                       | \$ 0                        | \$ 0                       |
| 8860 Interest Income          | 0                                 | 0                          | 0                           | 0                          |
| 8890 Other Income             | 2,313                             | 0                          | 8,000                       | 0                          |
| 8990 Transfers In             | <u>33,995</u>                     | <u>55,000</u>              | <u>729,942</u>              | <u>30,000</u>              |
| Total Income                  | 36,308                            | 55,000                     | 737,942                     | 30,000                     |
| TOTAL BEG. BALANCE & INCOME   | \$ 2,269,750                      | \$ 1,358,519               | \$ 2,041,461                | \$ 1,864,897               |
| Estimated Expenditures        |                                   |                            |                             |                            |
| 2000 Classified Salaries      | \$                                | \$ 0                       | \$                          | \$ 0                       |
| 3000 Employee Benefits        | 0                                 | 0                          | 0                           | 0                          |
| 4000 Supplies                 | 0                                 | 0                          | 0                           | 0                          |
| 5000 Other Operating Expenses | 173,768                           | 623,299                    | 5,833                       | 1,424,249                  |
| 6000 Equipment                | 62,723                            | 241,323                    | 28,723                      | 235,895                    |
| 7300 Transfers Out            | <u>729,740</u>                    | <u>376,456</u>             | <u>172,008</u>              | <u>92,575</u>              |
| TOTAL EXPENDITURES            | \$ <u>966,230</u>                 | \$ <u>1,241,078</u>        | \$ <u>206,564</u>           | \$ <u>1,752,719</u>        |
| ENDING FUND BALANCE           | <u>\$ 1,303,519</u>               | <u>\$ 117,441</u>          | <u>\$ 1,834,897</u>         | <u>\$ 112,178</u>          |

2022-23 FINAL BUDGET  
COLLEGE WORK STUDY FUND (FUND 122)

|                             | 2020-21<br>Actual<br>Expenditures | 2021-22<br>Final<br>Budget | 2021-22<br>Actual<br>Income | 2022-23<br>Final<br>Budget |
|-----------------------------|-----------------------------------|----------------------------|-----------------------------|----------------------------|
| Beginning Balance           | \$ 0                              | \$ 0                       | \$ 0                        | \$ 0                       |
| Estimated Income            |                                   |                            |                             |                            |
| 8100 Federal Revenue        | \$ 424,699                        | \$ 464,548                 | \$ 447,115                  | \$ 464,548                 |
| 8600 State Revenue          | 0                                 | 0                          | 0                           | 0                          |
| 8890 Other Local Income     | 0                                 | 0                          | 0                           | 0                          |
| 8980 Transfers In           | 21,759                            | 285,000                    | 39,473                      | 285,000                    |
|                             | <u>446,458</u>                    | <u>749,548</u>             | <u>486,588</u>              | <u>749,548</u>             |
| Total Income                | 446,458                           | 749,548                    | 486,588                     | 749,548                    |
| TOTAL BEG. BALANCE & INCOME | \$ 446,458                        | \$ 749,548                 | \$ 486,588                  | \$ 749,548                 |
| Estimated Expenditures      |                                   |                            |                             |                            |
| 2000 Classified Salaries    | \$ 130,066                        | \$ 685,262                 | \$ 328,804                  | \$ 685,262                 |
| 3000 Employee Benefits      | 3,123                             | 17,832                     | 6,394                       | 17,832                     |
| 7300 Transfers Out          | 313,269                           | 46,454                     | 151,390                     | 46,454                     |
|                             | <u>446,458</u>                    | <u>749,548</u>             | <u>486,588</u>              | <u>749,548</u>             |
| TOTAL EXPENDITURES          | \$ 446,458                        | \$ 749,548                 | \$ 486,588                  | \$ 749,548                 |
| ENDING FUND BALANCE         | <u>\$ 0</u>                       | <u>\$ 0</u>                | <u>\$ 0</u>                 | <u>\$ 0</u>                |



2022-23 FINAL BUDGET  
CATEGORICAL PROJECTS FUND I (FUND 123)

