

2012-13 Final Budget
GENERAL FUND (FUND 110)
INCOME

	2010-11 Actual Income		2011-12 Actual Income		2012-13 Final Budget	
	Amount		Amount		Amount	
Beginning Balance	\$ 10,869,439		\$ 10,884,568		\$ 7,760,083	
Prior Year Adjustments	0		0			
Adjusted Beginning Balance	<u>10,869,439</u>		<u>10,884,568</u>		<u>7,760,083</u>	
FEDERAL	Amount	Percent	Amount	Percent	Amount	Percent
8150 PELL Administration	\$ 37,105		\$ 35,100		\$ 35,000	
8160 Veterans	1,958		1,506		1,500	
8190 American Recovery and Reinvestment Act	<u>42,139</u>		<u>0</u>		<u>0</u>	
TOTAL FEDERAL	<u>\$ 81,202</u>	<u>0.2%</u>	<u>\$ 36,606</u>	<u>0.1%</u>	<u>\$ 36,500</u>	<u>0.1%</u>
STATE						
8610 General Apportionment	\$ 39,852,095		\$ 35,833,840		\$ 34,442,016	
8611 Other Apportionments	327,275		110,000		435,264	
8670 Tax Subventions	137,622		110,322		110,000	
8679 In Lieu Tax Revenue	3,140		10		3,084	
8680 Lottery Proceeds	1,201,157		1,063,394		1,106,040	
8692 Mandated Costs	<u>186,121</u>		<u>8,422</u>		<u>0</u>	
TOTAL STATE	<u>\$ 41,707,410</u>	<u>78.4%</u>	<u>\$ 37,125,988</u>	<u>76.9%</u>	<u>\$ 36,096,404</u>	<u>74.9%</u>

2012-13 Final Budget
GENERAL FUND INCOME

	2010-11 Actual Income		2011-12 Actual Income		2012-13 Final Budget	
LOCAL	Amount	Percent	Amount		Amount	
8811 Secured Property Tax	\$ 7,637,310		\$ 7,344,735		\$ 7,768,106	
8812 Supplemental Property Taxes	43,789		64,972		101,667	
8813 Unsecured Property Taxes	518,092		543,160		653,434	
8816 Prior Year Property Taxes	44,756		50,806		56,290	
8817 ERAF-Property Taxes	(699,269)		(687,909)		(500,000)	
8818 RDA Property Taxes	19,579		76,717		125,000	
8840 Sales	47,814		48,177		50,000	
8850 Rental Income	25,533		10,311		10,311	
8860 Interest	128,083		116,439		105,000	
8870 Student Fees	47,889		47,325		50,000	
8872 Community Services	233,646		246,243		290,507	
8874 Enrollment Fees	1,621,794		1,636,737		1,696,260	
8880 Other Student Fees	925,846		768,964		775,000	
8890 Other Local Income	617,482		623,792		625,000	
8899 Other C.S. Income	96,862		70,140		70,000	
	<u> </u>		<u> </u>		<u> </u>	
TOTAL LOCAL	\$ 11,309,206	21.2%	\$ 10,960,609	22.7%	\$ 11,876,575	24.7%
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
OTHER FINANCING SOURCES						
8910 Sale of Equipment	\$ 5,845		\$ 15,210		\$ 10,000	
8980 Transfers In	127,731		148,764		150,000	
	<u> </u>		<u> </u>		<u> </u>	
TOTAL FINANCING SOURCES	\$ 133,576	0.3%	\$ 163,974	0.3%	\$ 160,000	0.3%
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL INCOME	\$ 53,231,394	100.0%	\$ 48,287,177	100.0%	\$ 48,169,479	100.0%
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

