

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2017-2018)

(Budget Report for Fiscal Year 2018-2019)

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, 2018. 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: 2017-2018

Budget Year: 2018-2019

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	11,985,820	11,985,820		11,985,820
Other	1300	5,353,317	5,353,317		5,353,317
Total Instructional Salaries		17,339,137	17,339,137	0	17,339,137
Non-Instructional Salaries					
Contract or Regular	1200		3,585,071	79,054	3,664,125
Other	1400		222,980	99,222	322,202
Total Non-Instructional Salaries		0	3,808,051	178,276	3,986,327
Total Academic Salaries		17,339,137	21,147,188	178,276	21,325,464
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		7,382,342	256,239	7,638,581
Other	2300		539,737	131,693	671,430
Total Non-Instructional Salaries		0	7,922,079	387,932	8,310,011
Instructional Aides					
Regular Status	2200	1,009,512	1,009,512		1,009,512
Other	2400	314,126	314,126		314,126
Total Instructional Aides		1,323,638	1,323,638	0	1,323,638
Total Classified Salaries		1,323,638	9,245,717	387,932	9,633,649
Employee Benefits	3000	8,714,617	18,053,540	208,401	18,261,941
Supplies and Materials	4000		471,784	52,010	523,794
Other Operating Expenses	5000	246,950	6,308,793	361,094	6,669,887
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		27,624,342	55,227,022	1,187,713	56,414,735

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	1,919,396	1,919,396		1,919,396
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,334,836		2,334,836
Objects to Exclude	Object Code				
Rents and Leases	5060		11,977		11,977
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		1,318		1,318
Instructional Supplies & Materials	4300		76,811		76,811
Noninstructional, Supplies & Materials	4400		74,449		74,449
Total Supplies and Materials		0	152,578	0	152,578
Other Operating Expenses and Services	5000		1,271,007		1,271,007

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		90,674		90,674
Equipment - Replacement	6420				0
Total Equipment		0	90,674	0	90,674
Total Capital Outlay		0	90,674	0	90,674
Other Outgo	7000				0
Total Exclusions		1,919,396	5,780,468	0	5,780,468
Total for ECS 84362, 50% Law		25,704,946	49,446,554	1,187,713	50,634,267
Percent of CEE (Instructional Salary Cost / Total CEE)		51.99%	100.00%		
50% of Current Expense of Education			24,723,277		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		25,704,946	49,446,554	1,187,713	50,634,267
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		27,624,342	55,227,022	1,187,713	56,414,735
Capital Expenditures	6000	118,008	1,177,194	107,698	1,284,892
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		27,742,350	56,404,216	1,295,411	57,699,627

For Year Ended June 30, 2018

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	209,239	430,137	639,376
In County Treasury	9112	6,487,209	5,387,141	11,874,350
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	3,500		3,500
Investments (at cost)	9120			0
Accounts Receivable	9130	5,716,388	1,156,718	6,873,106
Due from Other Funds	9140	1,411,703	651	1,412,354
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	229,357	2,558	231,915
TOTAL ASSETS		14,057,396	6,977,205	21,034,601
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	534,079	450,613	984,692
Accrued Salaries and Wages Payable	9520	1,282,530	1,060	1,283,590
Compensated Absences Payable Current	9530	557,161		557,161
Due to Other Funds	9540		564,822	564,822
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	3,392,176	3,152,073	6,544,249
TOTAL LIABILITIES		5,765,946	4,168,568	9,934,514

For Year Ended June 30, 2018

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		2,808,637	2,808,637
Committed Fund Balance	9753	3,959,637		3,959,637
Assigned Fund Balance	9754	3,623,834		3,623,834
Total Designated Fund Balance		7,583,471	2,808,637	10,392,108
Uncommitted Fund Balance	9790	707,979		707,979
TOTAL FUND EQUITY		8,291,450	2,808,637	11,100,087
TOTAL LIABILITIES AND FUND EQUITY		14,057,396	6,977,205	21,034,601

- 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, 2018

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	2,980,799		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	33,197		
Due from Other Funds	9140			
TOTAL ASSETS		3,013,996	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	642,802		
Deferred Revenues	9570			
TOTAL LIABILITIES		642,802	0	0

- 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, 2018

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	2,371,194		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		2,371,194	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		2,371,194	0	0
TOTAL LIABILITIES AND FUND EQUITY		3,013,996	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, 2018