|                               | 2020-21<br>Actual<br>Expenditures | 2021-22<br>Final<br>Budget | 2021-22<br>Actual<br>Income | 2022-23<br>Final<br>Budget |
|-------------------------------|-----------------------------------|----------------------------|-----------------------------|----------------------------|
| Beginning Balance             | \$ 487,327                        | \$ 385,898                 | \$ 385,898                  | \$ 254,802                 |
| Estimated Income              |                                   |                            |                             |                            |
| 8100 Federal Revenue          | \$ 136,115                        | \$ 593,296                 | \$ 128,545                  | \$ 557,006                 |
| 8600 State Revenue            | 7,545,102                         | 9,335,905                  | 8,847,349                   | 12,046,491                 |
| 8830 Contract Services        | 6,200                             | 462,161                    | 29,231                      | 130,000                    |
| 8890 Other Income             | 149,791                           | 290,046                    | 134,462                     | 88,644                     |
| 8990 Transfers In             | <u>541,064</u>                    | <u>592,294</u>             | <u>505,259</u>              | <u>446,541</u>             |
| Total Income                  | 8,378,273                         | 11,273,702                 | 9,644,846                   | 13,268,682                 |
| TOTAL BEG. BALANCE & INCOME   | \$ 8,865,599                      | \$ 11,659,600              | \$ 10,030,744               | \$ 13,523,484              |
| Estimated Expenditures        |                                   |                            |                             |                            |
| 1000 Certificated Salaries    | \$ 2,575,376                      | \$ 2,766,847               | \$ 2,786,081                | \$ 3,107,141               |
| 2000 Classified Salaries      | 1,525,680                         | 1,930,902                  | 1,806,476                   | 2,279,895                  |
| 3000 Employee Benefits        | 1,974,055                         | 2,261,865                  | 2,100,771                   | 2,770,851                  |
| 4000 Supplies                 | 74,766                            | 311,591                    | 167,781                     | 300,367                    |
| 5000 Other Operating Expenses | 844,251                           | 1,788,766                  | 1,182,681                   | 2,086,089                  |
| 6000 Capital Outlay           | 118,304                           | 723,798                    | 251,764                     | 819,675                    |
| 7300 Transfers Out            | 569,367                           | 565,204                    | 594,259                     | 662,619                    |
| 7600 Other Student Aid        | <u>797,902</u>                    | <u>881,239</u>             | <u>886,128</u>              | <u>1,494,078</u>           |
| TOTAL EXPENDITURES            | \$ <u>8,479,702</u>               | \$ <u>11,230,212</u>       | \$ <u>9,775,941</u>         | \$ <u>13,520,715</u>       |
| ENDING FUND BALANCE           | \$ <u><u>385,898</u></u>          | \$ <u><u>429,388</u></u>   | \$ <u><u>254,802</u></u>    | \$ <u><u>2,769</u></u>     |

2022-23 FINAL BUDGET  
CATEGORICAL PROJECTS FUND II (FUND 124)

|  | 2020-21<br>Actual<br>Expenditures | 2021-22<br>Final<br>Budget | 2021-22<br>Actual<br>Income | 2022-23<br>Final<br>Budget |
|--|-----------------------------------|----------------------------|-----------------------------|----------------------------|
| Beginning Balance                      | \$ 1,691,073                      | \$ 2,108,290               | \$ 2,108,290                | \$ 2,297,814               |
| Estimated Income                       |                                   |                            |                             |                            |
| 8100 Federal Revenue                   | \$ 5,693,075                      | \$ 22,205,062              | \$ 15,254,708               | \$ 8,950,048               |
| 8600 State Revenue                     | 5,142,905                         | 10,395,646                 | 7,324,232                   | 18,045,593                 |
| 8870 Student Fees                      | 664,192                           | 442,000                    | 416,070                     | 370,000                    |
| 8880 Other Fees                        | 30,701                            | 638,274                    | 384,059                     | 270,228                    |
| 8890 Other Local Income                | 162,389                           | 292,959                    | 264,101                     | 189,328                    |
| 8970 Fiscal Agent                      | 2,824,855                         | 2,830,441                  | 2,955,470                   | 3,746,571                  |
| 8990 Transfers In                      | 1,156,253                         | 512,598                    | 1,073,294                   | 517,776                    |
|  | <u>15,674,370</u>                 | <u>37,316,980</u>          | <u>27,671,934</u>           | <u>32,089,544</u>          |
| <b>TOTAL BEG. BALANCE &amp; INCOME</b> | <b>\$ 17,365,443</b>              | <b>\$ 39,425,270</b>       | <b>\$ 29,780,224</b>        | <b>\$ 34,387,358</b>       |
| Estimated Expenditures                 |                                   |                            |                             |                            |
| 1000 Certificated Salaries             | \$ 1,822,927                      | \$ 2,052,668               | \$ 1,675,663                | \$ 1,721,438               |
| 2000 Classified Salaries               | 1,771,374                         | 2,399,332                  | 1,823,573                   | 2,720,195                  |
| 3000 Employee Benefits                 | 1,591,625                         | 2,251,454                  | 1,679,905                   | 2,548,228                  |
| 4000 Supplies                          | 1,286,719                         | 2,714,447                  | 965,249                     | 2,260,316                  |
| 5000 Other Operating Expenses          | 1,537,079                         | 10,207,055                 | 5,472,591                   | 7,341,879                  |
| 6000 Capital Outlay                    | 2,924,143                         | 10,774,898                 | 9,052,164                   | 5,105,874                  |
| 7300 Transfers Out                     | 1,467,589                         | 6,143,722                  | 3,793,064                   | 3,282,238                  |
| 7400 Fiscal Agent Out                  | 2,824,855                         | 2,830,441                  | 2,955,470                   | 3,746,571                  |
| 7500 Student Financial Aid             | 0                                 | 0                          | 0                           |                            |
| 7600 Other Payments to/for Students    | 30,843                            | 25,022                     | 64,731                      | 202,711                    |
|  | <u>15,257,153</u>                 | <u>39,399,039</u>          | <u>27,482,410</u>           | <u>28,929,450</u>          |
| <b>TOTAL EXPENDITURES</b>              | <b>\$ 15,257,153</b>              | <b>\$ 39,399,039</b>       | <b>\$ 27,482,410</b>        | <b>\$ 28,929,450</b>       |
| <b>ENDING FUND BALANCE</b>             | <b>\$ <u>2,108,290</u></b>        | <b>\$ <u>26,231</u></b>    | <b>\$ <u>2,297,814</u></b>  | <b>\$ <u>5,457,908</u></b> |

