

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2021-2022)
(Budget Report for Fiscal Year 2022-2023)

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.

Joe Allison

District Chief Business Officer

10/10/22

Date

Chin Atelli

District Superintendent

10/10/22

Date

Contact: ANDRE DIRECTOR OF BUSINESS AND FISCAL
 URQUIDEZ SERVICES
 (209) 384-6209 Ext: ANDRE.URQUIDEZ@MCCD.EDU

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	12,271,234	12,271,234		12,271,234
Other	1300	7,466,718	7,466,718		7,466,718
Total Instructional Salaries		19,737,952	19,737,952	0	19,737,952
Non-Instructional Salaries					
Contract or Regular	1200		4,410,045	245,102	4,655,147
Other	1400		311,446	122,669	434,115
Total Non-Instructional Salaries		0	4,721,491	367,771	5,089,262
Total Academic Salaries		19,737,952	24,459,443	367,771	24,827,214
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		10,176,763	1,128,953	11,305,716
Other	2300		659,127	135,751	794,878
Total Non-Instructional Salaries		0	10,835,890	1,264,704	12,100,594
Instructional Aides					
Regular Status	2200	1,256,567	1,256,567		1,256,567
Other	2400	259,166	259,166		259,166
Total Instructional Aides		1,515,733	1,515,733	0	1,515,733
Total Classified Salaries		1,515,733	12,351,623	1,264,704	13,616,327
Employee Benefits	3000	10,142,454	21,822,733	870,687	22,693,420
Supplies and Materials	4000		538,066	79,591	617,657
Other Operating Expenses	5000	179,239	5,992,953	602,707	6,595,660
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		31,575,378	65,164,818	3,185,460	68,350,278

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	1,853,714	1,853,714		1,853,714
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,514,048		2,514,048
Objects to Exclude	Object Code				
Rents and Leases	5060		120,352		120,352
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		76		76
Instructional Supplies & Materials	4300		58,607		58,607
Noninstructional, Supplies & Materials	4400		40,051		40,051
Total Supplies and Materials		0	98,734	0	98,734
Other Operating Expenses and Services	5000		1,297,682		1,297,682

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		134,829		134,829
Equipment - Replacement	6420				0
Total Equipment		0	134,829	0	134,829
Total Capital Outlay		0	134,829	0	134,829
Other Outgo	7000				0
Total Exclusions		1,853,714	6,019,359	0	6,019,359
Total for ECS 84362, 50% Law		29,721,664	59,145,459	3,185,460	62,330,919
Percent of CEE (Instructional Salary Cost / Total CEE)		50.25%	100.00%		
50% of Current Expense of Education			29,572,730		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		29,721,664	59,145,459	3,185,460	62,330,919
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		31,575,378	65,164,818	3,185,460	68,350,278
Capital Expenditures	6000	84,754	719,169	23,554	742,723
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		31,660,132	65,883,987	3,209,014	69,093,001

For Year Ended June 30, 2022

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	184,995	49,001	233,996
In County Treasury	9112	18,531,836	5,620,899	24,152,735
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	7,500		7,500
Investments (at cost)	9120			0
Accounts Receivable	9130	5,739,470	3,807,390	9,546,860
Due from Other Funds	9140		836,813	836,813
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	261,388	44,545	305,933
TOTAL ASSETS		24,725,189	10,358,648	35,083,837
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,712,388	2,843,549	4,555,937
Accrued Salaries and Wages Payable	9520	2,630,040	685	2,630,725
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	4,293,972		4,293,972
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	797,544	4,961,797	5,759,341
TOTAL LIABILITIES		9,433,944	7,806,031	17,239,975

For Year Ended June 30, 2022

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		2,552,617	2,552,617
Committed Fund Balance	9753	5,024,772		5,024,772
Assigned Fund Balance	9754	2,125,412		2,125,412
Total Designated Fund Balance		7,150,184	2,552,617	9,702,801
Uncommitted Fund Balance	9790	8,141,061		8,141,061
TOTAL FUND EQUITY		15,291,245	2,552,617	17,843,862
TOTAL LIABILITIES AND FUND EQUITY		24,725,189	10,358,648	35,083,837

