

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2013-2014)

(Budget Report for Fiscal Year 2014-2015)

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: Joanne Schultz

(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, 2014. 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: 2013-2014

Budget Year: 2014-2015

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
<b>Instructional Salaries</b>					
Contract or Regular	1100	10,592,875	10,592,875		10,592,875
Other	1300	4,837,828	4,837,828		4,837,828
<b>Total Instructional Salaries</b>		15,430,703	15,430,703	0	15,430,703
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		3,294,940	59,894	3,354,834
Other	1400		196,260	82,378	278,638
<b>Total Non-Instructional Salaries</b>		0	3,491,200	142,272	3,633,472
<b>Total Academic Salaries</b>		15,430,703	18,921,903	142,272	19,064,175
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		6,798,376	201,400	6,999,776
Other	2300		603,782	152,145	755,927
<b>Total Non-Instructional Salaries</b>		0	7,402,158	353,545	7,755,703
<b>Instructional Aides</b>					
Regular Status	2200	950,086	950,086		950,086
Other	2400	288,091	288,091		288,091
<b>Total Instructional Aides</b>		1,238,177	1,238,177	0	1,238,177
<b>Total Classified Salaries</b>		1,238,177	8,640,335	353,545	8,993,880
<b>Employee Benefits</b>					
	3000	6,796,804	14,515,337	180,876	14,696,213
<b>Supplies and Materials</b>					
	4000		513,732	50,793	564,525
<b>Other Operating Expenses</b>					
	5000	118,382	4,670,114	302,081	4,972,195
<b>Equipment Replacement</b>					
	6420				0
<b>Total Expenditures Prior to Exclusions</b>		23,584,066	47,261,421	1,029,567	48,290,988

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	1,921,950	1,921,950		1,921,950
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,158,310		2,158,310
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		22,128		22,128
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		637		637
Instructional Supplies & Materials	4300		64,496		64,496
Noninstructional, Supplies & Materials	4400		85,276		85,276
Total Supplies and Materials		0	150,409	0	150,409
Other Operating Expenses and Services	5000		999,238		999,238

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		2,544		2,544
Equipment	6400				
Equipment - Additional	6410		41,790		41,790
Equipment - Replacement	6420				0
Total Equipment		0	41,790	0	41,790
Total Capital Outlay		0	44,334	0	44,334
Other Outgo	7000				0
<b>Total Exclusions</b>		1,921,950	5,296,369	0	5,296,369
<b>Total for ECS 84362, 50% Law</b>		21,662,116	41,965,052	1,029,567	42,994,619
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		51.62%	100.00%		
<b>50% of Current Expense of Education</b>			20,982,526		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		21,662,116	41,965,052	1,029,567	42,994,619
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		23,584,066	47,261,421	1,029,567	48,290,988
<b>Capital Expenditures</b>	6000	18,111	284,903	2,122	287,025
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		23,602,177	47,546,324	1,031,689	48,578,013

For Year Ended June 30, 2014

District ID: 530

Name: MERCED

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	110,614	453	111,067
In County Treasury	9112	3,680,162	1,484,198	5,164,360
Cash With Fiscal Agents	9113	5,308		5,308
Revolving Cash Accounts	9114	3,000		3,000
Investments (at cost)	9120			0
Accounts Receivable	9130	11,005,558	1,232,606	12,238,164
Due from Other Funds	9140		959,199	959,199
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	384,378	4,150	388,528
<b>TOTAL ASSETS</b>		15,189,020	3,680,606	18,869,626
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	595,491	251,748	847,239
Accrued Salaries and Wages Payable	9520	511,773		511,773
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	834,105		834,105
Temporary Loans	9550	5,500,000		5,500,000
Current Portion of Long-Term Debt	9560	427,761		427,761
Deferred Revenues	9570	2,594,743	1,228,790	3,823,533
<b>TOTAL LIABILITIES</b>		10,463,873	1,480,538	11,944,411