2022-23 FINAL BUDGET  
BOND REDEMPTION FUND SFID #1 ( FUND 210)

|                             | 2020-21<br>Actual<br>Expenditures | 2021-22<br>Final<br>Budget | 2021-22<br>Actual<br>Income | 2022-23<br>Final<br>Budget |
|-----------------------------|-----------------------------------|----------------------------|-----------------------------|----------------------------|
| Beginning Balance           | \$ 1,944,425                      | \$ 2,122,560               | \$ 2,122,560                | \$ 3,344,087               |
| Estimated Income            |                                   |                            |                             |                            |
| 8814 Voted Indebtness       | \$ 2,728,157                      | \$ 2,200,000               | \$ 3,042,843                | \$ 3,024,229               |
| 8860 Interest               | 11,935                            | 15,000                     | 15,272                      | 15,000                     |
| 8980 Transfers In           | <u>          </u>                 | <u>1,056,077</u>           | <u>1,056,077</u>            | <u>          </u>          |
| Total Income                | 2,740,092                         | 3,271,077                  | 4,114,192                   | 3,039,229                  |
| TOTAL BEG. BALANCE & INCOME | \$ 4,684,517                      | \$ 5,393,637               | \$ 6,236,752                | \$ 6,383,316               |
| Estimated Expenditures      |                                   |                            |                             |                            |
| 5000 Services               | \$                                | \$ 0                       | \$                          | \$ 0                       |
| 7110 Debt Retirement        | 1,555,000                         | 1,720,000                  | 1,720,000                   | 1,900,000                  |
| 7120 Issuance Cost          | 891                               | 891                        | 948                         | 950                        |
| 7130 Debt Interest          | 1,006,067                         | 1,172,795                  | 1,171,717                   | 1,123,279                  |
| 7300 Transfers              | <u>0</u>                          | <u>0</u>                   | <u>0</u>                    | <u>0</u>                   |
| TOTAL EXPENDITURES          | <u>\$ 2,561,958</u>               | <u>\$ 2,893,686</u>        | <u>\$ 2,892,665</u>         | <u>\$ 3,024,229</u>        |
| ENDING FUND BALANCE         | <u>\$ 2,122,560</u>               | <u>\$ 2,499,951</u>        | <u>\$ 3,344,087</u>         | <u>\$ 3,359,087</u>        |

2022-23 FINAL BUDGET  
BOND REDEMPTION FUND SFID #2 ( FUND 211)

|                             | 2020-21<br>Actual<br>Expenditures | 2021-22<br>Final<br>Budget | 2021-22<br>Actual<br>Income | 2022-23<br>Final<br>Budget |
|-----------------------------|-----------------------------------|----------------------------|-----------------------------|----------------------------|
| Beginning Balance           | \$ 1,084,300                      | \$ 1,212,885               | \$ 1,212,885                | \$ 1,354,820               |
| Estimated Income            |                                   |                            |                             |                            |
| 8814 Voted Indebtness       | \$ 1,216,831                      | \$ 950,000                 | \$ 1,307,560                | \$ 1,230,128               |
| 8860 Interest               | 8,245                             | 8,500                      | 5,795                       | 5,500                      |
| 8940 Sale of Bonds          | 0                                 | 0                          | 0                           | 0                          |
| 8980 Transfers In           | 0                                 | 0                          | 0                           | 0                          |
|                             | <u>1,225,077</u>                  | <u>958,500</u>             | <u>1,313,356</u>            | <u>1,235,628</u>           |
| Total Income                | 1,225,077                         | 958,500                    | 1,313,356                   | 1,235,628                  |
| TOTAL BEG. BALANCE & INCOME | \$ 2,309,376                      | \$ 2,171,385               | \$ 2,526,241                | \$ 2,590,448               |
| Estimated Expenditures      |                                   |                            |                             |                            |
| 5000 Services               | \$ 0                              | \$ 0                       | \$ 0                        | \$ 0                       |
| 7110 Debt Retirement        | 805,000                           | 925,000                    | 925,000                     | 1,035,000                  |
| 7120 Issuance Cost          | 58                                | 58                         | 66                          | 65                         |
| 7130 Debt Interest          | 291,433                           | 246,354                    | 246,354                     | 195,063                    |
| 7300 Transfers              | 0                                 | 0                          | 0                           | 0                          |
|                             | <u>1,096,491</u>                  | <u>1,171,412</u>           | <u>1,171,420</u>            | <u>1,230,128</u>           |
| TOTAL EXPENDITURES          | \$ 1,096,491                      | \$ 1,171,412               | \$ 1,171,420                | \$ 1,230,128               |
| ENDING FUND BALANCE         | \$ <u>1,212,885</u>               | \$ <u>999,973</u>          | \$ <u>1,354,820</u>         | \$ <u>1,360,320</u>        |