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			156,033	124		
In County Treasury	9112			151,408	16,628		
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			66,733	17,500		
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			532			
TOTAL ASSETS		0	0	374,706	34,252	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			478	9,028		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			26,814			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			347,414			
TOTAL LIABILITIES		0	0	374,706	9,028	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, 2018

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	25,224	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	25,224	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	25,224	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	374,706	34,252	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	1,438		
In County Treasury	9112	2,174,100	1,987,576	
Cash With Fiscal Agents	9113		6,469,277	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	46,876		
Due from Other Funds	9140	1,106,906		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		3,329,320	8,456,853	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	134,856		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540		11,425	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	648,299		
TOTAL LIABILITIES		783,155	11,425	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	2,546,165	8,445,428	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		2,546,165	8,445,428	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		2,546,165	8,445,428	0
TOTAL LIABILITIES AND FUND EQUITY		3,329,320	8,456,853	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

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	71,214			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	13,009			
Investments (at cost)	9120				
Accounts Receivable	9130	52,481			
Due from Other Funds	9140	33,546			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	608,857			
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320	20,679			
Accumulated Depreciation Site Improvements	9321	3,119			
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	138,246			
Accumulated Depreciation Equipment	9351	77,185			
Work in Progress	9360				
Total Fixed Assets		78,621	0	0	0
TOTAL ASSETS		857,728	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, 2018

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	(59,016)			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	1,797,945			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		1,738,929	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	1,738,929	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, 2018

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	(881,201)			
Total Reserved Fund Balance		(881,201)	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		(881,201)	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		857,728	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	3,606,011	
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		3,606,011	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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, 2018

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	3,606,011	
Total Designated Fund Balance		3,606,011	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		3,606,011	0
TOTAL LIABILITIES AND FUND EQUITY		3,606,011	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	146				575,070			538,128
In County Treasury	9112	197,587			343,368				
Cash With Fiscal Agents	9113								18,780
Revolving Cash Accounts	9114								
Investments (at cost)	9120					3,659,754			1,967,178
Accounts Receivable	9130	1,666			153,095	500			840,815
Due from Other Funds	9140	92,119				9,521			54,662
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		291,518	0	0	496,463	4,244,845	0	0	3,419,563

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	5,254			108,631	800			24,864
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				274,000	30,937			3,214
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	49,860			113,832				
Total Current Liabilities and Deferred Revenue		55,114	0	0	496,463	31,737	0	0	28,078
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	55,114	0	0	496,463	31,737	0	0	28,078

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	236,404							
Unassigned	9790								
Total Reserved Fund Balance		236,404	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751					3,417,774			
Restricted Fund Balance	9752					795,334			3,139,245
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	4,213,108	0	0	3,139,245
Uncommitted(Unrestricted) Fund Balance	9790								252,240
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		236,404	0	0	0	4,213,108	0	0	3,391,485
TOTAL LIABILITIES AND FUND EQUITY		291,518	0	0	496,463	4,244,845	0	0	3,419,563

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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		483,695	483,695
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		85,846	85,846
Student Financial Aid	8150	24,330		24,330
Veterans Education	8160	1,475		1,475
Vocational and Technical Education Act (VATEA)	8170		431,110	431,110
Other Federal Revenues	8190		15,534	15,534
Total Federal Revenues	8100	25,805	1,016,185	1,041,990
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	33,585,437		33,585,437
Other General Apportionment	8613	405,286		405,286
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,314,638	1,314,638
Disabled Students Programs and Services(DSPS)	8623		840,869	840,869
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		466,768	466,768
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		7,958,592	7,958,592

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	8,215,991		8,215,991
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,410,289	1,410,289
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	111,600		111,600
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	3,329		3,329
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,514,259	612,819	2,127,078
State Mandated Costs	8685	538,383		538,383
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690		4,597	4,597
Total State Revenues	8600	44,374,285	12,608,572	56,982,857