For Year Ended June 30, 2014

District ID: 530

Name: MERCED

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		1,964,434	1,964,434
Reserve for Encumbrances Credit	9713	45,157		45,157
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790		235,634	235,634
<b>Total Fund Balance</b>		45,157	2,200,068	2,245,225
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	3,340,467		3,340,467
Total Designated Fund Balance		3,340,467	0	3,340,467
Uncommitted Fund Balance	9790	1,339,522		1,339,522
<b>TOTAL FUND EQUITY</b>		4,725,146	2,200,068	6,925,214
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		15,189,019	3,680,606	18,869,625

- 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, 2014

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	2,201,385		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	204,700		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		2,406,085	0	0
<b>LIABILITIES</b>				
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	809,540		
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		809,540	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, 2014

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
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	1,596,545		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		1,596,545	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		1,596,545	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,406,085	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, 2014

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			29	265		
In County Treasury	9112			18,851	21,125		
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			156,009	27,564		
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220				1,260		
<b>TOTAL ASSETS</b>		0	0	174,889	50,214	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			486	15,460		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			26,031	926		
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			148,372			
<b>TOTAL LIABILITIES</b>		0	0	174,889	16,386	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, 2014

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
<b>FUND BALANCE (NON-GASB 54)</b>							
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	33,828	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	33,828	0	0
<b>Fund Balance (GASB 54)</b>	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	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	0	33,828	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	174,889	50,214	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 530

Name: MERCED

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	1,629,222	2,227,719	
Cash With Fiscal Agents	9113		6,303,059	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	319,128	90,416	
Due from Other Funds	9140	1,226,069		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		3,174,419	8,621,194	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	265,010	35,850	
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			
<b>TOTAL LIABILITIES</b>		265,010	35,850	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 530

Name: MERCED

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	2,909,409	8,585,344	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		2,909,409	8,585,344	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		2,909,409	8,585,344	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,174,419	8,621,194	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 530

Name: MERCED

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	14,445			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	11,553			
Investments (at cost)	9120				
Accounts Receivable	9130	28,072			
Due from Other Funds	9140	20,594			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	510,595			
Prepaid Items	9220				
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	118,500			
Accumulated Depreciation Equipment	9351	67,941			
Work in Progress	9360				
<b>Total Fixed Assets</b>		50,559	0	0	0
<b>TOTAL ASSETS</b>		635,818	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, 2014

District ID: 530

Name: MERCED

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	(37,410)			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	791,446			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		754,036	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
<b>TOTAL LIABILITIES</b>	968	754,036	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, 2014

District ID: 530

Name: MERCED

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
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
<b>Fund Balance (GASB 54)</b>	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	(118,218)			
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		(118,218)	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		635,818	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 530

Name: MERCED

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	3,705,391	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	550,000	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		4,255,391	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 530

Name: MERCED

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>LIABILITIES</b>			
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
<b>TOTAL LIABILITIES</b>	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 530

Name: MERCED

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712	4,255,391	
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		4,255,391	0
<b>Fund Balance (GASB 54)</b>	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		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		4,255,391	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		4,255,391	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111					537,919			965,246
In County Treasury	9112	207,820			67,278				
Cash With Fiscal Agents	9113					55,139			811
Revolving Cash Accounts	9114								
Investments (at cost)	9120					3,021,923			811,498
Accounts Receivable	9130	446			1,036,034	1,912			1,001,638
Due from Other Funds	9140	7,932				4,836			51,685
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		216,198	0	0	1,103,312	3,621,729	0	0	2,830,878

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				16,268	500			18,511
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				1,087,044	27,418			3,648
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		0	0	0	1,103,312	27,918	0	0	22,159
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
<b>TOTAL LIABILITIES</b>	968	0	0	0	1,103,312	27,918	0	0	22,159

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	216,198				3,593,811			2,693,166
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								115,553
<b>Total Reserved Fund Balance</b>		216,198	0	0	0	3,593,811	0	0	2,808,719
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		216,198	0	0	0	3,593,811	0	0	2,808,719
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		216,198	0	0	1,103,312	3,621,729	0	0	2,830,878