2012-13 Final Budget
OBJECT EXPENDITURE BUDGET

	2010-11 Actual Expenditures		2011-12 Actual Expenditures		2012-13 Final Budget	
	Amount	Percent	Amount		Amount	
1000 Certificated Salaries	\$20,458,211	38.4%	\$19,726,520	38.4%	\$19,544,817	37.4%
2000 Classified Salaries	9,165,843	17.2%	9,512,676	18.5%	9,756,874	18.7%
3000 Employee Benefits	13,303,141	25.0%	13,716,892	26.7%	14,178,202	27.1%
4000 Supplies	638,087	1.2%	631,204	1.2%	787,127	1.5%
5000 Other Operating Expenses	5,525,264	10.4%	5,007,880	9.7%	5,293,365	10.1%
6000 Library Bks., Cap. Outlay	955,972	1.8%	659,311	1.3%	164,442	0.3%
7000 Other Outgo	<u>3,169,747</u>	<u>4.2%</u>	<u>2,157,179</u>	<u>4.2%</u>	<u>2,587,758</u>	<u>4.9%</u>
TOTAL	<u>\$ 53,216,265</u>	<u>100.0%</u>	<u>\$ 51,411,662</u>	<u>100.0%</u>	<u>\$ 52,312,585</u>	<u>100.0%</u>

2012-13 Final Budget
OBJECT EXPENDITURE DETAIL

		2010-11		2011-12		2012-13	
		Actual Expenditures		Actual Expenditures		Final Budget	
		Amount	Percent	Amount		Amount	
1000	Certificated Salaries:						
1100	Full-Time Instruction	\$ 10,871,326		\$ 10,892,462		\$ 10,825,034	
1200	Full-Time Non-Instr.	4,363,497		4,155,084		4,317,495	
1300	PT Instruction	4,900,494		4,278,070		4,116,000	
1400	PT Non-Instruction	322,894		400,904		286,288	
	TOTAL CERTIFICATED SALARIES	\$ 20,458,211	38.4%	\$ 19,726,520	38.4%	\$ 19,544,817	37.4%
2000	Classified Salaries:						
2100	Full-Time Non-Instr.	\$ 7,083,953		\$ 7,412,512		\$ 7,734,766	
2200	Full-Time Aides	924,799		971,045		940,128	
2300	PT Non-Instruction	986,082		961,619		913,195	
2400	PT Instr. Aides	171,009		167,500		168,785	
	TOTAL CLASSIFIED SALARIES	\$ 9,165,843	17.2%	\$ 9,512,676	18.5%	\$ 9,756,874	18.7%
3000	Employee Benefits:						
3100	STRS	\$ 1,509,041		\$ 1,459,763		\$ 1,479,049	
3200	PERS	951,654		1,006,415		1,062,575	
3300	Old Age/Disab./Health	1,056,241		1,056,579		1,116,276	
3400	Health Benefits	9,127,815		9,305,609		9,756,946	
3500	St. Unemployment Ins.	214,192		462,408		320,065	
3600	Workers' Compensation Ins.	444,198		426,118		443,291	
3700	Retirement Incentives	0		0		0	
	TOTAL EMPLOYEE BENEFITS	\$ 13,303,141	25.0%	\$ 13,716,892	26.7%	\$ 14,178,202	27.1%

2012-13 Final Budget
OBJECT EXPENDITURE DETAIL

	2010-11 Actual Expenditures		2011-12 Actual Expenditures		2012-13 Final Budget	
	Amount	Percent	Amount		Amount	
4000 Reference Books & Supplies:						
4200 Reference Books	\$ 670		\$ 1,244		\$ 974	
4300 Instr. Supplies	120,221		108,665		253,320	
4400 Non-Instr. Supplies	517,196		521,295		532,833	
TOTAL REF. BOOKS & SUPPLIES	\$ 638,087	1.2%	\$ 631,204	1.2%	\$ 787,127	1.5%
5000 Contracted Svcs. & Other Operating Expenses						
5100 Personal Services	\$ 95,712		\$ 190,782		90,945	
5200 Conference/Mileage/Meetings	290,862		319,956		253,761	
5300 Office Expenses/Postage	586,499		573,003		660,431	
5400 Insurance	279,620		380,680		365,993	
5500 Utilities	1,499,325		1,393,147		1,586,000	
5600 Rents/Leases/Repairs	2,773,246		2,150,312		2,260,555	
5800 Administrative Expenses	0		0		75,680	
TOTAL OPERATING EXPENSES	\$ 5,525,264	10.4%	\$ 5,007,880	9.7%	\$ 5,293,365	10.1%
6000 Library Books & Capital Outlay:						
6100 Site Improvements	\$ 46,670		\$ 35,500		\$ 0	
6200 DSA Fees	0		500		0	
6300 Library Books	66,358		43,827		81,045	
6400 Capital Outlay	842,944		579,484		83,397	
TOTAL CAPITAL OUTLAY	\$ 955,972	1.8%	\$ 659,311	1.3%	\$ 164,442	0.3%