2022-23 FINAL BUDGET  
CHILD DEVELOPMENT FUND (FUND 330)

|                             | 2020-21<br>Actual<br>Expenditures | 2021-22<br>Final<br>Budget | 2021-22<br>Actual<br>Income | 2022-23<br>Final<br>Budget |
|-----------------------------|-----------------------------------|----------------------------|-----------------------------|----------------------------|
| Beginning Balance           | \$ 0                              | \$ 0                       | \$ 0                        | \$ 0                       |
| Estimated Income            |                                   |                            |                             |                            |
| 8100 Federal Revenue        | \$ 576,609                        | \$ 1,359,879               | \$ 834,915                  | \$ 1,209,110               |
| 8600 State Income           | 903,116                           | 965,821                    | 930,545                     | 1,499,756                  |
| 8860 Interest               | 3,506                             | 6,300                      | 7,777                       | 6,300                      |
| 8870 Student Fees           | 7,928                             | 0                          | 0                           | 0                          |
| 8890 Other Income           | 0                                 | 0                          | 0                           | 0                          |
| 8980 Transfers In           | 535                               | 0                          | 0                           | 0                          |
|                             | <u>1,491,694</u>                  | <u>2,332,000</u>           | <u>1,773,236</u>            | <u>2,715,166</u>           |
| Total Revenue               | 1,491,694                         | 2,332,000                  | 1,773,236                   | 2,715,166                  |
| TOTAL BEG. BALANCE & INCOME | \$ 1,491,694                      | \$ 2,332,000               | \$ 1,773,236                | \$ 2,715,166               |
| Estimated Expenditures      |                                   |                            |                             |                            |
| 1000 Certificated Salaries  | \$ 0                              | \$ 0                       | \$ 0                        | \$ 0                       |
| 2000 Classified Salaries    | 756,108                           | 1,026,862                  | 841,075                     | 1,179,464                  |
| 3000 Employee Benefits      | 627,174                           | 797,538                    | 677,838                     | 918,717                    |
| 4000 Supplies               | 52,488                            | 114,988                    | 76,728                      | 221,121                    |
| 5000 Other Oper. Expenses   | 9,948                             | 296,786                    | 39,632                      | 244,472                    |
| 6000 Capital Outlay         | 6,905                             | 44,674                     | 93,988                      | 112,941                    |
| 7300 Transfers Out          | 39,070                            | 51,152                     | 43,975                      | 38,451                     |
|                             | <u>1,491,693</u>                  | <u>2,332,000</u>           | <u>1,773,236</u>            | <u>2,715,166</u>           |
| TOTAL EXPENDITURES          | \$ 1,491,693                      | \$ 2,332,000               | \$ 1,773,236                | \$ 2,715,166               |
| ENDING FUND BALANCE         | <u>\$ 0</u>                       | <u>\$ 0</u>                | <u>\$ 0</u>                 | <u>\$ 0</u>                |

2022-23 FINAL BUDGET  
MERCED COLLEGE FARM FUND (FUND 340)

|  | 2020-21<br>Actual<br>Expenditures | 2021-22<br>Final<br>Budget | 2021-22<br>Actual<br>Income | 2022-23<br>Final<br>Budget |
|--|-----------------------------------|----------------------------|-----------------------------|----------------------------|
| Beginning Balance                      | \$ 40,693                         | \$ 57,165                  | \$ 57,165                   | \$ 79,353                  |
| Estimated Income                       |                                   |                            |                             |                            |
| 8820 Donations                         | \$ -                              | \$ -                       | \$ -                        | \$ -                       |
| 8840 Sales                             | 60,310                            | 69,778                     | 54,962                      | 72,372                     |
| 8850 Rent/Boarding Fees                | 1                                 | -                          | 1                           | 1                          |
| 8860 Interest                          | 441                               | 100                        | 455                         | 100                        |
| 8890 Other Local Income                | -                                 | 24,220                     | -                           | -                          |
| 8910 Sale of Assets                    | -                                 | -                          | -                           | -                          |
| 8980 Transfers In                      | -                                 | -                          | -                           | -                          |
|  | 60,752                            | 94,098                     | 55,419                      | 72,473                     |
| <b>TOTAL BEG. BALANCE &amp; INCOME</b> | <b>\$ 101,445</b>                 | <b>\$ 151,263</b>          | <b>\$ 112,584</b>           | <b>\$ 151,826</b>          |
| Estimated Expenditures                 |                                   |                            |                             |                            |
| 1000 Cert. Salaries                    | \$ -                              | \$ -                       | \$ -                        | \$ -                       |
| 2000 Classified Salaries               | -                                 | -                          | -                           | -                          |
| 3000 Employee Benefits                 | -                                 | -                          | -                           | -                          |
| 4000 Supplies                          | 19,500                            | 89,809                     | 16,175                      | 72,405                     |
| 5000 Other Operating Expenses          | 24,780                            | 44,982                     | 17,056                      | 40,761                     |
| 6000 Capital Outlay                    | -                                 | -                          | -                           | -                          |
| 7300 Transfers                         | -                                 | -                          | -                           | -                          |
| 7500 Grants                            | -                                 | -                          | -                           | -                          |
|  | 44,280                            | 134,791                    | 33,231                      | 113,166                    |
| <b>TOTAL EXPENDITURES</b>              | <b>\$ 44,280</b>                  | <b>\$ 134,791</b>          | <b>\$ 33,231</b>            | <b>\$ 113,166</b>          |
| <b>ENDING FUND BALANCE</b>             | <b>\$ 57,165</b>                  | <b>\$ 16,472</b>           | <b>\$ 79,353</b>            | <b>\$ 38,660</b>           |

