

2014-15 FINAL BUDGET
GENERAL FUND (FUND 110)
INCOME

	2012-13 Actual Income		2013-14 Final Budget		2013-14 Actual Income		2014-15 Final Budget	
FEDERAL	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
8150 PELL Administration	\$ 30,225		\$ 35,000		\$ 31,265		\$ 35,000	
8160 Veterans Education	4,630		5,000		3,246		5,000	
8190 Other Federal Revenue	3,000		0		1,500		0	
TOTAL FEDERAL	\$ 37,855	0.1%	\$ 40,000	0.1%	\$ 36,011	0.1%	\$ 40,000	0.1%
STATE	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
8610 General Apportionment	\$ 28,877,733		\$ 30,732,362		\$ 30,320,104		\$ 31,681,614	
8610 Deficit Factor	(463,360)		(478,188)		(482,263)		(501,102)	
8610 Prior Year Apportionment	185,804		0		447,700		0	
8611 Other General Apportionments	430,923		408,332		408,332		408,332	
8630 Education Protection Account	7,559,196		6,514,626		7,463,558		7,887,646	
8670 Tax Subventions	111,465		115,000		118,168		120,000	
8679 In Lieu Tax Revenue	3,325		3,500		6,768		7,000	
8680 Lottery Proceeds	1,314,748		1,106,040		1,193,981		1,250,000	
8692 Mandated Costs	256,044		450,000		257,744		275,000	
TOTAL STATE	\$ 38,275,878	76.4%	\$ 38,851,672	75.2%	\$ 39,734,092	76.4%	\$ 41,128,490	76.6%

2014-15 FINAL BUDGET
GENERAL FUND INCOME

LOCAL	2012-13		2013-14		2013-14		2014-15	
	Actual Income		Final Budget		Actual Income		Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
8811 Secured Property Tax	\$ 7,483,828		\$ 7,940,967		\$ 8,105,991		\$ 8,130,412	
8812 Supplemental Property Taxes	78,594		100,000		82,427		100,000	
8813 Unsecured Property Taxes	543,552		650,000		595,503		650,000	
8816 Prior Year Property Taxes	52,934		60,000		28,385		40,000	
8817 ERAF - Property Taxes	(749,950)		(600,000)		(731,685)		(600,000)	
8818 RDA Property Taxes - Pass Through	36,272		50,000		40,636		50,000	
8819 RDA Property Taxes - Residual	71,563		80,000		157,012		50,000	
8819 RDA Property Taxes - Other	2,292		0		147,688		0	
8840 Sales	53,095		55,000		68,514		75,000	
8850 Rental Income	33,711		31,500		24,300		31,500	
8860 Interest	117,243		125,000		91,027		100,000	
8870 Student Fees	48,965		50,000		52,795		60,000	
8872 Community Services	253,422		275,000		292,876		300,000	
8874 Enrollment Fees	2,116,638		2,172,332		1,957,856		1,993,520	
8880 Other Student Fees	745,238		775,000		812,356		825,000	
8890 Other Local Income	692,458		700,000		288,178		400,000	
8899 Other C.S. Income	55,290		60,000		60,179		65,000	
TOTAL LOCAL	\$ 11,635,145	23.2%	\$ 12,524,799	24.2%	\$ 12,074,038	23.2%	\$ 12,270,432	22.8%
OTHER FINANCING SOURCES								
8910 Sale of Equipment	\$ 9,218		\$ 15,000		\$ 6,698		\$ 15,000	
8980 Transfers In	157,352		225,000		134,157		250,000	
TOTAL FINANCING SOURCES	\$ 166,570	0.3%	\$ 240,000	0.5%	\$ 140,855	0.3%	\$ 265,000	0.5%
TOTAL INCOME	\$ 50,115,448	100.0%	\$ 51,656,471	100.0%	\$ 51,984,996	100.0%	\$ 53,703,922	100.0%