2012-13 Final Budget
OBJECT EXPENDITURE BUDGET

	2010-11 Actual Expenditures		2011-12 Actual Expenditures		2012-13 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent
7000 Other Outgo:						
7300 Transfers Out	\$ 3,065,997		\$ 2,063,679		\$ 2,482,158	
7500 Student Financial Aid	103,750		93,500		105,600	
	<u>\$ 3,169,747</u>	<u>6.0%</u>	<u>\$ 2,157,179</u>	<u>4.2%</u>	<u>\$ 2,587,758</u>	<u>4.9%</u>
TOTAL EXPENDITURES	<u>\$ 53,216,265</u>	<u>100.0%</u>	<u>\$ 51,411,662</u>	<u>100.0%</u>	<u>\$ 52,312,585</u>	<u>100.0%</u>
ENDING BALANCE	<u>\$ 10,884,568</u>		<u>\$ 7,760,083</u>		<u>\$ 3,616,977</u>	

2012-13 Final Budget
BOARD DESIGNATED FUND (FUND 121)

	2010-11 Actual	2011-12 Actual	2012-13 Final Budget
Beginning Balance	\$ 259,834	\$ 252,642	\$ 219,172
Estimated Income			
8860 Interest Income	\$ 2,925	\$ 1,820	\$ 1,800
8890 Other Income	0	0	0
8990 Transfers In	<u>12,621</u>	<u>15,077</u>	<u>15,000</u>
Total Income	15,546	16,897	16,800
TOTAL BEG. BALANCE & INCOME	\$ 275,380	\$ 269,539	\$ 235,972
Estimated Expenditures			
3000 Employee Benefits	\$ 0	\$ 0	\$ 0
5000 Other Operating Expenses	0	0	0
6000 Equipment	22,738	50,367	134,302
7300 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	\$ <u>22,738</u>	\$ <u>50,367</u>	\$ <u>134,302</u>
ENDING FUND BALANCE	<u>\$ 252,642</u>	<u>\$ 219,172</u>	<u>\$ 101,670</u>

2012-13 Final Budget
COLLEGE WORK STUDY FUND (FUND 122)

	2010-11 Actual	2011-12 Actual	2012-13 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0
Estimated Income			
8100 Federal Revenue	\$ 464,548	\$ 464,548	\$ 464,548
8600 State Revenue	0	0	0
8890 Other Local Income	2,145	700	1,000
8980 Transfers In	<u>267,762</u>	<u>239,139</u>	<u>225,000</u>
Total Income	734,455	704,387	690,548
TOTAL BEG. BALANCE & INCOME	\$ 734,455	\$ 704,387	\$ 690,548
Estimated Expenditures			
2000 Classified Salaries	\$ 671,699	\$ 644,504	\$ 628,582
3000 Employee Benefits	16,302	13,429	15,512
7300 Transfers Out	<u>46,454</u>	<u>46,454</u>	<u>46,454</u>
TOTAL EXPENDITURES	\$ <u>734,455</u>	\$ <u>704,387</u>	\$ <u>690,548</u>
ENDING FUND BALANCE	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

2012-13 Final Budget
CATEGORICAL PROJECTS FUND I (FUND 123)