2022-23 FINAL BUDGET  
CAPITAL PROJECTS FUND (FUND 410)

|                             | 2020-21<br>Actual<br>Expenditures | 2021-22<br>Final<br>Budget | 2021-22<br>Actual<br>Income | 2022-23<br>Final<br>Budget |
|-----------------------------|-----------------------------------|----------------------------|-----------------------------|----------------------------|
| Beginning Balance           | \$ 2,622,117                      | \$ 6,802,292               | \$ 6,802,292                | \$ 9,050,868               |
| Estimated Income            |                                   |                            |                             |                            |
| 8100 Federal Revenue        | \$ 0                              | \$ 3,000,000               | \$ 0                        | \$ 3,000,000               |
| 8600 State Revenue          | 4,779                             | 15,591,948                 | 12,726,508                  | 11,389,942                 |
| 8860 Interest               | 13,922                            | 40,000                     | 8,639                       | 10,000                     |
| 8890 Other Income           | 195,747                           | 100,000                    | 221,754                     | 157,251                    |
| 8841 Other Loans            | 0                                 | 0                          | 0                           | 0                          |
| 8910 Sale of Land           | 0                                 | 0                          | 0                           | 0                          |
| 8941 Other Long-Term Debt   | 74,045                            | 0                          | 0                           | 0                          |
| 8980 Transfers In           | <u>5,797,892</u>                  | <u>7,830,519</u>           | <u>7,244,014</u>            | <u>4,397,735</u>           |
| Total Revenue               | 6,086,385                         | 26,562,467                 | 20,200,916                  | 18,954,928                 |
| TOTAL BEG. BALANCE & INCOME | \$ 8,708,502                      | \$ 33,364,759              | \$ 27,003,208               | \$ 28,005,796              |
| Estimated Expenditures      |                                   |                            |                             |                            |
| 2000 Classified Salaries    | \$ 0                              | \$ 0                       | \$ 0                        | \$ 0                       |
| 5000 Services               | 74,045                            | 18,214                     | 38,007                      | 810,063                    |
| 6000 Capital Outlay         | 1,820,244                         | 26,075,992                 | 17,861,107                  | 21,474,541                 |
| 7300 Transfers              | <u>11,920</u>                     | <u>0</u>                   | <u>53,226</u>               | <u>0</u>                   |
| TOTAL EXPENDITURES          | <u>\$ 1,906,209</u>               | <u>\$ 26,094,206</u>       | <u>\$ 17,952,340</u>        | <u>\$ 22,284,604</u>       |
| ENDING FUND BALANCE         | <u>\$ 6,802,292</u>               | <u>\$ 7,270,553</u>        | <u>\$ 9,050,868</u>         | <u>\$ 5,721,192</u>        |

2022-23 FINAL BUDGET  
BOND CONSTRUCTION FUND SFID #1 ( FUND 420)

|                             | 2020-21<br>Actual<br>Expenditures | 2021-22<br>Final<br>Budget | 2021-22<br>Actual<br>Income | 2022-23<br>Final<br>Budget |
|-----------------------------|-----------------------------------|----------------------------|-----------------------------|----------------------------|
| Beginning Balance           | \$ 7,435,753                      | \$ 6,113,012               | \$ 6,113,012                | \$ 13,065,818              |
| Estimated Income            |                                   |                            |                             |                            |
| 8860 Interest               | \$ 15,330                         | \$ 60,000                  | \$ 70,630                   | \$ 70,000                  |
| 8940 Sale of Bonds          | 0                                 | 10,616,733                 | 10,616,733                  | 0                          |
| 8980 Transfers In           | <u>0</u>                          | <u>0</u>                   | <u>0</u>                    | <u>0</u>                   |
| Total Income                | 15,330                            | 10,676,733                 | 10,687,364                  | 70,000                     |
| TOTAL BEG. BALANCE & INCOME | \$ 7,451,084                      | \$ 16,789,745              | \$ 16,800,376               | \$ 13,135,818              |
| Estimated Expenditures      |                                   |                            |                             |                            |
| 2000 Classified Salaries    | \$ 0                              | \$ 0                       | \$ 0                        | \$ 0                       |
| 3000 Benefits               | 0                                 | 0                          | 0                           | 0                          |
| 5000 Services               | 500                               | 500                        | 500                         | 500                        |
| 6000 Capital Outlay         | 1,337,571                         | 14,007,511                 | 2,617,324                   | 11,390,188                 |
| 7120 Bond Issuance Costs    | 0                                 | 225,657                    | 60,656                      | 0                          |
| 7300 Transfers              | <u>0</u>                          | <u>1,056,077</u>           | <u>1,056,077</u>            | <u>0</u>                   |
| TOTAL EXPENDITURES          | \$ <u>1,338,071</u>               | \$ <u>15,289,745</u>       | \$ <u>3,734,558</u>         | \$ <u>11,390,688</u>       |
| ENDING FUND BALANCE         | \$ <u>6,113,012</u>               | \$ <u>1,500,000</u>        | \$ <u>13,065,818</u>        | \$ <u>1,745,130</u>        |



