

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2018-2019)
(Budget Report for Fiscal Year 2019-2020)

District: MERCED

District Code: 530

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

District Chief Business Officer

Date

District Superintendent

Date

Contact: Joe Allison

(209) 384-6108

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2019. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 530

Name: MERCED

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	12,782,711	12,782,711		12,782,711
Other	1300	6,491,690	6,491,690		6,491,690
Total Instructional Salaries		19,274,401	19,274,401	0	19,274,401
Non-Instructional Salaries					
Contract or Regular	1200		4,703,211	97,446	4,800,657
Other	1400		328,662	103,432	432,094
Total Non-Instructional Salaries		0	5,031,873	200,878	5,232,751
Total Academic Salaries		19,274,401	24,306,274	200,878	24,507,152
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		8,580,714	266,680	8,847,394
Other	2300		719,547	155,343	874,890
Total Non-Instructional Salaries		0	9,300,261	422,023	9,722,284
Instructional Aides					
Regular Status	2200	1,041,751	1,041,751		1,041,751
Other	2400	162,561	162,561		162,561
Total Instructional Aides		1,204,312	1,204,312	0	1,204,312
Total Classified Salaries		1,204,312	10,504,573	422,023	10,926,596
Employee Benefits	3000	9,624,179	20,275,263		20,275,263
Supplies and Materials	4000		568,339	47,187	615,526
Other Operating Expenses	5000	382,350	6,391,595	450,897	6,842,492
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		30,485,242	62,046,044	1,120,985	63,167,029

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 530

Name: MERCED

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	1,942,212	1,942,212		1,942,212
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,370,017		2,370,017
Objects to Exclude	Object Code				
Rents and Leases	5060		27,394		27,394
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200		1,426		1,426
Instructional Supplies & Materials	4300		95,690		95,690
Noninstructional, Supplies & Materials	4400		67,400		67,400
Total Supplies and Materials		0	164,516	0	164,516
Other Operating Expenses and Services	5000		1,402,865		1,402,865

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 530

Name: MERCED

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410		99,685		99,685
Equipment - Replacement	6420				0
Total Equipment		0	99,685	0	99,685
Total Capital Outlay		0	99,685	0	99,685
Other Outgo	7000				0
Total Exclusions		1,942,212	6,006,689	0	6,006,689
Total for ECS 84362, 50% Law		28,543,030	56,039,355	1,120,985	57,160,340
Percent of CEE (Instructional Salary Cost / Total CEE)		50.93%	100.00%		
50% of Current Expense of Education			28,019,678		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		28,543,030	56,039,355	1,120,985	57,160,340
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		30,485,242	62,046,044	1,120,985	63,167,029
Capital Expenditures	6000	34,482	1,036,858	86,362	1,123,220
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		30,519,724	63,082,902	1,207,347	64,290,249

For Year Ended June 30, 2019

District ID: 530

Name: MERCED

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	62,890	6,240	69,130
In County Treasury	9112	7,368,036	4,677,572	12,045,608
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	7,500		7,500
Investments (at cost)	9120			0
Accounts Receivable	9130	7,157,816	1,414,962	8,572,778
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	231,239	12,992	244,231
TOTAL ASSETS		14,827,481	6,111,766	20,939,247
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	642,578	735,056	1,377,634
Accrued Salaries and Wages Payable	9520	1,365,813	621	1,366,434
Compensated Absences Payable Current	9530	599,168		599,168
Due to Other Funds	9540	145,036	310,407	455,443
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	3,666,197	2,662,246	6,328,443
TOTAL LIABILITIES		6,418,792	3,708,330	10,127,122

For Year Ended June 30, 2019

District ID: 530

Name: MERCED

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		2,403,436	2,403,436
Committed Fund Balance	9753	4,236,252		4,236,252
Assigned Fund Balance	9754	3,669,815		3,669,815
Total Designated Fund Balance		7,906,067	2,403,436	10,309,503
Uncommitted Fund Balance	9790	502,622		502,622
TOTAL FUND EQUITY		8,408,689	2,403,436	10,812,125
TOTAL LIABILITIES AND FUND EQUITY		14,827,481	6,111,766	20,939,247