	2010-11 Actual	2011-12 Actual	2012-13 Final Budget
Beginning Balance	\$ 399,141	\$ 791,432	\$ 1,690,496
Estimated Income			
8100 Federal Revenue	\$ 813,352	\$ 287,035	\$ 346,360
8600 State Revenue	2,832,252	3,904,772	3,423,155
8830 Contract Education	27,644	50,619	38,817
8890 Other Income	363,463	295,065	206,924
8990 Transfers In	<u>1,101,381</u>	<u>769,191</u>	<u>730,768</u>
Total Income	5,138,092	5,306,682	4,746,024
TOTAL BEG. BALANCE & INCOME	\$ 5,537,233	\$ 6,098,114	\$ 6,436,520
Estimated Expenditures			
1000 Certificated Salaries	\$ 925,403	\$ 959,112	\$ 883,880
2000 Classified Salaries	1,204,334	1,135,809	1,393,607
3000 Employee Benefits	876,898	885,725	984,535
4000 Supplies	117,334	84,949	146,817
5000 Other Operating Expenses	246,384	312,898	448,696
6000 Capital Outlay	323,186	248,730	253,283
7300 Transfers Out	722,457	507,601	562,887
7500 Student Financial Aid	0	0	0
7600 Other Student Aid	<u>329,805</u>	<u>272,794</u>	<u>377,207</u>
TOTAL EXPENDITURES	\$ <u>4,745,801</u>	\$ <u>4,407,618</u>	\$ <u>5,050,912</u>
ENDING FUND BALANCE	<u>\$ 791,432</u>	<u>\$ 1,690,496</u>	<u>\$ 1,385,608</u>

2012-13 Final Budget
CATEGORICAL PROJECTS FUND II (FUND 124)

	2010-11 Actual	2011-12 Actual	2012-13 Final Budget
Beginning Balance	\$ 481,177	\$ 937,426	\$ 919,908
Estimated Income			
8100 Federal Revenue	\$ 581,011	\$ 638,256	\$ 1,653,388
8600 State Revenue	1,401,554	2,020,196	1,299,674
8870 Student Fees	422,236	396,149	370,000
8880 Other Fees	410,988	429,046	358,900
8890 Other Local Income	1,970	1,795	1,500
8990 Transfers In	781,333	491,863	781,333
	<hr/>	<hr/>	<hr/>
Total Income	3,599,092	3,977,305	4,464,795
TOTAL BEG. BALANCE & INCOME	\$ 4,080,269	\$ 4,914,731	\$ 5,384,703
Estimated Expenditures			
1000 Certificated Salaries	\$ 661,112	\$ 812,737	\$ 1,095,972
2000 Classified Salaries	720,178	851,718	1,016,649
3000 Employee Benefits	521,357	687,897	745,846
4000 Supplies	354,463	345,315	267,776
5000 Other Operating Expenses	418,784	670,087	860,792
6000 Capital Outlay	454,704	592,207	510,068
7300 Transfers Out	12,245	29,914	76,078
7500 Student Financial Aid	0	0	0
7600 Other Payments to/for Students	0	4,948	0
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$ 3,142,843	\$ 3,994,823	\$ 4,573,181
ENDING FUND BALANCE	<u>\$ 937,426</u>	<u>\$ 919,908</u>	<u>\$ 811,522</u>

2012-13 Final Budget
BOND REDEMPTION FUND SFID #1 (FUND 210)

	2010-11 Actual	2011-12 Actual	2012-13 Final Budget
Beginning Balance	\$ 1,556,877	\$ 1,017,817	\$ 966,800
Estimated Income			
8814 Voted Indebtness	\$ 1,928,692	\$ 1,962,504	\$ 2,000,000
8860 Interest	12,950	7,790	10,000
8980 Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Total Income	1,941,642	1,970,294	2,010,000
TOTAL BEG. BALANCE & INCOME	\$ 3,498,519	\$ 2,988,111	\$ 2,976,800
Estimated Expenditures			
5000 Services	\$ 100	\$ 100	\$ 100
7110 Debt Retirement	765,000	420,000	510,000
7130 Debt Interest	1,715,602	1,601,211	1,657,081
7300 Transfers	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	\$ <u>2,480,702</u>	\$ <u>2,021,311</u>	\$ <u>2,167,181</u>
ENDING FUND BALANCE	\$ <u>1,017,817</u>	\$ <u>966,800</u>	\$ <u>809,619</u>

2012-13 Final Budget
BOND REDEMPTION FUND SFID #2 (FUND 211)