2014-15 FINAL BUDGET
OBJECT EXPENDITURE BUDGET

	2012-13 Actual Expenditures		2013-14 Final Budget		2013-14 Actual Expenditures		2014-15 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1000 Certificated Salaries	\$20,086,097	38.4%	\$19,451,858	36.6%	\$19,064,174	36.0%	\$18,977,837	34.8%
2000 Classified Salaries	9,449,979	18.1%	9,643,514	18.2%	8,993,880	17.0%	8,816,592	16.1%
3000 Employee Benefits	14,425,350	27.6%	15,368,882	28.9%	14,696,214	27.8%	15,488,055	28.4%
4000 Supplies	530,413	1.0%	573,754	1.1%	564,525	1.1%	517,964	0.9%
5000 Other Operating Expenses	4,634,473	8.9%	5,259,453	9.9%	4,972,195	9.4%	5,731,524	10.5%
6000 Library Bks., Cap. Outlay	358,902	0.7%	285,518	0.5%	287,024	0.5%	202,361	0.4%
7000 Other Outgo	<u>2,804,714</u>	<u>4.2%</u>	<u>2,532,743</u>	<u>4.8%</u>	<u>4,342,852</u>	<u>8.2%</u>	<u>4,858,284</u>	<u>8.9%</u>
TOTAL	<u>\$ 52,289,928</u>	<u>100.0%</u>	<u>\$ 53,115,722</u>	<u>100.0%</u>	<u>52,920,864</u>	<u>100.0%</u>	<u>\$ 54,592,617</u>	<u>100.0%</u>

2014-15 FINAL BUDGET
OBJECT EXPENDITURE DETAIL

	2012-13		2013-14		2013-14		2014-15	
	Actual Expenditures		Final Budget		Actual Expenditures		Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1000 Certificated Salaries:								
1100 Full-Time Instruction	\$ 10,884,714		\$ 10,554,662		\$ 10,592,875		\$ 10,694,793	
1200 Full-Time Non-Instr.	4,349,280		3,920,600		3,354,834		3,390,091	
1300 PT Instruction	4,432,541		4,654,168		4,800,016		4,500,000	
1400 PT Non-Instruction	419,562		322,428		316,449		392,953	
TOTAL CERTIFICATED SALARIES	\$ 20,086,097	38.4%	\$ 19,451,858	36.6%	\$ 19,064,174	36.0%	\$ 18,977,837	34.8%
2000 Classified Salaries:								
2100 Full-Time Non-Instr.	\$ 7,517,256		\$ 7,524,114		\$ 6,999,776		\$ 6,817,050	
2200 Full-Time Aides	964,072		989,595		950,086		952,560	
2300 PT Non-Instruction	827,525		956,786		867,514		872,469	
2400 PT Instr. Aides	141,126		173,019		176,504		174,513	
TOTAL CLASSIFIED SALARIES	\$ 9,449,979	18.1%	\$ 9,643,514	18.2%	\$ 8,993,880	17.0%	\$ 8,816,592	16.1%
	<u>29,536,076</u>		<u>29,095,372</u>		<u>28,058,054</u>		<u>27,794,429</u>	
3000 Employee Benefits:								
3100 STRS	\$ 1,479,276		\$ 1,498,807		\$ 1,396,978		\$ 1,584,025	
3200 PERS	1,047,344		1,067,159		985,425		989,155	
3300 FICA	1,071,109		1,129,814		1,031,758		1,062,108	
3400 Health & Welfare Benefits	10,078,912		10,869,131		10,465,253		10,814,207	
3500 St. Unemployment Ins.	317,410		34,548		81,094		33,897	
3600 Workers' Compensation Ins.	431,299		474,029		438,984		449,730	
3900 Other Benefits - SERP Annuity	0		295,394		296,722		554,933	
TOTAL EMPLOYEE BENEFITS	\$ 14,425,350	27.6%	\$ 15,368,882	28.9%	\$ 14,696,214	27.8%	\$ 15,488,055	28.4%