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 530

Name: MERCED

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	3,064,317		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	143,270		
Due from Other Funds	9140			
TOTAL ASSETS		3,207,587	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560	613,698		
Deferred Revenues	9570			
TOTAL LIABILITIES		613,698	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 530

Name: MERCED

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	2,593,889		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		2,593,889	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		2,593,889	0	0
TOTAL LIABILITIES AND FUND EQUITY		3,207,587	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 530

Name: MERCED

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			43,255	2,496		
In County Treasury	9112			111,679	40,935		
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			83,550			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	238,484	43,431	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			4,421	11,943		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			54,315			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			179,748			
TOTAL LIABILITIES		0	0	238,484	11,943	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 530

Name: MERCED

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	31,488	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	31,488	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	31,488	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	238,484	43,431	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 530

Name: MERCED

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	1,620,984	2,014,982	
Cash With Fiscal Agents	9113		6,626,592	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	158,195		
Due from Other Funds	9140	2,744,915		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		4,524,094	8,641,574	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	210,569		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540		18,845	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	15,340		
TOTAL LIABILITIES		225,909	18,845	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 530

Name: MERCED

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752		8,622,729	
Committed Fund Balance	9753			
Assigned Fund Balance	9754	4,298,185		
Total Designated Fund Balance		4,298,185	8,622,729	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		4,298,185	8,622,729	0
TOTAL LIABILITIES AND FUND EQUITY		4,524,094	8,641,574	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 530

Name: MERCED

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	273,607			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	1,709			
Investments (at cost)	9120				
Accounts Receivable	9130	134,545			
Due from Other Funds	9140	40,739			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320	20,679			
Accumulated Depreciation Site Improvements	9321	3,533			
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	138,246			
Accumulated Depreciation Equipment	9351	88,324			
Work in Progress	9360				
Total Fixed Assets		67,068	0	0	0
TOTAL ASSETS		517,668	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 530

Name: MERCED

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	(283,043)			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	2,039,357			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		1,756,314	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	1,756,314	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 530

Name: MERCED

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790	(1,238,646)			
Total Reserved Fund Balance		(1,238,646)	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		(1,238,646)	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		517,668	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 530

Name: MERCED

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	3,640,885	
In County Treasury	9112		
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		3,640,885	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 530

Name: MERCED

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 530

Name: MERCED

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	3,640,885	
Unassigned	9790		
Total Reserved Fund Balance		3,640,885	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		3,640,885	0
TOTAL LIABILITIES AND FUND EQUITY		3,640,885	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 530

Name: MERCED

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111				338,249	969,787			563,945
In County Treasury	9112	211,245							
Cash With Fiscal Agents	9113								29,624
Revolving Cash Accounts	9114								
Investments (at cost)	9120					3,520,601			1,691,952
Accounts Receivable	9130	699			214,286				873,786
Due from Other Funds	9140	92,686				14,722			55,095
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		304,630	0	0	552,535	4,505,110	0	0	3,214,402

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 530

Name: MERCED

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	2,526			214,477				44,199
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				321,560	31,912			6,533
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	50,022			16,498				
Total Current Liabilities and Deferred Revenue		52,548	0	0	552,535	31,912	0	0	50,732
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	52,548	0	0	552,535	31,912	0	0	50,732

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 530

Name: MERCED

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	252,082							
Unassigned	9790								
Total Reserved Fund Balance		252,082	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751					3,930,057			
Restricted Fund Balance	9752					543,141			2,885,287
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	4,473,198	0	0	2,885,287
Uncommitted(Unrestricted) Fund Balance	9790								278,383
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		252,082	0	0	0	4,473,198	0	0	3,163,670
TOTAL LIABILITIES AND FUND EQUITY		304,630	0	0	552,535	4,505,110	0	0	3,214,402