	2010-11 Actual	2011-12 Actual	2012-13 Final Budget
Beginning Balance	\$ 562,141	\$ 367,405	\$ 437,625
Estimated Income			
8814 Voted Indebtness	\$ 549,767	\$ 859,827	\$ 800,000
8860 Interest	4,739	2,449	2,000
8940 Sale of Bonds	0	0	0
8980 Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Total Income	554,506	862,276	802,000
TOTAL BEG. BALANCE & INCOME	\$ 1,116,647	\$ 1,229,681	\$ 1,239,625
Estimated Expenditures			
5000 Services	\$ 150	\$ 150	\$ 1,200
7110 Debt Retirement	245,000	300,000	360,000
7130 Debt Interest	504,092	491,906	477,285
7300 Transfers	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 749,242</u>	<u>\$ 792,056</u>	<u>\$ 838,485</u>
ENDING FUND BALANCE	<u>\$ 367,405</u>	<u>\$ 437,625</u>	<u>\$ 401,140</u>

2012-13 Final Budget
CHILD DEVELOPMENT FUND (FUND 330)

	2010-11 Actual	2011-12 Actual	2012-13 Final Budget
Beginning Balance	\$ 15,835	\$ 2,322	\$ 227,331
Estimated Income			
8100 Federal Revenue	\$ 217,553	\$ 454,707	\$ 453,949
8600 State Income	781,761	689,130	577,314
8860 Interest	2,320	1,886	2,000
8870 Student Fees	13,532	47,448	54,500
8890 Other Income	82	706	0
8980 Transfers In	239,947	163,277	205,030
	1,255,195	1,357,154	1,292,793
TOTAL BEG. BALANCE & INCOME	\$ 1,271,030	\$ 1,359,476	\$ 1,520,124
Estimated Expenditures			
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	584,520	564,832	588,970
3000 Employee Benefits	336,356	342,444	357,480
4000 Supplies	95,396	64,816	72,903
5000 Other Oper. Expenses	35,601	33,323	140,490
6000 Capital Outlay	36,751	3,783	700
7300 Transfers Out	180,084	122,947	167,494
	1,268,708	1,132,145	1,328,037
TOTAL EXPENDITURES	\$ 1,268,708	\$ 1,132,145	\$ 1,328,037
ENDING FUND BALANCE	\$ 2,322	\$ 227,331	\$ 192,087

2012-13 Final Budget
MERCED COLLEGE FARM FUND (FUND 340)

	2010-11 Actual	2011-12 Actual	2012-13 Final Budget
Beginning Balance	\$ 53,082	\$ 26,429	\$ 33,957
Estimated Income			
8820 Donations	\$ 0	\$ 0	\$ 0
8840 Sales	43,484	81,876	95,000
8850 Rent/Boarding Fees	30,244	26,094	30,000
8860 Interest	375	258	300
8890 Other Local Income	8,830	7,840	8,000
8910 Sale of Assets	0	0	0
8980 Transfers In	0	0	0
	<hr/>	<hr/>	<hr/>
Total Revenue	82,933	116,068	133,300
TOTAL BEG. BALANCE & INCOME	\$ 136,015	\$ 142,497	\$ 167,257
Estimated Expenditures			
1000 Cert. Salaries	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	0	0	0
3000 Employee Benefits	0	0	0
4000 Supplies	54,605	67,066	89,287
5000 Other Operating Expenses	33,654	41,474	58,419
6000 Capital Outlay	297	0	0
7300 Transfers	21,030	0	0
7500 Grants	0	0	0
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$ 109,586	\$ 108,540	\$ 147,706
ENDING FUND BALANCE	<u>\$ 26,429</u>	<u>\$ 33,957</u>	<u>\$ 19,551</u>

2012-13 Final Budget
CAPITAL PROJECTS FUND (FUND 410)