2014-15 FINAL BUDGET
OBJECT EXPENDITURE DETAIL

	2012-13		2013-14		2013-14		2014-15	
	Actual Expenditures		Final Budget		Actual Expenditures		Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
4000 Reference Books & Supplies:								
4200 Reference Books	\$ 1,313		\$ 974		637		\$ 974	
4300 Instr. Supplies	121,736		63,197		115,925		30,137	
4400 Non-Instr. Supplies	<u>407,364</u>		<u>509,583</u>		<u>447,963</u>		<u>486,853</u>	
TOTAL REF. BOOKS & SUPPLIES	<u>\$ 530,413</u>	<u>1.0%</u>	<u>\$ 573,754</u>	<u>1.1%</u>	<u>564,525</u>	<u>1.1%</u>	<u>\$ 517,964</u>	<u>0.9%</u>
5000 Contracted Svcs. & Other Operating Expenses								
5100 Personal Services	\$ 116,757		\$ 245,945		234,775		206,835	
5200 Conference/Mileage/Meetings	228,264		270,545		252,246		267,552	
5300 Office Expenses/Postage	718,483		695,547		551,913		691,747	
5400 Insurance	356,821		393,014		386,327		407,900	
5500 Utilities	1,276,193		1,300,000		1,370,760		1,360,620	
5600 Rents/Leases/Repairs	1,937,955		2,278,722		2,176,174		2,405,950	
5800 Administrative Expenses	<u>0</u>		<u>75,680</u>		<u>0</u>		<u>390,920</u>	
TOTAL OPERATING EXPENSES	<u>\$ 4,634,473</u>	<u>8.9%</u>	<u>\$ 5,259,453</u>	<u>9.9%</u>	<u>4,972,195</u>	<u>9.4%</u>	<u>\$ 5,731,524</u>	<u>10.5%</u>
6000 Library Books & Capital Outlay:								
6100 Site Improvements	\$ 0		\$ 0		0		\$ 0	
6200 DSA Fees	1,500		0		2,500		0	
6300 Library Books	141,428		81,045		2,544		81,045	
6400 Equipment	<u>215,974</u>		<u>204,473</u>		<u>281,980</u>		<u>121,316</u>	
TOTAL CAPITAL OUTLAY	<u>\$ 358,902</u>	<u>0.7%</u>	<u>\$ 285,518</u>	<u>0.5%</u>	<u>287,024</u>	<u>0.5%</u>	<u>\$ 202,361</u>	<u>0.4%</u>

2014-15 FINAL BUDGET
OBJECT EXPENDITURE BUDGET

	2012-13 Actual Expenditures		2013-14 Final Budget		2013-14 Actual Expenditures		2014-15 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
7000 Other Outgo:								
7300 Transfers Out	\$ 2,712,214		\$ 2,427,143		4,267,852		\$ 4,752,684	
7500 Student Financial Aid	<u>92,500</u>		<u>105,600</u>		<u>75,000</u>		<u>105,600</u>	
	<u>\$ 2,804,714</u>	<u>5.4%</u>	<u>\$ 2,532,743</u>	<u>4.8%</u>	<u>4,342,852</u>	<u>8.2%</u>	<u>\$ 4,858,284</u>	<u>8.9%</u>
TOTAL EXPENDITURES	<u>\$ 52,289,928</u>	<u>100.0%</u>	<u>\$ 53,115,722</u>	<u>100.0%</u>	<u>52,920,864</u>	<u>100.0%</u>	<u>\$ 54,592,617</u>	<u>100.0%</u>
NET INCOME (LOSS)	(2,174,480)		(1,459,251)		(935,868)		(888,695)	
BEGINNING BALANCE	\$ 7,835,494		\$ 5,661,014		5,661,014		\$ 4,725,146	
PRIOR YEAR ADJUSTMENTS								
ADJUSTED BEGINNING BALANCE	<u>7,835,494</u>		<u>5,661,014</u>		<u>5,661,014</u>		<u>4,725,146</u>	
ENDING BALANCE	<u>\$ 5,661,014</u>		<u>\$ 4,201,763</u>		<u>4,725,146</u>		<u>\$ 3,836,451</u>	
PERCENTAGE OF EXPENDITURES	10.83%		7.91%		8.93%		7.03%	
RESERVE FOR CONTINGENCY @ 6.0%							3,275,557	
RESERVE FOR RESTORAL ITEMS							0	
SET ASIDE FOR ONE-TIME EXPENDITURES AND CARRYOVER							<u>560,894</u>	
							<u>3,836,451</u>	