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 530

Name: MERCED

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		487,940	487,940
Workforce Investment Act	8130		7,868	7,868
Temporary Assistance for Needy Families (TANF)	8140		83,429	83,429
Student Financial Aid	8150	22,420		22,420
Veterans Education	8160	2,805		2,805
Vocational and Technical Education Act (VATEA)	8170		395,053	395,053
Other Federal Revenues	8190		26,169	26,169
Total Federal Revenues	8100	25,225	1,000,459	1,025,684
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	35,700,848		35,700,848
Other General Apportionment	8613	394,288		394,288
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,381,988	1,381,988
Disabled Students Programs and Services(DSPS)	8623		844,231	844,231
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		487,928	487,928
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		9,025,869	9,025,869

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 530

Name: MERCED

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	9,580,944		9,580,944
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		986,870	986,870
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	110,835		110,835
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	3,734		3,734
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,667,066	667,368	2,334,434
State Mandated Costs	8685	277,520		277,520
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	47,735,235	13,394,254	61,129,489

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 530

Name: MERCED

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	11,538,305		11,538,305
Tax Allocation, Supplemental Roll	8812	272,160		272,160
Tax Allocation, Unsecured Roll	8813	787,522		787,522
Prior Years Taxes	8816	11,294		11,294
Education Revenues Augmentation Fund (ERAF)	8817	829,254		829,254
Redevelopment Agency Funds - Pass Through	8818	88,620		88,620
Redevelopment Agency Funds - Residual	8819	316,142		316,142
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		83,789	83,789
Other Contract Services	8832			0
Sales and Commissions	8840	89,057		89,057
Rentals and Leases	8850	33,375		33,375
Interest and Investment Income	8860	219,618		219,618
Student Fees and Charges	8870			
Community Services Classes	8872	201,298		201,298
Dormitory	8873			0
Enrollment	8874	2,855,206		2,855,206
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		400,845	400,845
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	60,157		60,157
Nonresident Tuition	8880	1,124,656		1,124,656
Parking Services and Public Transportation	8881		413,512	413,512
Other Student Fees and Charges	8885	67,247		67,247
Other Local Revenues	8890	786,665	526,589	1,313,254
Total Local Revenues	8800	19,280,576	1,424,735	20,705,311
Total Revenues		67,041,036	15,819,448	82,860,484

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 530

Name: MERCED

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	5,676		5,676
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	5,024,599	5,043,559	10,068,158
Total Other Financing Sources	8900	5,030,275	5,043,559	10,073,834
Total Revenues and Other Financing Sources		72,071,311	20,863,007	92,934,318

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 530

Name: MERCED

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	933,618	7,791	65,983	70,700		1,078,092
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	17,723					17,723
Biological Sciences	0400	2,147,623	4,918	96,360	748		2,249,649
Business and Management	0500	875,420	84,239	138,420	3,191		1,101,270
Communications	0600	91,269		1,898	19,440		112,607
Computer and Information Science	0700	746,249	50,613	12,222	12,770		821,854
Education	0800	1,860,674	25,508	141,289	148,107		2,175,578
Engineering and Related Industrial Technology	0900	1,632,410	29,218	326,942	842,161		2,830,731
Fine and Applied Arts	1000	1,295,857	52,790	56,353	16,208		1,421,208
Foreign language	1100	651,584		2,247			653,831
Health	1200	2,554,982	385,537	190,382	207,366		3,338,267
Consumer Education And Home Economics	1300	940,004	119,555	47,212	10,731		1,117,502
Law	1400						0
Humanities(Letters)	1500	4,924,478	110,468	15,861	2,003		5,052,810
Library Science	1600						0
Mathematics	1700	2,939,833	3,341	7,832			2,951,006
Military Studies	1800						0
Physical Sciences	1900	1,791,253		28,777	23,652		1,843,682
Psychology	2000	854,398		987			855,385
Public Affairs and Services	2100	577,943	80,097	44,737	7,922		710,699
Social Sciences	2200	2,067,691		7,654	1,690		2,077,035
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,768,484	418,215	675,040			2,861,739
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,942,212					1,942,212
Sub-Total Instructional Activites		30,613,705	1,372,290	1,860,196	1,366,689		35,212,880
Total Expenditures for GF Activities*		30,613,705	35,402,609	10,534,616	2,837,502	13,833,846	93,222,278