	2010-11 Actual	2011-12 Actual	2012-13 Final Budget
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Beginning Balance	\$ 2,839,110	\$ 2,604,682	\$ 912,371
Estimated Income			
8600 State Revenue	\$ 0	\$ 0	\$ 0
8860 Interest	22,021	7,883	10,000
8890 Other Income	116,751	72,752	75,000
8841 Other Loans	0	0	0
8910 Sale of Land	0	0	0
8980 Transfers In	<u>1,271,829</u>	<u>859,373</u>	<u>820,598</u>
Total Revenue	1,410,601	940,008	905,598
TOTAL BEG. BALANCE & INCOME	\$ 4,249,711	\$ 3,544,690	\$ 1,817,969
Estimated Expenditures			
2000 Classified Salaries	\$ 0	\$ 0	\$ 0
5000 Services	0	1,528,509	0
6000 Capital Outlay	1,645,029	1,103,810	1,043,902
7300 Transfers	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	\$ <u>1,645,029</u>	\$ <u>2,632,319</u>	\$ <u>1,043,902</u>
ENDING FUND BALANCE	\$ <u>2,604,682</u>	\$ <u>912,371</u>	\$ <u>774,067</u>

2012-13 Final Budget
BOND CONSTRUCTION FUND SFID #1 (FUND 420)

	2010-11 Actual	2011-12 Actual	2012-13 Final Budget
Beginning Balance	\$ 9,127,347	\$ 8,951,944	\$ 8,898,867
Estimated Income			
8860 Interest	\$ 44,160	\$ 34,716	\$ 40,000
8940 Sale of Bonds	0	0	0
8980 Transfers In	0	0	0
	<hr/>	<hr/>	<hr/>
Total Income	44,160	34,716	40,000
TOTAL BEG. BALANCE & INCOME	\$ 9,171,507	\$ 8,986,660	\$ 8,938,867
Estimated Expenditures			
2000 Classified Salaries	\$ 0	\$ 0	\$ 0
3000 Benefits	0	0	0
5000 Services	1,400	1,400	1,400
6000 Capital Outlay	218,163	86,393	250,000
7120 Bond Issuance Costs	0	0	0
7300 Transfers	0	0	0
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TOTAL EXPENDITURES	<u>\$ 219,563</u>	<u>\$ 87,793</u>	<u>\$ 251,400</u>
ENDING FUND BALANCE	<u>\$ 8,951,944</u>	<u>\$ 8,898,867</u>	<u>\$ 8,687,467</u>

2012-13 Final Budget
BOND CONSTRUCTION FUND SFID #2 (FUND 421)

	2010-11 Actual	2011-12 Actual	2012-13 Final Budget
Beginning Balance	\$ 559,727	\$ 507,833	\$ 461,040
Estimated Income			
8860 Interest	\$ 5,953	\$ 4,356	\$ 5,000
8940 Sale of Bonds	0	0	0
8942 Refunding of Bonds	0	0	0
8980 Transfers In	0	0	0
	<u>5,953</u>	<u>4,356</u>	<u>5,000</u>
Total Revenue	5,953	4,356	5,000
TOTAL BEG. BALANCE & INCOME	\$ 565,680	\$ 512,189	\$ 466,040
Estimated Expenditures			
2000 Salaries	\$ 0	\$ 0	\$ 0
3000 Benefits	0	0	0
5000 Services	2,800	2,800	2,800
6000 Capital Outlay	1,423	48,349	50,000
7140 Bond Arbitrage Rebate	53,624	0	0
7300 Transfers	0	0	0
	<u>57,847</u>	<u>51,149</u>	<u>52,800</u>
TOTAL EXPENDITURES	\$ <u>57,847</u>	\$ <u>51,149</u>	\$ <u>52,800</u>
ENDING FUND BALANCE	\$ <u>507,833</u>	\$ <u>461,040</u>	\$ <u>413,240</u>

2012-13 Final Budget
MERCED COLLEGE BOOKSTORE (FUND 510)

	2010-11 Actual	2011-12 Actual	2012-13 Final Budget
Beginning Balance	\$ 761,858	\$ 600,646	\$ 339,143
Prior Year Adjustments	1,242	20,455	
Adjusted Beginning Balance	<u>763,100</u>	<u>621,101</u>	<u>339,143</u>
Estimated Income			
Income	\$ 2,575,607	\$ 2,066,239	\$ 2,052,761
Cost of Goods Sold	2,009,082	1,628,423	1,519,987
Gross Profit	566,525	437,816	532,774
Estimated Expenditures			
2000 Salaries	\$ 371,532	\$ 385,578	\$ 390,567
3000 Benefits	156,237	168,144	170,320
4000 Supplies	15,497	12,918	12,000
5000 Services	145,923	133,134	140,000
6000 Capital Outlay	19,790	0	0
7000 Transfers	20,000	20,000	20,000
TOTAL EXPENDITURES	<u>\$ 728,979</u>	<u>\$ 719,774</u>	<u>\$ 732,887</u>
Net Profit	(162,454)	(281,958)	(200,113)
ENDING FUND BALANCE	<u><u>\$ 600,646</u></u>	<u><u>\$ 339,143</u></u>	<u><u>\$ 139,030</u></u>