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	10,857,444		10,857,444
Tax Allocation, Supplemental Roll	8812	255,658		255,658
Tax Allocation, Unsecured Roll	8813	756,706		756,706
Prior Years Taxes	8816	11,399		11,399
Education Revenues Augmentation Fund (ERAF)	8817	(1,999)		(1,999)
Redevelopment Agency Funds - Pass Through	8818	74,482		74,482
Redevelopment Agency Funds - Residual	8819	338,437		338,437
Redevelopment Agency Funds - Asset Liquidation	8819.1	7,887		7,887
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		88,946	88,946
Other Contract Services	8832			0
Sales and Commissions	8840	76,465		76,465
Rentals and Leases	8850	33,750		33,750
Interest and Investment Income	8860	138,853		138,853
Student Fees and Charges	8870			
Community Services Classes	8872	183,038		183,038
Dormitory	8873			0
Enrollment	8874	2,683,950		2,683,950
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		396,639	396,639
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	55,128		55,128
Nonresident Tuition	8880	960,648		960,648
Parking Services and Public Transportation	8881		398,725	398,725
Other Student Fees and Charges	8885	65,887		65,887
Other Local Revenues	8890	605,776	716,727	1,322,503
Total Local Revenues	8800	17,103,509	1,601,037	18,704,546
Total Revenues		61,503,599	15,225,794	76,729,393

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	4,990		4,990
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,435,834	6,810,790	8,246,624
Total Other Financing Sources	8900	1,440,824	6,810,790	8,251,614
Total Revenues and Other Financing Sources		62,944,423	22,036,584	84,981,007

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	937,560	50	67,716	107,586		1,112,912
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	35,908					35,908
Biological Sciences	0400	1,875,891		107,555	110,014		2,093,460
Business and Management	0500	737,162	100,863	89,684			927,709
Communications	0600	49,507		3,590			53,097
Computer and Information Science	0700	768,648	33,134	13,067			814,849
Education	0800	1,635,385	35,304	6,984	1,709		1,679,382
Engineering and Related Industrial Technology	0900	1,419,097		210,326	193,390		1,822,813
Fine and Applied Arts	1000	1,232,432	35,761	40,887	9,108		1,318,188
Foreign language	1100	600,757		360			601,117
Health	1200	2,328,591	353,938	187,741	261,409		3,131,679
Consumer Education And Home Economics	1300	845,332	40,949	47,205	8,512		941,998
Law	1400						0
Humanities(Letters)	1500	4,448,248	116,948	11,558			4,576,754
Library Science	1600	9,468					9,468
Mathematics	1700	2,673,315	1,106	11,117			2,685,538
Military Studies	1800						0
Physical Sciences	1900	1,580,625		27,013	8,439		1,616,077
Psychology	2000	693,287		809			694,096
Public Affairs and Services	2100	639,465	71,660	28,645			739,770
Social Sciences	2200	1,823,044		6,819			1,829,863
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,374,259	353,048	526,000	46,962		2,300,269
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,919,396					1,919,396
Sub-Total Instructional Activites		27,627,377	1,142,761	1,387,076	747,129		30,904,343
Total Expenditures for GF Activities*		27,627,377	33,732,962	10,860,009	2,740,065	10,157,483	85,117,896

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		3,723,360	218,082	11,388		3,952,830
Course and Curriculum Development	6020		159,530				159,530
Academic / Faculty Senate	6030		59,013	6,452			65,465
Other Instructional Administration & Governance	6090		257,334	643			257,977
Total Instructional Admin. & Governance		0	4,199,237	225,177	11,388	0	4,435,802
Instructional Support Services	6100						
Learning Center	6110		626,007	6,817			632,824
Library	6120		1,697,334	158,006	135,538		1,990,878
Media	6130		807,867	16,935	353,781		1,178,583
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	3,131,208	181,758	489,319	0	3,802,285
Admissions and Records	6200		665,870	75,291	4,235		745,396
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,589,078	11,256	4,557		4,604,891
Matriculation and Student Assessment	6320		88,077	1,554			89,631
Transfer Programs	6330		48,805	18,448			67,253
Career Guidance	6340		75,256				75,256
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	4,801,216	31,258	4,557	0	4,837,031

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		666,419	166,389			832,808
Extended Opportunity Programs and Services (EOPS)	6430		594,496	36,039	11,652	557,664	1,199,851
Health Services	6440		192,389	69,012			261,401
Student Personnel Administration	6450		1,058,888	288,344	94,407		1,441,639
Financial Aid Administration	6460		1,029,088	24,844	5,041		1,058,973
Job Placement Services	6470		21,175				21,175
Veterans Services	6480		73,019	16,023	47,711		136,753
Miscellaneous Student Services	6490		1,752,097	1,849,846	476,118	3,293,296	7,371,357
Total Other Student Services		0	5,387,571	2,450,497	634,929	3,850,960	12,323,957
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,159,680	561,728	101,775		1,823,183
Custodial Services	6530		1,297,566	137,390	9,509		1,444,465
Grounds Maintenance and Repairs	6550		706,643	89,923	48,879		845,445
Utilities	6570			1,585,090			1,585,090
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	3,163,889	2,374,131	160,163	0	5,698,183
Planning, Policymaking and Coordinations	6600		1,920,241	877,542	73,804		2,871,587