2014-15 FINAL BUDGET
BOARD DESIGNATED FUND (FUND 121)

	2012-13 Actual	2013-14 Final	2013-14 Actual	2014-15 Final Budget
Beginning Balance	\$ 219,172	\$ 229,125	\$ 229,125	\$ 235,634
Estimated Income				
8860 Interest Income	\$ 1,641	\$ 1,800	\$ 1,243	\$ 1,500
8890 Other Income	0	0	0	0
8990 Transfers In	<u>13,995</u>	<u>15,000</u>	<u>87,490</u>	<u>54,606</u>
Total Income	15,636	16,800	88,733	56,106
TOTAL BEG. BALANCE & INCOME	\$ 234,808	\$ 245,925	\$ 317,858	\$ 291,740
Estimated Expenditures				
3000 Employee Benefits	\$ 0	\$ 0	\$ 0	\$ 0
5000 Other Operating Expenses	0	0	0	0
6000 Equipment	5,683	126,452	82,224	91,470
7300 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 5,683</u>	<u>\$ 126,452</u>	<u>\$ 82,224</u>	<u>\$ 91,470</u>
ENDING FUND BALANCE	<u>\$ 229,125</u>	<u>\$ 119,473</u>	<u>\$ 235,634</u>	<u>\$ 200,270</u>

2014-15 FINAL BUDGET
COLLEGE WORK STUDY FUND (FUND 122)

	2012-13 Actual	2013-14 Final	2013-14 Actual	2014-15 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0
Estimated Income				
8100 Federal Revenue	\$ 464,548	\$ 464,548	\$ 464,548	\$ 464,548
8600 State Revenue	0	0	0	0
8890 Other Local Income	3,608	3,000	2,263	3,000
8980 Transfers In	<u>212,846</u>	<u>250,000</u>	<u>237,689</u>	<u>259,235</u>
Total Income	681,002	717,548	704,500	726,783
TOTAL BEG. BALANCE & INCOME	\$ 681,002	\$ 717,548	\$ 704,500	\$ 726,783
Estimated Expenditures				
2000 Classified Salaries	\$ 623,540	\$ 657,455	\$ 644,677	\$ 666,532
3000 Employee Benefits	11,008	13,639	13,369	13,797
7300 Transfers Out	<u>46,454</u>	<u>46,454</u>	<u>46,454</u>	<u>46,454</u>
TOTAL EXPENDITURES	<u>\$ 681,002</u>	<u>\$ 717,548</u>	<u>\$ 704,500</u>	<u>\$ 726,783</u>
ENDING FUND BALANCE	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

2014-15 FINAL BUDGET
CATEGORICAL PROJECTS FUND I (FUND 123)