2012-13 Final Budget
 RETIREE HEALTH BENEFITS FUND (FUND 610)

	2010-11 Actual	2011-12 Actual	2012-13 Final Budget
Beginning Balance	\$ 4,527,261	\$ 5,025,681	\$ 5,064,824
Prior Year Adjustments	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Beginning Balance	4,527,261	5,025,681	5,064,824
Estimated Income			
8860 Interest Income	\$ 48,071	\$ 39,143	\$ 50,000
8899 Active Employee Contribution	400,349	0	0
8980 Transfers In	<u>50,000</u>	<u>0</u>	<u>0</u>
Total Revenue	498,420	39,143	50,000
TOTAL BEG. BALANCE & INCOME	\$ 5,025,681	\$ 5,064,824	\$ 5,114,824
Estimated Expenditures			
3000 Employee Benefits	\$ 0	\$ 0	\$ 0
5000 Other Operating Expenses	0	0	0
7300 Transfers Out	0	0	0
7400 Realized Loss on Investment	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
ENDING FUND BALANCE	<u>\$ 5,025,681</u>	<u>\$ 5,064,824</u>	<u>\$ 5,114,824</u>

2012-13 Final Budget
ASSOCIATED STUDENTS OF MERCED COLLEGE (FUND 710)

	2010-11 Actual	2011-12 Actual	2012-13 Final Budget
Beginning Balance	\$ 165,959	\$ 177,050	\$ 188,735
Estimated Income			
8820 Donations	\$ 190	\$ 450	\$ 1,200
8840 Sales	11,384	15,039	3,600
8850 Booth Rentals	1,220	1,040	3,000
8860 Interest	1,942	1,587	4,000
8880 ASB Cards	5,130	2,230	3,600
8890 Other Local Income	15,295	13,863	9,000
8980 Transfers In	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Total Revenue	40,161	39,209	29,400
TOTAL BEG. BALANCE & INCOME	\$ 206,120	\$ 216,259	\$ 218,135
Estimated Expenditures			
4000 Supplies	\$ 18,514	\$ 16,832	\$ 37,647
5000 Other Oper. Expenses	9,556	9,717	10,245
6000 Capital Outlay	0	0	0
7500 Student Financial Aid	<u>1,000</u>	<u>975</u>	<u>3,800</u>
TOTAL EXPENDITURES	\$ <u>29,070</u>	\$ <u>27,524</u>	\$ <u>51,692</u>
ENDING FUND BALANCE	<u>\$ 177,050</u>	<u>\$ 188,735</u>	<u>\$ 166,443</u>

2012-13 Final Budget
STUDENT FINANCIAL AID FUND (FUND 740)

	2010-11 Actual	2011-12 Actual	2012-13 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0
Estimated Income			
8100 Federal Revenue	\$ 25,473,121	\$ 22,225,866	\$ 30,350,236
8600 State Revenue	1,868,492	1,700,486	1,700,000
8890 Other Local Income	0	0	0
8980 Transfers In	<u>181,513</u>	<u>189,399</u>	<u>178,727</u>
Total Revenue	27,523,126	24,115,751	32,228,963
TOTAL BEG. BALANCE & INCOME	\$ 27,523,126	\$ 24,115,751	\$ 32,228,963
Estimated Expenditures			
7300 Transfers Out	\$ 5,000	\$ 47,221	\$ 5,000
7500 Student Fin. Aid	<u>27,518,126</u>	<u>24,068,530</u>	<u>32,223,963</u>
TOTAL EXPENDITURES	<u>\$ 27,523,126</u>	<u>\$ 24,115,751</u>	<u>\$ 32,228,963</u>
ENDING FUND BALANCE	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>