- 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, 2022

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	5,124,271		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	198,506		
Due from Other Funds	9140			
TOTAL ASSETS		5,322,777	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	623,868		
Deferred Revenues	9570			
TOTAL LIABILITIES		623,868	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, 2022

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	4,698,909		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		4,698,909	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		4,698,909	0	0
TOTAL LIABILITIES AND FUND EQUITY		5,322,777	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, 2022

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			189,079	29		
In County Treasury	9112			404,831	73,094		
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			56,763	8,700		
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	650,673	81,823	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			10,875	2,470		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			83,282			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			556,516			
TOTAL LIABILITIES		0	0	650,673	2,470	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, 2022

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	79,353	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	79,353	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	79,353	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	650,673	81,823	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	1,169,341	8,519,652	
Cash With Fiscal Agents	9113		6,217,058	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	6,367,119		
Due from Other Funds	9140	5,085,221		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220		750	
TOTAL ASSETS		12,621,681	14,737,460	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	655,372	1,590,045	
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	2,915,438		
TOTAL LIABILITIES		3,570,810	1,590,045	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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		13,147,415	
Committed Fund Balance	9753			
Assigned Fund Balance	9754	9,050,871		
Total Designated Fund Balance		9,050,871	13,147,415	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		9,050,871	13,147,415	0
TOTAL LIABILITIES AND FUND EQUITY		12,621,681	14,737,460	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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				
In County Treasury	9112	365,957			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	224,338			
Due from Other Funds	9140				
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	4,773			
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	6,261			
Accumulated Depreciation Equipment	9351	6,261			
Work in Progress	9360				
Total Fixed Assets		15,906	0	0	0
TOTAL ASSETS		606,201	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, 2022

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	27,052			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	1,376,586			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		1,403,638	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	1,403,638	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, 2022

District ID: 530

Name: MERCED

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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				
Total Reserved Fund Balance		0	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	(813,343)			
Investment in General Fixed Assets	9890	15,906			
TOTAL FUND EQUITY		(797,437)	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		606,201	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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		
In County Treasury	9112	3,775,750	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	250,000	
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		4,025,750	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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, 2022

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		
Unassigned	9790		
Total Reserved Fund Balance		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
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850	4,025,750	
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		4,025,750	0
TOTAL LIABILITIES AND FUND EQUITY		4,025,750	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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				3,156,806	583,447			925,978
In County Treasury	9112	206,453	67,485						
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120					4,238,215			2,339,078
Accounts Receivable	9130	111			88,448				2,079,876
Due from Other Funds	9140	162,696	29,827						
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		369,260	97,312	0	3,245,254	4,821,662	0	0	5,344,932

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	1,588	14,355		35,844				9,877
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				610,717	27,035			44,759
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	62,220	12,446		2,598,693				
Total Current Liabilities and Deferred Revenue		63,808	26,801	0	3,245,254	27,035	0	0	54,636
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	63,808	26,801	0	3,245,254	27,035	0	0	54,636

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	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	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850	305,452	70,511			4,794,627			5,290,296
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		305,452	70,511	0	0	4,794,627	0	0	5,290,296
TOTAL LIABILITIES AND FUND EQUITY		369,260	97,312	0	3,245,254	4,821,662	0	0	5,344,932

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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		447,115	447,115
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		73,490	73,490
Student Financial Aid	8150	18,400		18,400
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		353,526	353,526
Other Federal Revenues	8190		14,956,237	14,956,237
Total Federal Revenues	8100	18,400	15,830,368	15,848,768
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	33,743,315		33,743,315
Other General Apportionment	8613	1,595,350		1,595,350
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,647,946	1,647,946
Disabled Students Programs and Services(DSPS)	8623		782,529	782,529
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		419,937	419,937
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		10,615,847	10,615,847