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		365,612	89,974	20,038		475,624
Fiscal Operations	6720		1,446,468	831,977	23,380		2,301,825
Human Resources Management	6730		733,292	158,149	9,441		900,882
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,334,836				2,334,836
Staff Development	6750		41,286	6,531			47,817
Staff Diversity	6760		9,339	84,352	2,669		96,360
Logistical Services	6770		1,701,596	244,673	272,889		2,219,158
Management Information Systems	6780		1,673,618	1,270,130	143,497		3,087,245
Other General Institutional Support Services	6790			7,995			7,995
Total General Institutional Support Services	6700	0	8,306,047	2,693,781	471,914	0	11,471,742
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		150,115	76,557			226,672
Community Use of Facilities	6830		17,003				17,003
Economic Development	6840		50,519	2,024			52,543
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	217,637	78,581	0	0	296,218

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		115,606				115,606
Farm Operations	6930		41,102				41,102
Food Services	6940			19,926	12,116		32,042
Parking	6950			150,396	34,929		185,325
Student and Co-Curricular Activities	6960		614,660	313,612	31,049		959,321
Student Housing	6970						0
Other Ancillary Services	6990		25,917	983			26,900
Total Ancillary Services	6900	0	797,285	484,917	78,094	0	1,360,296
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: 2017-2018

Budget Year: 2018-2019

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				64,533		64,533
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					5,998,670	5,998,670
Student Aid	7320					307,853	307,853
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,306,523	6,306,523
Sub-Total Non-Instructional Activites			32,590,201	9,472,933	1,992,936	10,157,483	54,213,553
Total Expenditures General Fund: activities *		27,627,377	33,732,962	10,860,009	2,740,065	10,157,483	85,117,896

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MERCED

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$65,545,797
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	9,550.90		
	2. 2017-2018 Second Period Actual FTES	9,500.86		
	3. 2017-2018 Population change factor (C2/C1)	0.9948		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$67,597,981
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)			\$67,597,981
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$67,597,981
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			46,452,123
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			105,000
C.	Local Property taxes			12,708,066
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			160,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			412,499
H.	2018-2019 Appropriations Subject to Limit			\$59,012,690

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	25,805	27,000	1,016,185	1,074,476	1,041,990	1,101,476
State Revenues	8600	44,374,285	48,307,123	12,608,572	14,501,483	56,982,857	62,808,606
Local Revenues	8800	17,103,509	17,621,613	1,601,037	1,391,782	18,704,546	19,013,395
Total Revenues		61,503,599	65,955,736	15,225,794	16,967,741	76,729,393	82,923,477
EXPENDITURES:							
Academic Salaries	1000	21,325,464	22,642,227	4,128,915	3,370,101	25,454,379	26,012,328
Classified Salaries	2000	9,633,655	10,540,372	4,285,873	4,519,939	13,919,528	15,060,311
Employee Benefits	3000	18,261,938	19,861,669	3,724,494	3,679,414	21,986,432	23,541,083
Supplies and Materials	4000	523,791	628,179	886,262	1,564,118	1,410,053	2,192,297
Other Operating Expenses and Services	5000	6,669,888	8,726,726	2,780,068	3,652,558	9,449,956	12,379,284
Capital Outlay	6000	1,284,892	991,435	1,455,173	2,284,805	2,740,065	3,276,240
Total Expenditures		57,699,628	63,390,608	17,260,785	19,070,935	74,960,413	82,461,543
Excess /(Deficiency) of Revenues over Expenditures		3,803,971	2,565,128	(2,034,991)	(2,103,194)	1,768,980	461,934
Other Financing Sources	8900	1,440,824	3,640,000	6,810,790	5,334,634	8,251,614	8,974,634
Other Outgo	7000	5,348,424	6,171,662	4,809,059	5,118,284	10,157,483	11,289,946
Net Increase/(Decrease) in Fund Balance		(103,629)	33,466	(33,260)	(1,886,844)	(136,889)	(1,853,378)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	8,395,079	8,291,450	2,841,894	2,808,634	11,236,973	11,100,084
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	8,395,079		2,841,894		11,236,973	
Ending Fund Balance, June 30		8,291,450	8,324,916	2,808,634	921,790	11,100,084	9,246,706