	2012-13 Actual	2013-14 Final	2013-14 Actual	2014-15 Final Budget
Beginning Balance	\$ 717,900	\$ 830,863	\$ 830,863	\$ 1,561,361
Estimated Income				
8100 Federal Revenue	\$ 282,900	\$ 174,208	\$ 195,799	\$ 151,326
8600 State Revenue	2,994,821	3,224,852	3,725,897	4,371,713
8830 Contract Services	76,381	54,000	87,638	65,376
8890 Other Income	279,631	327,790	305,138	150,059
8990 Transfers In	<u>1,032,822</u>	<u>372,347</u>	<u>2,385,900</u>	<u>3,315,416</u>
Total Income	4,666,555	4,153,197	6,700,372	8,053,890
TOTAL BEG. BALANCE & INCOME	\$ 5,384,455	\$ 4,984,060	\$ 7,531,235	\$ 9,615,251
Estimated Expenditures				
1000 Certificated Salaries	\$ 954,038	\$ 982,073	\$ 1,995,669	\$ 2,391,106
2000 Classified Salaries	1,115,945	1,386,594	1,301,888	1,986,982
3000 Employee Benefits	863,311	1,014,423	1,313,073	1,864,481
4000 Supplies	90,636	117,001	125,016	132,184
5000 Other Operating Expenses	340,066	311,674	297,988	704,049
6000 Capital Outlay	319,402	22,818	123,247	39,652
7300 Transfers Out	525,574	572,241	485,399	639,345
7500 Student Financial Aid	0	0	0	0
7600 Other Student Aid	<u>344,620</u>	<u>208,852</u>	<u>327,594</u>	<u>441,637</u>
TOTAL EXPENDITURES	\$ <u>4,553,592</u>	\$ <u>4,615,676</u>	\$ <u>5,969,874</u>	\$ <u>8,199,436</u>
ENDING FUND BALANCE	<u>\$ 830,863</u>	<u>\$ 368,384</u>	<u>\$ 1,561,361</u>	<u>\$ 1,415,815</u>

2014-15 FINAL BUDGET
CATEGORICAL PROJECTS FUND II (FUND 124)

	2012-13 Actual	2013-14 Final	2013-14 Actual	2014-15 Final Budget
Beginning Balance	\$ 762,092	\$ 897,185	\$ 897,185	\$ 1,271,865
Estimated Income				
8100 Federal Revenue	\$ 1,093,307	\$ 1,706,400	\$ 1,300,286	\$ 641,016
8600 State Revenue	1,607,264	1,528,685	2,036,260	1,734,782
8870 Student Fees	383,241	370,000	388,196	370,000
8880 Other Fees	459,499	358,900	420,020	358,900
8890 Other Local Income	112,343	111,750	167,970	115,762
8990 Transfers In	<u>655,040</u>	<u>696,732</u>	<u>607,870</u>	<u>763,133</u>
Total Income	4,310,694	4,772,467	4,920,602	3,983,593
TOTAL BEG. BALANCE & INCOME	\$ 5,072,786	\$ 5,669,652	\$ 5,817,787	\$ 5,255,458
Estimated Expenditures				
1000 Certificated Salaries	\$ 1,036,477	\$ 1,001,894	\$ 971,892	\$ 1,235,546
2000 Classified Salaries	863,713	924,485	938,192	1,046,540
3000 Employee Benefits	705,927	700,036	738,762	857,282
4000 Supplies	358,983	312,413	543,202	192,434
5000 Other Operating Expenses	648,385	669,411	561,877	621,435
6000 Capital Outlay	502,487	434,510	721,748	267,940
7300 Transfers Out	56,779	65,865	41,289	26,299
7500 Student Financial Aid	0	0	0	0
7600 Other Payments to/for Students	<u>2,850</u>	<u>0</u>	<u>28,960</u>	<u>0</u>
TOTAL EXPENDITURES	\$ <u>4,175,601</u>	\$ <u>4,108,614</u>	\$ <u>4,545,922</u>	\$ <u>4,247,476</u>
ENDING FUND BALANCE	\$ <u><u>897,185</u></u>	\$ <u><u>1,561,038</u></u>	\$ <u><u>1,271,865</u></u>	\$ <u><u>1,007,982</u></u>

2014-15 FINAL BUDGET
BOND REDEMPTION FUND SFID #1 (FUND 210)