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	19,647,326		19,647,326
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,478,249	1,478,249
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	113,328		113,328
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	8,859		8,859
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,531,245	700,844	2,232,089
State Mandated Costs	8685	299,461		299,461
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	21,386	526,229	547,615
Total State Revenues	8600	56,960,270	16,171,581	73,131,851

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	13,478,638		13,478,638
Tax Allocation, Supplemental Roll	8812	484,872		484,872
Tax Allocation, Unsecured Roll	8813	901,887		901,887
Prior Years Taxes	8816	25,762		25,762
Education Revenues Augmentation Fund (ERAF)	8817	702,929		702,929
Redevelopment Agency Funds - Pass Through	8818	148,837		148,837
Redevelopment Agency Funds - Residual	8819	558,240		558,240
Redevelopment Agency Funds - Asset Liquidation	8819.1	79,750		79,750
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		29,231	29,231
Other Contract Services	8832			0
Sales and Commissions	8840	104,924		104,924
Rentals and Leases	8850	19,650		19,650
Interest and Investment Income	8860	99,707		99,707
Student Fees and Charges	8870			
Community Services Classes	8872	350,193		350,193
Dormitory	8873			0
Enrollment	8874	2,584,000		2,584,000
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(899,210)		(899,210)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		416,070	416,070
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	67,370		67,370
Nonresident Tuition	8880	795,253		795,253
Parking Services and Public Transportation	8881		384,059	384,059
Other Student Fees and Charges	8885	24,520		24,520
Other Local Revenues	8890	701,347	398,563	1,099,910
Total Local Revenues	8800	20,228,669	1,227,923	21,456,592
Total Revenues		77,207,339	33,229,872	110,437,211

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	22,022		22,022
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,941,311	4,573,497	6,514,808
Total Other Financing Sources	8900	1,963,333	4,573,497	6,536,830
Total Revenues and Other Financing Sources		79,170,672	37,803,369	116,974,041

For Actual Year: 2021-2022

Budget Year: 2022-2023

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 Natural Resources	0100	1,130,913	21,567	268,158	263,186		1,683,824
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	22,109					22,109
Biological Sciences	0400	2,600,474		121,176	250,923		2,972,573
Business and Management	0500	1,054,709	41,107	3,333			1,099,149
Communications	0600	141,425		3,970	30,591		175,986
Computer and Information Science	0700	1,137,510	31,002	2,290			1,170,802
Education	0800	2,136,359	59,490	5,434			2,201,283
Engineering and Related Industrial Technology	0900	1,874,753	30,217	354,181	664,409		2,923,560
Fine and Applied Arts	1000	1,290,965	20,053	39,577	24,560		1,375,155
Foreign language	1100	652,647		78			652,725
Health	1200	2,782,388	419,119	136,880	75,009		3,413,396
Consumer Education And Home Economics	1300	1,040,000	233,934	163,390	613,824		2,051,148
Law	1400						0
Humanities(Letters)	1500	4,230,566	97,103	4,707	9,544		4,341,920
Library Science	1600	8,873			127,249		136,122
Mathematics	1700	2,186,674	1,425	2,388			2,190,487
Military Studies	1800						0
Physical Sciences	1900	2,173,392		114,295	130,922		2,418,609
Psychology	2000	917,687		442			918,129
Public Affairs and Services	2100	607,625	90,144	65,858	72,811		836,438
Social Sciences	2200	2,250,286		12,028			2,262,314
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,934,049	239,991	301,882	23,316		2,499,238
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,853,714					1,853,714
Sub-Total Instructional Activites		32,027,118	1,285,152	1,600,067	2,286,344		37,198,681
Total Expenditures for GF Activities*		32,027,118	41,317,508	15,001,621	10,046,652	15,310,657	113,703,556