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	3,623,677	3,265,000				
Total Revenues		3,623,677	3,265,000	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	1,715,000	1,920,000				
Debt Interest and Other Service Charges	7120	1,548,300	1,480,621				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	3,263,300	3,400,621	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(3,263,300)	(3,400,621)	0	0	0	0
Net Increase/Decrease in Fund Balance		360,377	(135,621)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,010,817	2,371,194		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,010,817		0		0	
Ending Fund Balance, June 30		2,371,194	2,235,573	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2017-2018

Budget Year: 2018-2019

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					860,247	1,139,564
State Revenues	8600					673,015	817,244
Local Revenues	8800					17,523	10,900
Total Income		0	0	0	0	1,550,785	1,967,708
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					725,863	826,508
Employee Benefits	3000					588,584	687,328
Supplies and Materials	4000					85,105	113,009
Other Operating Expenses and Services	5000					72,539	259,386
Capital Outlay	6000					29,388	35,000
Total Expenditures		0	0	0	0	1,501,479	1,921,231
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	49,306	46,477
Other Financing Sources	8900					1,288	
Other Outgo	7000					50,594	46,477
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: 2017-2018

Budget Year: 2018-2019

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	75,485	147,802				
Total Income		75,485	147,802	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	785	2,400				
Employee Benefits	3000	73	200				
Supplies and Materials	4000	33,158	72,066				
Other Operating Expenses and Services	5000	44,589	57,457				
Capital Outlay	6000	750					
Total Expenditures		79,355	132,123	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(3,870)	15,679	0	0	0	0
Other Financing Sources	8900	9,200					
Other Outgo	7000	3,674					
Net Increase/(Decrease) in Fund Balance		1,656	15,679	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	23,567	25,223		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	23,567		0		0	
Ending Fund Balance, June 30		25,223	40,902	0	0	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	994,443	647,059				
Local Revenues	8800	182,725	105,000	121,609	64,500		
Total Income		1,177,168	752,059	121,609	64,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	32,366	1,595,234	2,480	2,480		
Capital Outlay	6000	2,467,059	3,369,665	37,444	750,322		
Total Expenditures		2,499,425	4,964,899	39,924	752,802	0	0
Excess /(Deficiency) of Revenues over Expenditures		(1,322,257)	(4,212,840)	81,685	(688,302)	0	0
Other Financing Sources	8900	1,182,551	2,928,394				
Other Outgo	7000	48,655		67,770			
Net Increase/(Decrease) in Fund Balance		(188,361)	(1,284,446)	13,915	(688,302)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,734,527	2,546,166	8,431,514	8,445,429		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	2,734,527		8,431,514		0	
Ending Fund Balance, June 30		2,546,166	1,261,720	8,445,429	7,757,127	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	2,162,139	2,500,000				
Other Financing Sources	8900						
Total Income		2,162,139	2,500,000	0	0	0	0
Cost of Sales	5890	1,651,740	1,750,000				
Gross Profit or Loss		510,399	750,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	420,828	428,129				
Employee Benefits	3000	218,778	182,276				
Supplies and Materials	4000	9,141	10,000				
Other Operating Expenses and Services	5000	114,863	115,000				
Capital Outlay	6000						
Total Expenditures		763,610	735,405	0	0	0	0
Net Profit or Loss		(253,211)	14,595	0	0	0	0
Other Outgo	7000	15,000	15,000				
Net Increase/(Decrease) in Fund Balance		(268,211)	(405)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(612,990)	(881,201)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(612,990)		0		0	
Ending Fund Balance, June 30		(881,201)	(881,606)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2017-2018