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 530

Name: MERCED

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		3,551,279	140,680	27,635		3,719,594
Course and Curriculum Development	6020		122,702				122,702
Academic / Faculty Senate	6030		111,303	12,367			123,670
Other Instructional Administration & Governance	6090		278,771	1,045			279,816
Total Instructional Admin. & Governance		0	4,064,055	154,092	27,635	0	4,245,782
Instructional Support Services	6100						
Learning Center	6110		800,924	3,816	1,263		806,003
Library	6120		2,093,255	176,760	91,088		2,361,103
Media	6130		577,999	22,523	53,307		653,829
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	3,472,178	203,099	145,658	0	3,820,935
Admissions and Records	6200		774,127	74,184	8,767		857,078
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,711,436	8,268	3,577		4,723,281
Matriculation and Student Assessment	6320		39,731				39,731
Transfer Programs	6330		22,381	1,562			23,943
Career Guidance	6340		21,583	5,384			26,967
Other Student Counseling and Guidance	6390		68,273				68,273
Total Student Counseling and Guidance		0	4,863,404	15,214	3,577	0	4,882,195

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 530

Name: MERCED

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		608,956	143,781	2,447		755,184
Extended Opportunity Programs and Services (EOPS)	6430		668,295	55,569	15,000	742,502	1,481,366
Health Services	6440		220,209	102,250	1,883		324,342
Student Personnel Administration	6450		1,209,369	331,815	15,328		1,556,512
Financial Aid Administration	6460		1,113,574	119,886	2,702		1,236,162
Job Placement Services	6470		15,429	38,991			54,420
Veterans Services	6480		51,582	29,186	5,136		85,904
Miscellaneous Student Services	6490		2,034,640	708,046	185,188	3,891,550	6,819,424
Total Other Student Services		0	5,922,054	1,529,524	227,684	4,634,052	12,313,314
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,044,384	408,428	45,251		1,498,063
Custodial Services	6530		1,334,557	157,716			1,492,273
Grounds Maintenance and Repairs	6550		795,607	92,785	86,989		975,381
Utilities	6570			1,819,654			1,819,654
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	3,174,548	2,478,583	132,240	0	5,785,371
Planning, Policymaking and Coordinations	6600		1,865,553	997,052	111,435		2,974,040

* California Work Opportunity and Responsibility to Kids (CalWORKS).

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 530

Name: MERCED

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		477,160	252,498	7,647		737,305
Fiscal Operations	6720		1,516,404	263,545	24,063		1,804,012
Human Resources Management	6730		761,298	321,878	7,025		1,090,201
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,370,017				2,370,017
Staff Development	6750		44,033	11,002			55,035
Staff Diversity	6760		1,791	43,860			45,651
Logistical Services	6770		1,807,922	337,335	495,470		2,640,727
Management Information Systems	6780		1,814,963	1,306,933	167,387		3,289,283
Other General Institutional Support Services	6790			13,212			13,212
Total General Institutional Support Services	6700	0	8,793,588	2,550,263	701,592	0	12,045,443
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		174,537	102,034	4,214		280,785
Community Use of Facilities	6830		18,869				18,869
Economic Development	6840		65,536	2,628			68,164
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	258,942	104,662	4,214	0	367,818