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 530

Name: MERCED

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,244,724	1,244,724
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		100,566	100,566
Student Financial Aid	8150	31,265		31,265
Veterans Education	8160	3,246		3,246
Vocational and Technical Education Act (VATEA)	8170		490,443	490,443
Other Federal Revenues	8190	1,500	74,407	75,907
<b>Total Federal Revenues</b>	8100	36,011	1,910,140	1,946,151
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	30,285,541		30,285,541
Other General Apportionment	8613	408,332		408,332
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,175,630	1,175,630
Disabled Students Programs and Services(DSPS)	8623		668,648	668,648
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		428,613	428,613
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,572,228	1,572,228

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 530

Name: MERCED

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	7,463,558		7,463,558
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651		51,890	51,890
Other Reimbursable Categorical Programs	8652		831,509	831,509
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	118,168		118,168
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	6,768		6,768
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	1,193,981	258,587	1,452,568
State Mandated Costs	8685	257,744		257,744
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
<b>Total State Revenues</b>	8600	39,734,092	4,987,105	44,721,197

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 530

Name: MERCED

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	8,105,991		8,105,991
Tax Allocation, Supplemental Roll	8812	82,427		82,427
Tax Allocation, Unsecured Roll	8813	595,504		595,504
Prior Years Taxes	8816	28,386		28,386
Education Revenues Augmentation Fund (ERAF)	8817	(731,685)		(731,685)
Redevelopment Agency Funds - Pass Through	8818	40,636		40,636
Redevelopment Agency Funds - Residual	8819	157,012		157,012
Redevelopment Agency Funds - Asset Liquidation	8819.1	147,688		147,688
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		87,637	87,637
Other Contract Services	8832			0
Sales and Commissions	8840	68,514		68,514
Rentals and Leases	8850	24,300		24,300
Interest and Investment Income	8860	91,027	1,243	92,270
Student Fees and Charges	8870			
Community Services Classes	8872	292,875		292,875
Dormitory	8873			0
Enrollment	8874	9,956,645		9,956,645
Contra Revenue Account	8874.1	(7,998,789)		(7,998,789)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		388,196	388,196
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	52,795		52,795
Nonresident Tuition	8880	725,192		725,192
Parking Services and Public Transportation	8881		420,019	420,019
Other Student Fees and Charges	8885	87,163		87,163
Other Local Revenues	8890	348,357	461,919	810,276
<b>Total Local Revenues</b>	8800	12,074,038	1,359,014	13,433,052
<b>Total Revenues</b>		51,844,141	8,256,259	60,100,400



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 530

Name: MERCED

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	6,698		6,698
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	134,157	3,289,157	3,423,314
<b>Total Other Financing Sources</b>	8900	140,855	3,289,157	3,430,012
<b>Total Revenues and Other Financing Sources</b>		51,984,996	11,545,416	63,530,412

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 530

Name: MERCED

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	796,484	9,471	100,341	65,401		971,697
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	70,523					70,523
Biological Sciences	0400	1,484,690	12,726	80,819			1,578,235
Business and Management	0500	748,372	71,623	67,560	1,171		888,726
Communications	0600	63,268		11,392	13,918		88,578
Computer and Information Science	0700	790,451	10,276	4,596			805,323
Education	0800	1,401,024	16,941	11,836	5,955		1,435,756
Engineering and Related Industrial Technology	0900	1,238,443	7,940	141,487	215,356		1,603,226
Fine and Applied Arts	1000	1,167,830	1,899	42,422	2,260		1,214,411
Foreign language	1100	498,695		662			499,357
Health	1200	2,063,727	345,033	262,491	108,456		2,779,707
Consumer Education And Home Economics	1300	598,150	35,725	14,184	34,792		682,851
Law	1400						0
Humanities(Letters)	1500	4,006,006	106,184	10,795	2,109		4,125,094
Library Science	1600	11,904					11,904
Mathematics	1700	2,347,632	15,679	9,912			2,373,223
Military Studies	1800						0
Physical Sciences	1900	1,121,065	22,895	27,542			1,171,502
Psychology	2000	453,134		3,035			456,169
Public Affairs and Services	2100	480,594	86,640	38,532	44,274		650,040
Social Sciences	2200	1,395,058		5,134	3,537		1,403,729
Commercial Services	3000						0
Interdisciplinary Studies	4900	853,643	113,256	189,301	26,663		1,182,863
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,921,950					1,921,950
<b>Sub-Total Instructional Activites</b>		23,512,643	856,288	1,022,041	523,892		25,914,864
<b>Total Expenditures for GF Activities*</b>		23,512,643	27,159,145	7,064,806	1,214,243	5,272,548	64,223,385