	2012-13 Actual	2013-14 Final	2013-14 Actual	2014-15 Final Budget
Beginning Balance	\$ 966,800	\$ 1,056,265	\$ 1,056,265	\$ 1,036,760
Estimated Income				
8814 Voted Indebtness	\$ 2,209,063	\$ 2,200,000	\$ 2,110,331	\$ 2,150,000
8860 Interest	7,456	7,500	4,743	5,000
8980 Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Income	2,216,519	2,207,500	2,115,074	2,155,000
TOTAL BEG. BALANCE & INCOME	\$ 3,183,319	\$ 3,263,765	\$ 3,171,339	\$ 3,191,760
Estimated Expenditures				
5000 Services	\$ 125	\$ 125	\$ 100	\$ 125
7110 Debt Retirement	625,000	650,000	650,000	750,000
7130 Debt Interest	1,501,929	1,484,479	1,484,479	1,458,323
7300 Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 2,127,054</u>	<u>\$ 2,134,604</u>	<u>\$ 2,134,579</u>	<u>\$ 2,208,448</u>
ENDING FUND BALANCE	<u>\$ 1,056,265</u>	<u>\$ 1,129,161</u>	<u>\$ 1,036,760</u>	<u>\$ 983,312</u>

2014-15 FINAL BUDGET
BOND REDEMPTION FUND SFID #2 (FUND 211)

	2012-13 Actual	2013-14 Final	2013-14 Actual	2014-15 Final Budget
Beginning Balance	\$ 437,625	\$ 463,260	463,260	\$ 559,785
Estimated Income				
8814 Voted Indebtness	\$ 861,445	\$ 875,000	931,030	\$ 935,000
8860 Interest	1,600	2,000	2,208	2,300
8940 Sale of Bonds	0	0	0	0
8980 Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Income	863,045	877,000	933,238	937,300
TOTAL BEG. BALANCE & INCOME	\$ 1,300,670	\$ 1,340,260	1,396,498	\$ 1,497,085
Estimated Expenditures				
5000 Services	\$ 125	\$ 125	100	\$ 125
7110 Debt Retirement	360,000	375,000	375,000	445,000
7130 Debt Interest	477,285	461,613	461,613	442,883
7300 Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 837,410</u>	<u>\$ 836,738</u>	<u>836,713</u>	<u>\$ 888,008</u>
ENDING FUND BALANCE	<u>\$ 463,260</u>	<u>\$ 503,522</u>	<u>559,785</u>	<u>\$ 609,077</u>

2014-15 FINAL BUDGET
CHILD DEVELOPMENT FUND (FUND 330)

	2012-13 Actual	2013-14 Final	2013-14 Actual	2014-15 Final Budget
Beginning Balance	\$ 28,167	\$ 0	\$ 0	\$ 143,626
Estimated Income				
8100 Federal Revenue	\$ 256,717	\$ 354,473	\$ 478,957	\$ 358,584
8600 State Income	625,407	740,506	484,253	804,575
8860 Interest	859	2,000	635	1,000
8870 Student Fees	90,741	99,019	88,328	55,727
8890 Other Income	0	0	706	0
8980 Transfers In	<u>145,932</u>	<u>62,497</u>	<u>102,871</u>	<u>88,937</u>
Total Revenue	1,119,656	1,258,495	1,155,750	1,308,823
TOTAL BEG. BALANCE & INCOME	\$ 1,147,823	\$ 1,258,495	\$ 1,155,750	\$ 1,452,449
Estimated Expenditures				
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	574,991	588,283	544,774	540,068
3000 Employee Benefits	339,380	346,768	314,099	344,094
4000 Supplies	74,092	91,829	72,271	74,246
5000 Other Oper. Expenses	34,719	45,375	28,197	64,582
6000 Capital Outlay	18,366	700	8,167	2,428
7300 Transfers Out	<u>106,275</u>	<u>84,860</u>	<u>44,616</u>	<u>84,206</u>
TOTAL EXPENDITURES	\$ <u>1,147,823</u>	\$ <u>1,157,815</u>	\$ <u>1,012,124</u>	\$ <u>1,109,624</u>
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 100,680</u>	<u>\$ 143,626</u>	<u>\$ 342,825</u>