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 530

Name: MERCED

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		112,523				112,523
Farm Operations	6930		95,487				95,487
Food Services	6940			13,644	20,371		34,015
Parking	6950			174,325	25,863		200,188
Student and Co-Curricular Activities	6960		604,835	378,373	36,779		1,019,987
Student Housing	6970						0
Other Ancillary Services	6990		29,025	1,405			30,430
Total Ancillary Services	6900	0	841,870	567,747	83,013	0	1,492,630
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 530

Name: MERCED

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100				24,998		24,998
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					9,036,177	9,036,177
Student Aid	7320					163,617	163,617
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	9,199,794	9,199,794
Sub-Total Non-Instructional Activites			34,030,319	8,674,420	1,470,813	13,833,846	58,009,398
Total Expenditures General Fund: activities *		30,613,705	35,402,609	10,534,616	2,837,502	13,833,846	93,222,278

* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MERCED

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$67,597,981
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	9,500.86		
	2. 2018-2019 Second Period Actual FTES	10,001.03		
	3. 2018-2019 Population change factor (C2/C1)	1.0526		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$73,893,050
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$73,893,050
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$73,893,050
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			48,982,915
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			105,000
C.	Local Property taxes			13,828,713
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			200,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			508,778
H.	2019-2020 Appropriations Subject to Limit			\$62,607,850

For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	25,225	27,000	1,000,459		1,025,684	27,000
State Revenues	8600	47,735,235	50,595,580	13,394,254		61,129,489	50,595,580
Local Revenues	8800	19,280,576	19,328,169	1,424,735	6,000	20,705,311	19,334,169
Total Revenues		67,041,036	69,950,749	15,819,448	6,000	82,860,484	69,956,749
EXPENDITURES:							
Academic Salaries	1000	24,507,148	24,836,293	3,446,879		27,954,027	24,836,293
Classified Salaries	2000	10,926,596	12,892,449	3,641,147		14,567,743	12,892,449
Employee Benefits	3000	20,275,262	21,905,329	3,219,282	450,000	23,494,544	22,355,329
Supplies and Materials	4000	615,528	621,697	730,669		1,346,197	621,697
Other Operating Expenses and Services	5000	6,842,495	7,431,170	2,345,924	1,471,220	9,188,419	8,902,390
Capital Outlay	6000	1,123,220	358,858	1,714,282	283,110	2,837,502	641,968
Total Expenditures		64,290,249	68,045,796	15,098,183	2,204,330	79,388,432	70,250,126
Excess /(Deficiency) of Revenues over Expenditures		2,750,787	1,904,953	721,265	(2,198,330)	3,472,052	(293,377)
Other Financing Sources	8900	5,030,275	817,049	5,043,559	55,000	10,073,834	872,049
Other Outgo	7000	7,663,821	2,558,401	6,170,025	1,110,357	13,833,846	3,668,758
Net Increase/(Decrease) in Fund Balance		117,241	163,601	(405,201)	(3,253,687)	(287,960)	(3,090,086)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	8,291,450	8,408,691	2,808,634	2,403,433	11,100,084	10,812,124
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	8,291,450		2,808,634		11,100,084	
Ending Fund Balance, June 30		8,408,691	8,572,292	2,403,433	(850,254)	10,812,124	7,722,038