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		3,147,969	95,761	17,008		3,260,738
Course and Curriculum Development	6020		119,631				119,631
Academic / Faculty Senate	6030		56,306	6,688			62,994
Other Instructional Administration & Governance	6090		192,504	39,379	529		232,412
<b>Total Instructional Admin. &amp; Governance</b>		0	3,516,410	141,828	17,537	0	3,675,775
Instructional Support Services	6100						
Learning Center	6110		529,503	4,979			534,482
Library	6120		1,343,550	137,234	91,620		1,572,404
Media	6130		532,592	26,008			558,600
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		218,169	677			218,846
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		0	2,623,814	168,898	91,620	0	2,884,332
Admissions and Records	6200		622,284	37,108	4,591		663,983
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,069,545	14,797	864		3,085,206
Matriculation and Student Assessment	6320		79,512	166			79,678
Transfer Programs	6330		76,065	2,302			78,367
Career Guidance	6340		12,510	15,099			27,609
Other Student Counseling and Guidance	6390		41,845				41,845
<b>Total Student Counseling and Guidance</b>		0	3,279,477	32,364	864	0	3,312,705

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: 2013-2014

Budget Year: 2014-2015

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		415,622	107,118	8,526		531,266
Extended Opportunity Programs and Services (EOPS)	6430		435,710	20,237	6,073		462,020
Health Services	6440		116,714	51,151	578		168,443
Student Personnel Administration	6450		557,147	23,003	5,714		585,864
Financial Aid Administration	6460		965,833	37,695	18,365		1,021,893
Job Placement Services	6470		20,096				20,096
Veterans Services	6480		1,399	2,128			3,527
Miscellaneous Student Services	6490		1,237,033	381,630	162,559		1,781,222
<b>Total Other Student Services</b>		0	3,749,554	622,962	201,815	0	4,574,331
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,162,500	425,584	6,663		1,594,747
Custodial Services	6530		1,334,988	128,532	2,870		1,466,390
Grounds Maintenance and Repairs	6550		588,314	89,491	25,191		702,996
Utilities	6570			1,470,438			1,470,438
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	3,085,802	2,114,045	34,724	0	5,234,571
<b>Planning, Policymaking and Coordinations</b>	6600		1,929,908	692,298	84,604		2,706,810

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		194,924	44,195			239,119
Fiscal Operations	6720		1,244,482	189,310	9,060		1,442,852
Human Resources Management	6730		495,900	203,607	645		700,152
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,158,310				2,158,310
Staff Development	6750		14,184	6,758			20,942
Staff Diversity	6760			5,725			5,725
Logistical Services	6770		1,206,684	234,191	81,408		1,522,283
Management Information Systems	6780		1,235,984	994,386	161,361		2,391,731
Other General Institutional Support Services	6790						0
<b>Total General Institutional Support Services</b>	6700	0	6,550,468	1,678,172	252,474	0	8,481,114
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		172,150	93,117	1,419		266,686
Community Use of Facilities	6830		12,206				12,206
Economic Development	6840		44,059				44,059
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	228,415	93,117	1,419	0	322,951