2022-23 FINAL BUDGET  
BOND CONSTRUCTION FUND SFID #2 ( FUND 421)

|                             | 2020-21<br>Actual<br>Expenditures | 2021-22<br>Final<br>Budget | 2021-22<br>Actual<br>Income | 2022-23<br>Final<br>Budget |
|-----------------------------|-----------------------------------|----------------------------|-----------------------------|----------------------------|
| Beginning Balance           | \$ 315,408                        | \$ 83,021                  | \$ 83,021                   | \$ 81,598                  |
| Estimated Income            |                                   |                            |                             |                            |
| 8860 Interest               | \$ 2,514                          | \$ 2,000                   | \$ 557                      | \$ 600                     |
| 8940 Sale of Bonds          | 0                                 | 0                          | 0                           | 0                          |
| 8942 Refunding of Bonds     | 0                                 | 0                          | 0                           | 0                          |
| 8980 Transfers In           | 0                                 | 0                          | 0                           | 0                          |
|                             | <u>2,514</u>                      | <u>2,000</u>               | <u>557</u>                  | <u>600</u>                 |
| Total Revenue               | 2,514                             | 2,000                      | 557                         | 600                        |
| TOTAL BEG. BALANCE & INCOME | \$ 317,921                        | \$ 85,021                  | \$ 83,578                   | \$ 82,198                  |
| 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         | 232,920                           | 83,041                     | 0                           | 80,218                     |
| 7120 Bond Issuance Debt     |                                   |                            |                             |                            |
| 7140 Bond Arbitrage Rebate  | 0                                 | 0                          | 0                           | 0                          |
| 7300 Transfers              | 0                                 | 0                          | 0                           | 0                          |
|                             | <u>234,900</u>                    | <u>85,021</u>              | <u>1,980</u>                | <u>82,198</u>              |
| TOTAL EXPENDITURES          | \$ 234,900                        | \$ 85,021                  | \$ 1,980                    | \$ 82,198                  |
| ENDING FUND BALANCE         | \$ <u>83,021</u>                  | \$ <u>0</u>                | \$ <u>81,598</u>            | \$ <u>0</u>                |

2022-23 FINAL BUDGET  
BOOKSTORE FUND ( FUND 510)

|                            | 2020-21<br>Actual<br>Expenditures | 2021-22<br>Final<br>Budget     | 2021-22<br>Actual<br>Income    | 2022-23<br>Final<br>Budget     |
|----------------------------|-----------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Beginning Balance          | \$ (1,156,798)                    | \$ (977,586)                   | \$ (977,586)                   | \$ (797,436)                   |
| Prior Year Adjustments     |                                   |                                |                                |                                |
| Adjusted Beginning Balance | <u>(1,156,798)</u>                | <u>(977,586)</u>               | <u>(977,586)</u>               | <u>(797,436)</u>               |
| <br>Estimated Income       |                                   |                                |                                |                                |
| 8840 Sales                 | 95,439                            | 85,895                         | 178,057                        | 146,203                        |
| 8860 Interest              | 4,581                             | 3,000                          | 2,918                          | 3,000                          |
| 8890 Other Local Income    | 83,563                            | 203,887                        | 203,842                        | 209,695                        |
| 8910 Sale of Assets        |                                   | 0                              |                                | 0                              |
| 8980 Transfer In           | 190,166                           | 0                              | 0                              | 0                              |
| <br>Income                 | <br>\$ 373,749                    | <br>\$ 292,782                 | <br>\$ 384,817                 | <br>\$ 358,898                 |
| <br>Estimated Expenditures |                                   |                                |                                |                                |
| 2000 Salaries              | \$ 109,762                        | \$ 115,020                     | \$ 115,020                     | \$ 115,620                     |
| 3000 Benefits              | 83,474                            | 88,867                         | 88,822                         | 93,820                         |
| 4000 Supplies              | 0                                 | 0                              | 0                              | 0                              |
| 5000 Services              | 1,301                             | 0                              | 826                            | 0                              |
| 6000 Capital Outlay        | 0                                 | 0                              | 0                              | 0                              |
| 7000 Transfers             | 0                                 | 0                              | 0                              | 0                              |
| <br>TOTAL EXPENDITURES     | <br>\$ <u>194,537</u>             | <br>\$ <u>203,887</u>          | <br>\$ <u>204,668</u>          | <br>\$ <u>209,440</u>          |
| <br>Net Profit             | <br>179,212                       | <br>88,895                     | <br>180,149                    | <br>149,458                    |
| <br>ENDING FUND BALANCE    | <br>\$ <u><u>(977,586)</u></u>    | <br>\$ <u><u>(888,690)</u></u> | <br>\$ <u><u>(797,436)</u></u> | <br>\$ <u><u>(647,978)</u></u> |