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	3,622,290	3,180,000				
Total Revenues		3,622,290	3,180,000	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	1,920,000	2,130,000				
Debt Interest and Other Service Charges	7120	1,479,596	1,398,622				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	3,399,596	3,528,622	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(3,399,596)	(3,528,622)	0	0	0	0
Net Increase/Decrease in Fund Balance		222,694	(348,622)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,371,194	2,593,888		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,371,194		0		0	
Ending Fund Balance, June 30		2,593,888	2,245,266	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					855,051	1,256,904
State Revenues	8600					889,764	931,886
Local Revenues	8800					22,134	23,000
Total Income		0	0	0	0	1,766,949	2,211,790
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					806,813	881,136
Employee Benefits	3000					684,495	780,366
Supplies and Materials	4000					90,133	130,817
Other Operating Expenses and Services	5000					68,504	361,919
Capital Outlay	6000					71,155	12,816
Total Expenditures		0	0	0	0	1,721,100	2,167,054
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	45,849	44,736
Other Financing Sources	8900						
Other Outgo	7000					45,849	44,736
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	106,987	91,435				
Total Income		106,987	91,435	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	57,989	78,378				
Other Operating Expenses and Services	5000	33,963	45,432				
Capital Outlay	6000	8,770					
Total Expenditures		100,722	123,810	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		6,265	(32,375)	0	0	0	0
Other Financing Sources	8900		887				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		6,265	(31,488)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	25,223	31,488		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	25,223		0		0	
Ending Fund Balance, June 30		31,488	0	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	776,719	88,355				
Local Revenues	8800	291,406	140,000	198,626	64,500		
Total Income		1,068,125	228,355	198,626	64,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	78,640	1,556,594	2,480	2,480		
Capital Outlay	6000	2,806,702	4,140,073	18,846	1,169,944		
Total Expenditures		2,885,342	5,696,667	21,326	1,172,424	0	0
Excess /(Deficiency) of Revenues over Expenditures		(1,817,217)	(5,468,312)	177,300	(1,107,924)	0	0
Other Financing Sources	8900	3,608,037	2,667,877				
Other Outgo	7000	38,801					
Net Increase/(Decrease) in Fund Balance		1,752,019	(2,800,435)	177,300	(1,107,924)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,546,166	4,298,185	8,445,429	8,622,729		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	2,546,166		8,445,429		0	
Ending Fund Balance, June 30		4,298,185	1,497,750	8,622,729	7,514,805	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	1,738,401	482,930				
Other Financing Sources	8900						
Total Income		1,738,401	482,930	0	0	0	0
Cost of Sales	5890	1,282,654					
Gross Profit or Loss		455,747	482,930	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	185,410	105,864				
Employee Benefits	3000	382,359	187,066				
Supplies and Materials	4000	10,165					
Other Operating Expenses and Services	5000	220,258					
Capital Outlay	6000						
Total Expenditures		798,192	292,930	0	0	0	0
Net Profit or Loss		(342,445)	190,000	0	0	0	0
Other Outgo	7000	15,000					
Net Increase/(Decrease) in Fund Balance		(357,445)	190,000	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(881,201)	(1,238,646)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(881,201)		0		0	
Ending Fund Balance, June 30		(1,238,646)	(1,048,646)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	34,874	30,000	34,874	30,000		
Other Financing Sources	8900						
Total Income		34,874	30,000	34,874	30,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0		
Net Profit or Loss		34,874	30,000	34,874	30,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		34,874	30,000	34,874	30,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,606,011	3,640,885		34,874		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,606,011		0			
Ending Fund Balance, June 30		3,640,885	3,670,885	34,874	64,874		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	142,522	105,200				
Total Income		142,522	105,200	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	8,817	30,985				
Employee Benefits	3000	8,241	20,137				
Supplies and Materials	4000	73,037	73,463				
Other Operating Expenses and Services	5000	21,039	81,955				
Capital Outlay	6000	6,239	15,000				
Total Expenditures		117,373	221,540	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		25,149	(116,340)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	9,471	1,600				
Net Increase/(Decrease) in Fund Balance		15,678	(117,940)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	236,405	252,083		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	236,405		0		0	
Ending Fund Balance, June 30		252,083	134,143	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	17,484,146	18,981,738				
State Revenues	8600	4,753,304	2,700,000				
Local Revenues	8800			599,899			
Total Income		22,237,450	21,681,738	599,899	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			339,809			
Capital Outlay	6000						
Total Expenditures		0	0	339,809	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		22,237,450	21,681,738	260,090	0	0	0
Other Financing Sources	8900	278,857	125,000	428,310			
Other Outgo	7000	22,516,307	21,806,738	428,310			
Net Increase/(Decrease) in Fund Balance		0	0	260,090	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	4,213,105	4,473,195		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		4,213,105		0	
Ending Fund Balance, June 30		0	0	4,473,195	4,473,195	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			687,825	
Total Income		0	0	687,825	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			3,783	
Other Operating Expenses and Services	5000			519,900	
Capital Outlay	6000				
Total Expenditures		0	0	523,683	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	164,142	0
Other Financing Sources	8900			1,000	
Other Outgo	7000			392,957	
Net Increase/(Decrease) in Fund Balance		0	0	(227,815)	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	3,391,485	3,163,670
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,391,485	
Ending Fund Balance, June 30		0	0	3,163,670	3,163,670