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		140,323				140,323
Farm Operations	6930						0
Food Services	6940			3,042			3,042
Parking	6950			122,495			122,495
Student and Co-Curricular Activities	6960		536,238	255,547	703		792,488
Student Housing	6970						0
Other Ancillary Services	6990		35,460	1,167			36,627
<b>Total Ancillary Services</b>	6900	0	712,021	382,251	703	0	1,094,975
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		4,704				4,704
<b>Total Auxiliary Operations</b>	7000	0	4,704	0	0	0	4,704

For Actual Year: 2013-2014

Budget Year: 2014-2015

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				
<b>Physical Property and Related Acquisitions</b>	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220			79,722			79,722
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	79,722	0	0	79,722
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					4,840,994	4,840,994
Student Aid	7320					431,554	431,554
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	5,272,548	5,272,548
<b>Sub-Total Non-Instructional Activites</b>			26,302,857	6,042,765	690,351	5,272,548	38,308,521
<b>Total Expenditures General Fund: activities *</b>		23,512,643	27,159,145	7,064,806	1,214,243	5,272,548	64,223,385

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MERCED

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$56,623,151
B.	2014-2015 Price Factor:	0.9977		
C.	Population factor:			
	1. 2012-2013 Second Period Actual FTES	9,338.00		
	2. 2013-2014 Second Period Actual FTES	9,557.00		
	3. 2013-2014 Population change factor (C2/C1)	1.0235		
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$57,820,501
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)			\$57,820,501
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$57,820,501
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			39,476,490
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			127,000
C.	Local Property taxes			8,420,412
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			63,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			374,311
H.	2014-2015 Appropriations Subject to Limit			\$47,712,591



For Actual Year: 2013-2014

Budget Year: 2014-2015

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	36,011	40,000	1,910,140	1,256,890	1,946,151	1,296,890
State Revenues	8600	39,734,092	41,128,490	4,987,105	6,106,495	44,721,197	47,234,985
Local Revenues	8800	12,074,038	12,270,432	1,359,014	1,064,597	13,433,052	13,335,029
<b>Total Revenues</b>		<b>51,844,141</b>	<b>53,438,922</b>	<b>8,256,259</b>	<b>8,427,982</b>	<b>60,100,400</b>	<b>61,866,904</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	19,064,177	18,977,837	2,967,558	3,626,652	22,031,735	22,604,489
Classified Salaries	2000	8,993,879	8,816,592	2,884,757	3,700,054	11,878,636	12,516,646
Employee Benefits	3000	14,696,213	15,488,055	2,065,204	2,735,560	16,761,417	18,223,615
Supplies and Materials	4000	564,526	517,964	668,219	324,618	1,232,745	842,582
Other Operating Expenses and Services	5000	4,972,191	5,731,524	859,870	1,325,484	5,832,061	7,057,008
Capital Outlay	6000	287,025	202,361	927,218	399,062	1,214,243	601,423
<b>Total Expenditures</b>		<b>48,578,011</b>	<b>49,734,333</b>	<b>10,372,826</b>	<b>12,111,430</b>	<b>58,950,837</b>	<b>61,845,763</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>3,266,130</b>	<b>3,704,589</b>	<b>(2,116,567)</b>	<b>(3,683,448)</b>	<b>1,149,563</b>	<b>21,141</b>
<b>Other Financing Sources</b>	8900	140,855	265,000	3,289,157	4,392,390	3,430,012	4,657,390
<b>Other Outgo</b>	7000	4,342,852	4,858,284	929,696	1,153,735	5,272,548	6,012,019
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>(935,867)</b>	<b>(888,695)</b>	<b>242,894</b>	<b>(444,793)</b>	<b>(692,973)</b>	<b>(1,333,488)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	5,661,016	4,725,149	1,957,176	2,200,070	7,618,192	6,925,219
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	5,661,016		1,957,176		7,618,192	
<b>Ending Fund Balance, June 30</b>		<b>4,725,149</b>	<b>3,836,454</b>	<b>2,200,070</b>	<b>1,755,277</b>	<b>6,925,219</b>	<b>5,591,731</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	2,115,074	2,155,000				
<b>Total Revenues</b>		2,115,074	2,155,000	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	1,025,000	1,195,000				
Debt Interest and Other Service Charges	7120	1,946,292	1,901,456				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	2,971,292	3,096,456	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(2,971,292)	(3,096,456)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		(856,218)	(941,456)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	1,519,526	663,308		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,519,526		0		0	
<b>Ending Fund Balance, June 30</b>		663,308	(278,148)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
<b>REVENUES:</b>							
Federal Revenues	8100					393,859	358,584
State Revenues	8600					427,295	804,575
Local Revenues	8800					88,099	56,727
<b>Total Income</b>		0	0	0	0	909,253	1,219,886
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					544,774	540,068
Employee Benefits	3000					314,099	344,094
Supplies and Materials	4000					72,271	74,246
Other Operating Expenses and Services	5000					28,197	64,582
Capital Outlay	6000					8,167	2,428
<b>Total Expenditures</b>		0	0	0	0	967,508	1,025,418
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(58,255)	194,468
<b>Other Financing Sources</b>	8900					102,871	88,937
<b>Other Outgo</b>	7000					44,616	84,206
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	199,199
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	199,199