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		4,089,649	144,812	68,901		4,303,362
Course and Curriculum Development	6020		482,240		76,534		558,774
Academic / Faculty Senate	6030		84,635	10,607			95,242
Other Instructional Administration & Governance	6090		294,920	10,598	18,292		323,810
Total Instructional Admin. & Governance		0	4,951,444	166,017	163,727	0	5,281,188
Instructional Support Services	6100						
Learning Center	6110		649,536	11,444			660,980
Library	6120		2,374,612	213,838	824,203		3,412,653
Media	6130		171,935	20,688	14,205		206,828
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	3,196,083	245,970	838,408	0	4,280,461
Admissions and Records	6200		1,008,520	66,219	4,132		1,078,871
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		5,271,633	2,377	1,773		5,275,783
Matriculation and Student Assessment	6320						0
Transfer Programs	6330			689	2,660		3,349
Career Guidance	6340		7,327	8,250	2,790		18,367
Other Student Counseling and Guidance	6390		94,837				94,837
Total Student Counseling and Guidance		0	5,373,797	11,316	7,223	0	5,392,336

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		604,417	37,340	30,712		672,469
Extended Opportunity Programs and Services (EOPS)	6430		757,616	92,928	5,243		855,787
Health Services	6440		269,023	204,314	1,307		474,644
Student Personnel Administration	6450		1,867,509	594,543	181,294		2,643,346
Financial Aid Administration	6460		1,381,921	81,321	44,709		1,507,951
Job Placement Services	6470		6,539	13,857	7,398		27,794
Veterans Services	6480		94,783	8,901			103,684
Miscellaneous Student Services	6490		1,809,677	2,126,796	840,783		4,777,256
Total Other Student Services		0	6,791,485	3,160,000	1,111,446	0	11,062,931
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,657,714	669,334	99,818		2,426,866
Custodial Services	6530		1,410,856	119,020	21,411		1,551,287
Grounds Maintenance and Repairs	6550		787,413	131,099	98,222		1,016,734
Utilities	6570			1,599,817			1,599,817
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	3,855,983	2,519,270	219,451	0	6,594,704
Planning, Policymaking and Coordinations	6600		1,936,684	1,013,494	62,259		3,012,437

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		767,007	427,662	5,555		1,200,224
Fiscal Operations	6720		2,106,189	290,326	13,123		2,409,638
Human Resources Management	6730		1,185,498	134,608			1,320,106
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,514,048				2,514,048
Staff Development	6750		47,740	49,500			97,240
Staff Diversity	6760		1,966	32,887			34,853
Logistical Services	6770		2,147,129	694,443	88,296		2,929,868
Management Information Systems	6780		1,418,882	3,738,135	5,173,998		10,331,015
Other General Institutional Support Services	6790		35,025	24,423			59,448
Total General Institutional Support Services	6700	0	10,223,484	5,391,984	5,280,972	0	20,896,440
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		238,814	181,986			420,800
Community Use of Facilities	6830		120,799				120,799
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	359,613	181,986	0	0	541,599

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		38,355				38,355
Child Development Centers	6920		70,697	3,120	35,035		108,852
Farm Operations	6930		174,510				174,510
Food Services	6940			10,218	5,018		15,236
Parking	6950			123,461	2,001		125,462
Student and Co-Curricular Activities	6960		1,196,975	505,099	30,636		1,732,710
Student Housing	6970						0
Other Ancillary Services	6990		238,561	3,400			241,961
Total Ancillary Services	6900	0	1,719,098	645,298	72,690	0	2,437,086
Auxiliary Operations	7000						
Contract Education	7010		19,906				19,906
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	19,906	0	0	0	19,906

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		596,259				596,259
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					11,404,279	11,404,279
Student Aid	7320					950,908	950,908
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	12,355,187	12,355,187
Sub-Total Non-Instructional Activites			40,032,356	13,401,554	7,760,308	15,310,657	76,504,875
Total Expenditures General Fund: activities *		32,027,118	41,317,508	15,001,621	10,046,652	15,310,657	113,703,556