2022-23 FINAL BUDGET  
 RETIREE HEALTH BENEFITS FUND (FUND 610)

|                                   | 2020-21<br>Actual<br>Expenditures | 2021-22<br>Final<br>Budget | 2021-22<br>Actual<br>Income | 2022-23<br>Final<br>Budget |
|-----------------------------------|-----------------------------------|----------------------------|-----------------------------|----------------------------|
| Beginning Balance                 | \$ 3,684,208                      | \$ 4,152,352               | \$ 4,152,352                | \$ 4,025,749               |
| Prior Year Adjustments            |                                   |                            |                             |                            |
| Adjusted Beginning Balance        | <u>3,684,208</u>                  | <u>4,152,352</u>           | <u>4,152,352</u>            | <u>4,025,749</u>           |
| Estimated Income                  |                                   |                            |                             |                            |
| 8860 Interest Income              | \$ 18,143                         | \$ 30,000                  | \$ 23,397                   | \$ 30,000                  |
| 8899 Active Employee Contribution | 0                                 | 0                          | 0                           | 0                          |
| 8980 Transfers In                 | <u>450,000</u>                    | <u>250,000</u>             | <u>250,000</u>              | <u>0</u>                   |
| Total Revenue                     | 468,143                           | 280,000                    | 273,397                     | 30,000                     |
| TOTAL BEG. BALANCE & INCOME       | \$ 4,152,352                      | \$ 4,432,352               | \$ 4,425,749                | \$ 4,055,749               |
| Estimated Expenditures            |                                   |                            |                             |                            |
| 3000 Employee Benefits            | \$ 0                              | \$ 400,000                 | \$ 400,000                  | \$ 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>\$ 400,000</u>          | <u>\$ 400,000</u>           | <u>\$ 0</u>                |
| ENDING FUND BALANCE               | <u>\$ 4,152,352</u>               | <u>\$ 4,032,352</u>        | <u>\$ 4,025,749</u>         | <u>\$ 4,055,749</u>        |

2022-23 FINAL BUDGET  
ASSOCIATED STUDENTS OF MERCED COLLEGE (FUND 710)

|                                 | 2020-21<br>Actual<br>Expenditures | 2021-22<br>Final<br>Budget | 2021-22<br>Actual<br>Income | 2022-23<br>Final<br>Budget |
|---------------------------------|-----------------------------------|----------------------------|-----------------------------|----------------------------|
| Beginning Balance               | \$ 270,859                        | \$ 228,778                 | \$ 228,778                  | \$ 305,453                 |
| Prior Year Adjustments          | (39,616)                          |                            |                             |                            |
| Adjusted Beginning Balance      | <u>231,243</u>                    | <u>228,778</u>             | <u>228,778</u>              | <u>305,453</u>             |
| <br>Estimated Income            |                                   |                            |                             |                            |
| 8820 Donations                  | \$ 0                              | \$ 1,500                   | \$ 0                        | \$ 1,500                   |
| 8840 Sales                      | 313                               | 10,200                     | 670                         | 10,200                     |
| 8850 Booth Rentals              | 0                                 | 0                          | 0                           | 0                          |
| 8860 Interest                   | 2,660                             | 2,000                      | 1,621                       | 2,000                      |
| 8880 ASB Cards                  | 89,764                            | 76,000                     | 154,674                     | 76,000                     |
| 8890 Other Local Income         | 3,038                             | 0                          | 851                         | 0                          |
| 8980 Transfers In               | 0                                 | 0                          | 4,374                       | 0                          |
| 8990 Intra Transfers            | 0                                 |                            | 0                           |                            |
|                                 | <u>95,775</u>                     | <u>89,700</u>              | <u>162,189</u>              | <u>89,700</u>              |
| <br>Total Revenue               | <br>95,775                        | <br>89,700                 | <br>162,189                 | <br>89,700                 |
| <br>TOTAL BEG. BALANCE & INCOME | <br>\$ 327,018                    | <br>\$ 318,478             | <br>\$ 390,968              | <br>\$ 395,153             |
| <br>Estimated Expenditures      |                                   |                            |                             |                            |
| 2000 Classified Salaries        | 34,038                            | 35,736                     | 23,824                      | 35,088                     |
| 3000 Employee Benefits          | 22,871                            | 24,468                     | 16,318                      | 25,638                     |
| 4000 Supplies                   | \$ 12,560                         | \$ 88,898                  | \$ 24,650                   | \$ 82,296                  |
| 5000 Other Oper. Expenses       | 3,905                             | 45,605                     | 14,051                      | 45,605                     |
| 6000 Capital Outlay             | 5,400                             | 10,000                     | 6,671                       | 10,000                     |
| 7300 Transfers Out              | 19,466                            | 0                          | 0                           | 0                          |
| 7500 Student Financial Aid      | 0                                 | 3,000                      | 0                           | 3,000                      |
|                                 | <u>98,240</u>                     | <u>207,707</u>             | <u>85,515</u>               | <u>201,627</u>             |
| TOTAL EXPENDITURES              | \$ 98,240                         | \$ 207,707                 | \$ 85,515                   | \$ 201,627                 |
| <br>ENDING FUND BALANCE         | <br><u>\$ 228,778</u>             | <br><u>\$ 110,771</u>      | <br><u>\$ 305,453</u>       | <br><u>\$ 193,525</u>      |