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	101,977	166,795				
<b>Total Income</b>		101,977	166,795	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	847	2,400				
Employee Benefits	3000	79	223				
Supplies and Materials	4000	64,586	84,711				
Other Operating Expenses and Services	5000	42,252	82,882				
Capital Outlay	6000						
<b>Total Expenditures</b>		107,764	170,216	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(5,787)	(3,421)	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(5,787)	(3,421)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	39,615	33,828		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	39,615		0		0	
<b>Ending Fund Balance, June 30</b>		33,828	30,407	0	0	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	449,813	299,012				
Local Revenues	8800	147,450	100,000	18,524	23,500		
<b>Total Income</b>		597,263	399,012	18,524	23,500	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	15,977		5,824	6,000		
Capital Outlay	6000	1,508,712	1,945,282	16,464	644,768		
<b>Total Expenditures</b>		1,524,689	1,945,282	22,288	650,768	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(927,426)	(1,546,270)	(3,764)	(627,268)	0	0
<b>Other Financing Sources</b>	8900	1,207,111	1,070,508				
<b>Other Outgo</b>	7000			(347)			
<b>Net Increase/(Decrease) in Fund Balance</b>		279,685	(475,762)	(3,417)	(627,268)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,629,724	2,909,409	8,588,761	8,585,344		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	2,629,724		8,588,761		0	
<b>Ending Fund Balance, June 30</b>		2,909,409	2,433,647	8,585,344	7,958,076	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	2,391,207	2,615,263				
Other Financing Sources	8900						
<b>Total Income</b>		2,391,207	2,615,263	0	0	0	0
<b>Cost of Sales</b>	5890	1,811,745	1,981,585				
<b>Gross Profit or Loss</b>		579,462	633,678	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	413,981	422,219				
Employee Benefits	3000	185,999	189,703				
Supplies and Materials	4000	12,618	10,000				
Other Operating Expenses and Services	5000	128,121	115,000				
Capital Outlay	6000						
<b>Total Expenditures</b>		740,719	736,922	0	0	0	0
<b>Net Profit or Loss</b>		(161,257)	(103,244)	0	0	0	0
<b>Other Outgo</b>	7000	20,000	15,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(181,257)	(118,244)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	63,039	(118,218)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	63,039		0		0	
<b>Ending Fund Balance, June 30</b>		(118,218)	(236,462)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2013-2014

Budget Year: 2014-2015

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	21,223	23,000				
Other Financing Sources	8900						
<b>Total Income</b>		21,223	23,000	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0		
<b>Net Profit or Loss</b>		21,223	23,000	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		21,223	23,000	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	4,234,168	4,255,391		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,234,168		0			
<b>Ending Fund Balance, June 30</b>		4,255,391	4,278,391	0	0		