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MERCED

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$70,493,428
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	8,500.54		
	2. 2021-2022 Second Period Actual FTES	9,141.95		
	3. 2021-2022 Population change factor (C2/C1)	1.0755		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$81,539,766
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)			\$81,539,766
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$81,539,766
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			63,549,152
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			105,000
C.	Local Property taxes			16,532,350
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			100,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			639,993
H.	2022-2023 Appropriations Subject to Limit			\$79,646,509

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	18,400	18,500	15,830,368	9,971,602	15,848,768	9,990,102
State Revenues	8600	56,960,270	65,512,706	16,171,581	30,092,084	73,131,851	95,604,790
Local Revenues	8800	20,228,669	20,343,704	1,227,923	1,048,200	21,456,592	21,391,904
Total Revenues		77,207,339	85,874,910	33,229,872	41,111,886	110,437,211	126,986,796
EXPENDITURES:							
Academic Salaries	1000	24,827,213	27,844,358	4,461,745	4,828,579	29,288,958	32,672,937
Classified Salaries	2000	13,616,326	15,645,038	3,958,852	5,685,352	17,575,178	21,330,390
Employee Benefits	3000	22,693,419	25,990,716	3,787,071	5,336,911	26,480,490	31,327,627
Supplies and Materials	4000	617,658	736,698	1,133,030	2,560,683	1,750,688	3,297,381
Other Operating Expenses and Services	5000	6,595,660	11,762,967	6,655,273	9,427,968	13,250,933	21,190,935
Capital Outlay	6000	742,723	701,524	9,303,929	5,925,549	10,046,652	6,627,073
Total Expenditures		69,092,999	82,681,301	29,299,900	33,765,042	98,392,899	116,446,343
Excess /(Deficiency) of Revenues over Expenditures		8,114,340	3,193,609	3,929,972	7,346,844	12,044,312	10,540,453
Other Financing Sources	8900	1,963,333	681,903	4,573,497	4,995,888	6,536,830	5,677,791
Other Outgo	7000	6,865,617	2,817,621	8,445,040	9,434,671	15,310,657	12,252,292
Net Increase/(Decrease) in Fund Balance		3,212,056	1,057,891	58,429	2,908,061	3,270,485	3,965,952
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	12,984,040	15,291,245	2,494,188	2,552,617	15,478,228	17,843,862
Prior Years Adjustments	9020	(904,851)				(904,851)	
Adjusted Beginning Balance	9030	12,079,189		2,494,188		14,573,377	
Ending Fund Balance, June 30		15,291,245	16,349,136	2,552,617	5,460,678	17,843,862	21,809,814