2022-23 FINAL BUDGET  
STUDENT REPRESENTATION FEE FUND (FUND 720)

|                             | 2020-21<br>Actual<br>Expenditures | 2021-22<br>Final<br>Budget | 2021-22<br>Actual<br>Income | 2022-23<br>Final<br>Budget |
|-----------------------------|-----------------------------------|----------------------------|-----------------------------|----------------------------|
| Beginning Balance           | \$ 2,231                          | \$ 58,808                  | \$ 58,808                   | \$ 70,511                  |
| Prior Year Adjustments      | 39,616                            |                            |                             |                            |
| Adjusted Beginning Balance  | <u>41,847</u>                     | <u>58,808</u>              | <u>58,808</u>               | <u>70,511</u>              |
| Estimated Income            |                                   |                            |                             |                            |
| 8880 Student Rep Fee        | \$ 36,013                         | \$ 17,000                  | \$ 31,258                   | \$ 17,000                  |
| Total Revenue               | 36,013                            | 17,000                     | 31,258                      | 17,000                     |
| TOTAL BEG. BALANCE & INCOME | \$ 77,859                         | \$ 75,808                  | \$ 90,066                   | \$ 87,511                  |
| Estimated Expenditures      |                                   |                            |                             |                            |
| 4000 Supplies               |                                   | 6,500                      | 316                         | 6,500                      |
| 5000 Services               | 16,532                            | 22,750                     | 14,355                      | 22,750                     |
| 6000 Equipment              |                                   | 5,000                      | 2,724                       | 5,000                      |
| 7300 Transfers Out          | 2,520                             | 1,190                      | 2,160                       | 1,190                      |
| TOTAL EXPENDITURES          | <u>\$ 19,052</u>                  | <u>\$ 35,440</u>           | <u>\$ 19,554</u>            | <u>\$ 35,440</u>           |
| ENDING FUND BALANCE         | <u><u>\$ 58,808</u></u>           | <u><u>\$ 40,368</u></u>    | <u><u>\$ 70,511</u></u>     | <u><u>\$ 52,071</u></u>    |

2022-23 FINAL BUDGET  
STUDENT FINANCIAL AID FUND (FUND 740)

|                             | 2020-21<br>Actual<br>Expenditures | 2021-22<br>Final<br>Budget | 2021-22<br>Actual<br>Income | 2022-23<br>Final<br>Budget |
|-----------------------------|-----------------------------------|----------------------------|-----------------------------|----------------------------|
| Beginning Balance           | \$ 0                              | \$ 0                       | \$ 0                        | \$ 0                       |
| Estimated Income            |                                   |                            |                             |                            |
| 8100 Federal Revenue        | \$ 18,046,241                     | \$ 31,960,321              | \$ 26,423,185               | \$ 21,222,082              |
| 8600 State Revenue          | 4,636,774                         | 6,476,185                  | 4,066,215                   | 10,527,377                 |
| 8890 Other Local Income     | 0                                 | 0                          | (2,000)                     | 0                          |
| 8980 Transfers In           | <u>883,689</u>                    | <u>553,112</u>             | <u>789,407</u>              | <u>458,831</u>             |
| Total Revenue               | 23,566,703                        | 38,989,618                 | 31,276,808                  | 32,208,290                 |
| TOTAL BEG. BALANCE & INCOME | \$ 23,566,703                     | \$ 38,989,618              | \$ 31,276,808               | \$ 32,208,290              |
| Estimated Expenditures      |                                   |                            |                             |                            |
| 7300 Transfers Out          | \$ 5,000                          | \$ 55,000                  | \$ 5,000                    | \$ 55,000                  |
| 7500 Student Fin. Aid       | <u>23,561,703</u>                 | <u>38,934,618</u>          | <u>31,271,808</u>           | <u>32,153,290</u>          |
| TOTAL EXPENDITURES          | \$ <u>23,566,703</u>              | \$ <u>38,989,618</u>       | \$ <u>31,276,808</u>        | \$ <u>32,208,290</u>       |
| ENDING FUND BALANCE         | \$ <u>0</u>                       | \$ <u>0</u>                | \$ <u>0</u>                 | \$ <u>0</u>                |