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	40,153	24,400				
<b>Total Income</b>		40,153	24,400	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	13,156	37,647				
Other Operating Expenses and Services	5000	15,972	10,245				
Capital Outlay	6000						
<b>Total Expenditures</b>		29,128	47,892	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		11,025	(23,492)	0	0	0	0
<b>Other Financing Sources</b>	8900	6,000					
<b>Other Outgo</b>	7000	1,604	3,800				
<b>Net Increase/(Decrease) in Fund Balance</b>		15,421	(27,292)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	200,777	216,198		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	200,777		0		0	
<b>Ending Fund Balance, June 30</b>		216,198	188,906	0	0	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

**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
<b>REVENUES:</b>							
Federal Revenues	8100	20,929,369	19,981,738				
State Revenues	8600	1,568,806	1,700,000				
Local Revenues	8800			373,541			
<b>Total Income</b>		22,498,175	21,681,738	373,541	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		22,498,175	21,681,738	373,541	0	0	0
<b>Other Financing Sources</b>	8900	136,189	125,000				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		22,634,364	21,806,738	373,541	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	22,634,364	3,344,255	3,717,796		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		3,344,255		0	
<b>Ending Fund Balance, June 30</b>		22,634,364	44,441,102	3,717,796	3,717,796	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			533,312	
<b>Total Income</b>		0	0	533,312	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	533,312	0
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	533,312	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	2,832,499	3,365,811
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,832,499	
<b>Ending Fund Balance, June 30</b>		0	0	3,365,811	3,365,811

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 530

Name: MERCED

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	2,951,766
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,207,111
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	78,182
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	1,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	87,947
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	79,696
71	ASSOCIATED STUDENTS TRUST FUND	12	RESTRICTED SUBFUND	1,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	58,006
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	9,103
11	UNRESTRICTED SUBFUND	31	BOOKSTORE FUND	15,000
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	21,441
71	ASSOCIATED STUDENTS TRUST FUND	51	BOOKSTORE FUND	5,000
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	604
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	5,000
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	4,165

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 530

Name: MERCED

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681			1,193,981		258,577	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200	637			637		637
Instructional Supplies & Materials	4300	38,329	26,167		64,496	175,910	240,406
Noninstructional Supplies & Mtrls	4400	1,280	83,996		85,276		85,276
<b>Total Supplies and Materials</b>		40,246	110,163	0	150,409	175,910	326,319
Other Operating Expenses and Services	5000	118,988	880,250		999,238		999,238
Capital Outlay	6000						
Library Books	6300		2,544		2,544	82,667	85,211
Equipment	6400						
Equipment - Additional	6410	18,111	23,679		41,790		41,790
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		18,111	26,223	0	44,334	82,667	127,001
Other Outgo	7000				0		0
<b>Total Expenditures</b>		177,345	1,016,636	0	1,193,981	258,577	1,452,558
<b>Ending Balance</b>					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681			1,106,040			
		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)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200	974			974		974
Instructional Supplies & Materials	4300	198,882	8,507		207,389		207,389
Noninstructional Supplies & Mtrls	4400		108,993		108,993		108,993
<b>Total Supplies and Materials</b>		199,856	117,500	0	317,356	0	317,356
Other Operating Expenses and Services	5000	150,486	540,074		690,560		690,560
Capital Outlay	6000						
Library Books	6300		81,045		81,045		81,045
Equipment	6400						
Equipment - Additional	6410	10,704	6,375		17,079		17,079
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		10,704	87,420	0	98,124		98,124
Other Outgo	7000				0		0
<b>Total Expenditures</b>		361,046	744,994	0	1,106,040	0	1,106,040
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 530

Name: MERCED

<b>EPA Revenue</b>	7,463,558
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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	7,463,558	0	0	7,463,558
<b>TOTAL</b>		7,463,558	0	0	7,463,558