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	4,371,470	4,274,857				
Total Revenues		4,371,470	4,274,857	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981	1,056,077					
Other Incoming Transfers	8983						
Total Other Financing Sources		1,056,077	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	2,645,000	2,935,000				
Debt Interest and Other Service Charges	7120	1,419,085	1,319,357				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	4,064,085	4,254,357	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(3,008,008)	(4,254,357)	0	0	0	0
Net Increase/Decrease in Fund Balance		1,363,462	20,500	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,335,445	4,698,907		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,335,445		0		0	
Ending Fund Balance, June 30		4,698,907	4,719,407	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					834,915	1,209,110
State Revenues	8600					930,545	1,499,756
Local Revenues	8800					7,776	6,300
Total Income		0	0	0	0	1,773,236	2,715,166
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					841,075	1,179,464
Employee Benefits	3000					677,838	918,717
Supplies and Materials	4000					76,728	221,121
Other Operating Expenses and Services	5000					39,632	244,472
Capital Outlay	6000					93,988	112,941
Total Expenditures		0	0	0	0	1,729,261	2,676,715
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	43,975	38,451
Other Financing Sources	8900						
Other Outgo	7000					43,975	38,451
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1	1
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1	
Ending Fund Balance, June 30		0	0	0	0	1	1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	55,419	72,473				
Total Income		55,419	72,473	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	16,175	72,405				
Other Operating Expenses and Services	5000	17,056	40,761				
Capital Outlay	6000						
Total Expenditures		33,231	113,166	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		22,188	(40,693)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		22,188	(40,693)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	57,164	79,352		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	57,164		0		0	
Ending Fund Balance, June 30		79,352	38,659	0	0	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		3,000,000				
State Revenues	8600	12,726,510	11,389,942				
Local Revenues	8800	230,393	167,251	71,187	70,600		
Total Income		12,956,903	14,557,193	71,187	70,600	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	38,007	810,063	2,480	2,480		
Capital Outlay	6000	17,861,107	21,474,541	2,617,324	11,470,406		
Total Expenditures		17,899,114	22,284,604	2,619,804	11,472,886	0	0
Excess /(Deficiency) of Revenues over Expenditures		(4,942,211)	(7,727,411)	(2,548,617)	(11,402,286)	0	0
Other Financing Sources	8900	7,244,014	4,397,735	10,616,733			
Other Outgo	7000	53,226		1,116,733			
Net Increase/(Decrease) in Fund Balance		2,248,577	(3,329,676)	6,951,383	(11,402,286)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,802,294	9,050,871	6,196,034	13,147,417		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	6,802,294		6,196,034		0	
Ending Fund Balance, June 30		9,050,871	5,721,195	13,147,417	1,745,131	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	384,817	358,898				
Other Financing Sources	8900						
Total Income		384,817	358,898	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		384,817	358,898	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	115,020	115,620				
Employee Benefits	3000	88,822	93,820				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	826					
Capital Outlay	6000						
Total Expenditures		204,668	209,440	0	0	0	0
Net Profit or Loss		180,149	149,458	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		180,149	149,458	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(977,587)	(797,438)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(977,587)		0		0	
Ending Fund Balance, June 30		(797,438)	(647,980)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

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	23,397	30,000				
Other Financing Sources	8900	250,000					
Total Income		273,397	30,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	400,000					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		400,000	0	0	0		
Net Profit or Loss		(126,603)	30,000	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(126,603)	30,000	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,152,352	4,025,749	0	0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,152,352		0			
Ending Fund Balance, June 30		4,025,749	4,055,749	0	0		

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	157,815	89,700	30,869	17,000		
Total Income		157,815	89,700	30,869	17,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	23,824	35,088				
Employee Benefits	3000	16,318	25,638				
Supplies and Materials	4000	24,650	82,296	316	6,500		
Other Operating Expenses and Services	5000	14,051	45,605	14,355	22,750		
Capital Outlay	6000	6,671	10,000	2,724	5,000		
Total Expenditures		85,514	198,627	17,395	34,250	0	0
Excess /(Deficiency) of Revenues over Expenditures		72,301	(108,927)	13,474	(17,250)	0	0
Other Financing Sources	8900	4,374		389			
Other Outgo	7000		3,000	2,160	1,190		
Net Increase/(Decrease) in Fund Balance		76,675	(111,927)	11,703	(18,440)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	228,779	305,454	58,808	70,511		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	228,779		58,808		0	
Ending Fund Balance, June 30		305,454	193,527	70,511	52,071	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	26,423,185	21,222,082				
State Revenues	8600	4,066,215	10,527,377				
Local Revenues	8800			797,505			
Total Income		30,489,400	31,749,459	797,505	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			899,581			
Capital Outlay	6000						
Total Expenditures		0	0	899,581	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		30,489,400	31,749,459	(102,076)	0	0	0
Other Financing Sources	8900	787,407	458,831				
Other Outgo	7000	31,276,808	32,208,290	412,873			
Net Increase/(Decrease) in Fund Balance		(1)	0	(514,949)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1	0	5,309,576	4,794,627		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1		5,309,576		0	
Ending Fund Balance, June 30		0	0	4,794,627	4,794,627	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2021-2022