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 530

Name: MERCED

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	888,291
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,134,639
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	82,876
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	14,200
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	383,600
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	557,066
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	195,981
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	14,033
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	45,848
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	24,501
12	RESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	13,800
79	OTHER TRUST FUNDS	41	CAPITAL OUTLAY PROJECTS FUND	500
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	15,000
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	8,271
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	5,000
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	33,502
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	2,500
41	CAPITAL OUTLAY PROJECTS FUND	79	OTHER TRUST FUNDS	408,979

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					931,899	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			931,899	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,667,066			667,368	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200	1,426			1,426		1,426
Instructional Supplies & Materials	4300	71,069	24,621		95,690	400,842	496,532
Noninstructional Supplies & Mtrls	4400	1,934	65,466		67,400		67,400
Total Supplies and Materials		74,429	90,087	0	164,516	400,842	565,358
Other Operating Expenses and Services	5000	127,901	1,274,964		1,402,865		1,402,865
Capital Outlay	6000						
Library Books	6300				0	82,310	82,310
Equipment	6400						
Equipment - Additional	6410	33,220	66,465		99,685		99,685
Equipment - Replacement	6420				0		0
Total Capital Outlay		33,220	66,465	0	99,685	82,310	181,995
Other Outgo	7000				0		0
Total Expenditures		235,550	1,431,516	0	1,667,066	483,152	2,150,218
Ending Balance					0	1,116,115	1,116,115

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,116,115	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,116,115	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,500,000			477,000	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200	2,618			2,618		2,618
Instructional Supplies & Materials	4300	103,426	48,284		151,710	1,505,314	1,657,024
Noninstructional Supplies & Mtrls	4400	1,559	97,166		98,725		98,725
Total Supplies and Materials		107,603	145,450	0	253,053	1,505,314	1,758,367
Other Operating Expenses and Services	5000	184,959	951,984		1,136,943		1,136,943
Capital Outlay	6000						
Library Books	6300				0	87,801	87,801
Equipment	6400						
Equipment - Additional	6410	25,583	84,421		110,004		110,004
Equipment - Replacement	6420				0		0
Total Capital Outlay		25,583	84,421	0	110,004	87,801	197,805
Other Outgo	7000				0		0
Total Expenditures		318,145	1,181,855	0	1,500,000	1,593,115	3,093,115
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 530

Name: MERCED

EPA Revenue	9,580,944
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	9,580,944	0	0	9,580,944
TOTAL		9,580,944	0	0	9,580,944

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 530

Name: MERCED

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	1,979,598	1,042,185	3,021,783	N/A	N/A
2016-17	2,342,169	1,318,145	3,660,314	638,531	21.13%
2017-18	2,771,955	1,426,095	4,198,050	537,736	14.69%
2018-19	3,505,186	1,954,246	5,459,432	1,261,382	30.05%
2019-20	4,022,699	2,334,604	6,357,303	897,871	16.45%
2020-21	4,343,103	3,066,945	7,410,048	1,052,745	16.56%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The District will continue to factor the increase costs into the annual budget process. Although a written plan has not been established at this time, the Board of Trustees is aware of the need to fund these rising costs, therefore, the District continues to pursue funding opportunities to address these future expenses.