Budget Year: 2018-2019

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				

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	9,406	16,000				
Other Financing Sources	8900						
Total Income		9,406	16,000	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	0	0		
Net Profit or Loss		9,406	16,000	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		9,406	16,000	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,596,605	3,606,011		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,596,605		0			
Ending Fund Balance, June 30		3,606,011	3,622,011	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	127,008	104,200				
Total Income		127,008	104,200	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	44,147	34,650				
Other Operating Expenses and Services	5000	74,215	81,955				
Capital Outlay	6000	7,779	15,000				
Total Expenditures		126,141	131,605	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		867	(27,405)	0	0	0	0
Other Financing Sources	8900	3,650					
Other Outgo	7000	28,098	1,600				
Net Increase/(Decrease) in Fund Balance		(23,581)	(29,005)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	259,986	236,405		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	259,986		0		0	
Ending Fund Balance, June 30		236,405	207,400	0	0	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	18,362,764	18,987,923				
State Revenues	8600	3,821,058	5,720,428				
Local Revenues	8800			352,398			
Total Income		22,183,822	24,708,351	352,398	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			32,511			
Capital Outlay	6000						
Total Expenditures		0	0	32,511	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		22,183,822	24,708,351	319,887	0	0	0
Other Financing Sources	8900	154,775	143,866				
Other Outgo	7000	22,338,597	24,852,217	307,222			
Net Increase/(Decrease) in Fund Balance		0	0	12,665	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	4,200,440	4,213,105		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		4,200,440		0	
Ending Fund Balance, June 30		0	0	4,213,105	4,213,105	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,780,533	
Total Income		0	0	1,780,533	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			1,816	
Other Operating Expenses and Services	5000			1,245,554	
Capital Outlay	6000				
Total Expenditures		0	0	1,247,370	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	533,163	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	533,163	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,858,322	3,391,485
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,858,322	
Ending Fund Balance, June 30		0	0	3,391,485	3,391,485

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 530

Name: MERCED

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	3,182,156
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	9,200
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,059,579
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	62,159
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	8,200
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	280,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	92,616
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	7,320
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	49,306
11	UNRESTRICTED SUBFUND	34	FARM OPERATION FUND	3,674
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	47,701
79	OTHER TRUST FUNDS	41	CAPITAL OUTLAY PROJECTS FUND	954
41	CAPITAL OUTLAY PROJECTS FUND	42	REVENUE BOND CONSTRUCTION FUND	67,770
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	15,000
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	8,472
41	CAPITAL OUTLAY PROJECTS FUND	71	ASSOCIATED STUDENTS TRUST FUND	18,026
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	5,000
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	50,000
41	CAPITAL OUTLAY PROJECTS FUND	79	OTHER TRUST FUNDS	37,176
71	ASSOCIATED STUDENTS TRUST FUND	79	OTHER TRUST FUNDS	3,650

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 530

Name: MERCED

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					636,548	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			636,548	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,514,259			612,820	
		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	1,074	244		1,318		1,318
Instructional Supplies & Materials	4300	44,404	32,407		76,811	317,196	394,007
Noninstructional Supplies & Mtrls	4400	1,579	72,870		74,449		74,449
Total Supplies and Materials		47,057	105,521	0	152,578	317,196	469,774
Other Operating Expenses and Services	5000	112,247	1,158,760		1,271,007		1,271,007
Capital Outlay	6000						
Library Books	6300				0	273	273
Equipment	6400						
Equipment - Additional	6410	2,040	88,634		90,674		90,674
Equipment - Replacement	6420				0		0
Total Capital Outlay		2,040	88,634	0	90,674	273	90,947
Other Outgo	7000				0		0
Total Expenditures		161,344	1,352,915	0	1,514,259	317,469	1,831,728
Ending Balance					0	931,899	931,899

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	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,500,000			931,899	
		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	2,401			2,401		2,401
Instructional Supplies & Materials	4300	33,262	4,664		37,926	931,899	969,825
Noninstructional Supplies & Mtrls	4400	1,040	98,926		99,966		99,966
Total Supplies and Materials		36,703	103,590	0	140,293	931,899	1,072,192
Other Operating Expenses and Services	5000	187,838	1,078,758		1,266,596		1,266,596
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410	7,786	85,325		93,111		93,111
Equipment - Replacement	6420				0		0
Total Capital Outlay		7,786	85,325	0	93,111		93,111
Other Outgo	7000				0		0
Total Expenditures		232,327	1,267,673	0	1,500,000	931,899	2,431,899
Ending Balance					0	931,899	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 530

Name: MERCED

EPA Revenue	8,215,991
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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	8,215,991	0	0	8,215,991
TOTAL		8,215,991	0	0	8,215,991

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	3,504,148	1,800,201	5,304,349	1,106,299	26.35%
2019-20	4,373,360	2,514,797	6,888,157	1,583,808	29.86%
2020-21	4,660,825	2,937,009	7,597,834	709,677	10.30%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The District will continue factoring 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 and the District continues to pursue funding opportunities to address these future expenses.