Budget Year: 2022-2023

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			1,712,073	84,300
Total Income		0	0	1,712,073	84,300
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			150,833	6,029
Other Operating Expenses and Services	5000			430,684	76,100
Capital Outlay	6000				2,000
Total Expenditures		0	0	581,517	84,129
Excess /(Deficiency) of Revenues over Expenditures		0	0	1,130,556	171
Other Financing Sources	8900				
Other Outgo	7000			498,469	
Net Increase/(Decrease) in Fund Balance		0	0	632,087	171
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	4,658,209	5,290,296
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		4,658,209	
Ending Fund Balance, June 30		0	0	5,290,296	5,290,467

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 530

Name: MERCED

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	4,837,689
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	250,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	26,080
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	2,027,366
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	736,625
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	18,760
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	43,975
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	53,226
11	UNRESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	2,160
21	BOND INTEREST AND REDEMPTION FUND	72	STUDENT REPRESENTATION FEE TRUST FUND	1,056,077
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	5,000
41	CAPITAL OUTLAY PROJECTS FUND	79	OTHER TRUST FUNDS	378,959
71	ASSOCIATED STUDENTS TRUST FUND	79	OTHER TRUST FUNDS	4,374
74	STUDENT FINANCIAL AID TRUST FUND	79	OTHER TRUST FUNDS	52,782

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010	0			1,364,564			
Adjustments	9020	0			0			
Adjusted Beginning Balance	9030	0			1,364,564			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681	1,531,245			700,844			
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials								
Software	4100				0			0
Books, Magazines, & Periodicals	4200	76			76	139		215
Instructional Supplies & Materials	4300	27,336	31,271		58,607	551,292		609,899
Noninstructional Supplies & Mtrls	4400	1,120	38,931		40,051			40,051
Total Supplies and Materials		28,532	70,202	0	98,734	551,431		650,165
Other Operating Expenses and Services	5000	209,879	1,087,803		1,297,682			1,297,682
Capital Outlay								
Library Books	6300				0	106,064		106,064
Equipment	6400							
Equipment - Additional	6410	84,753	50,076		134,829	21,699		156,528
Equipment - Replacement	6420				0			0
Total Capital Outlay		84,753	50,076	0	134,829	127,763		262,592
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		323,164	1,208,081	0	1,531,245	679,194		2,210,439
Ending Balance					0	1,386,214		1,386,214

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			1,386,214		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			1,386,214		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		1,500,000			1,960,830		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
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	2,001			2,001	85,821		87,822
Instructional Supplies & Materials	4300	27,603	17,264		44,867	1,732,412		1,777,279
Noninstructional Supplies & Mtrls	4400	936	87,488		88,424			88,424
Total Supplies and Materials		30,540	104,752	0	135,292	1,818,233		1,953,525
Other Operating Expenses and Services	5000	298,081	994,621		1,292,702			1,292,702
Capital Outlay	6000							
Library Books	6300				0	141,498		141,498
Equipment	6400							
Equipment - Additional	6410	8,330	63,676		72,006	1,099		73,105
Equipment - Replacement	6420				0			0
Total Capital Outlay		8,330	63,676	0	72,006	142,597		214,603
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		336,951	1,163,049	0	1,500,000	1,960,830		3,460,830
Ending Balance					0	1,386,214		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 530

Name: MERCED

EPA Revenue	19,647,326
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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	19,647,326	0	0	19,647,326
TOTAL		19,647,326	0	0	19,647,326

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 530

Name: MERCED

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	3,756,938	3,113,331	6,870,269	N/A	N/A
2022-23	5,198,676	3,958,270	9,156,946	2,286,677	33.28%
2023-24	4,945,650	3,832,680	8,778,330	-378,616	-4.13%
2024-25	5,044,563	3,891,083	8,935,646	157,316	1.79%
2025-26	5,145,454	3,898,675	9,044,129	108,483	1.21%
2026-27	5,248,363	3,866,433	9,114,796	70,667	0.78%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
The District will continue to factor the increased 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.