2014-15 FINAL BUDGET
MERCED COLLEGE FARM FUND (FUND 340)

	2012-13 Actual	2013-14 Final	2013-14 Actual	2014-15 Final Budget
Beginning Balance	\$ 33,957	\$ 39,615	\$ 39,615	\$ 33,829
Estimated Income				
8820 Donations	\$ 0	\$ 0	\$ 0	\$ 0
8840 Sales	50,350	113,410	56,136	88,650
8850 Rent/Boarding Fees	38,376	48,630	36,388	68,745
8860 Interest	275	250	78	100
8890 Other Local Income	8,150	7,780	9,375	9,300
8910 Sale of Assets	0	0	0	0
8980 Transfers In	0	0	0	0
	<u>97,151</u>	<u>170,070</u>	<u>101,977</u>	<u>166,795</u>
Total Revenue	97,151	170,070	101,977	166,795
TOTAL BEG. BALANCE & INCOME	\$ 131,108	\$ 209,685	\$ 141,592	\$ 200,624
Estimated Expenditures				
1000 Cert. Salaries	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	0	2,400	847	2,400
3000 Employee Benefits	0	0	79	223
4000 Supplies	57,806	86,842	64,586	84,711
5000 Other Operating Expenses	23,341	53,057	42,251	82,882
6000 Capital Outlay	10,346	0	0	0
7300 Transfers	0	0	0	0
7500 Grants	0	0	0	0
	<u>91,493</u>	<u>142,299</u>	<u>107,763</u>	<u>170,216</u>
TOTAL EXPENDITURES	\$ 91,493	\$ 142,299	\$ 107,763	\$ 170,216
ENDING FUND BALANCE	<u>\$ 39,615</u>	<u>\$ 67,386</u>	<u>\$ 33,829</u>	<u>\$ 30,408</u>

2014-15 FINAL BUDGET
CAPITAL PROJECTS FUND (FUND 410)

	2012-13 Actual	2013-14 Final	2013-14 Actual	2014-15 Final Budget
Beginning Balance	\$ 912,371	\$ 2,629,724	\$ 2,629,724	\$ 2,909,409
Estimated Income				
8600 State Revenue	\$ 0	\$ 0	\$ 449,813	\$ 299,012
8860 Interest	11,876	15,000	9,615	10,000
8890 Other Income	103,483	90,000	137,835	90,000
8841 Other Loans	0	0	0	0
8910 Sale of Land	997,697	0	0	0
8941 Other Long-Term Debt	1,034,615	0	0	0
8980 Transfers In	<u>1,141,520</u>	<u>816,948</u>	<u>1,207,111</u>	<u>1,070,508</u>
Total Revenue	3,289,191	921,948	1,804,374	1,469,520
TOTAL BEG. BALANCE & INCOME	\$ 4,201,562	\$ 3,551,672	\$ 4,434,098	\$ 4,378,929
Estimated Expenditures				
2000 Classified Salaries	\$ 0	\$ 0	\$ 0	\$ 0
5000 Services	243,401	0	15,977	0
6000 Capital Outlay	1,328,437	1,784,197	1,508,712	1,945,282
7300 Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 1,571,838</u>	<u>\$ 1,784,197</u>	<u>\$ 1,524,689</u>	<u>\$ 1,945,282</u>
ENDING FUND BALANCE	<u>\$ 2,629,724</u>	<u>\$ 1,767,475</u>	<u>\$ 2,909,409</u>	<u>\$ 2,433,647</u>
RESERVE FOR CAMPUS LAND SALE				997,697
RESERVE FOR CONTINGENCY				<u>1,435,950</u>
				<u>2,433,647</u>

2014-15 FINAL BUDGET
BOND CONSTRUCTION FUND SFID #1 (FUND 420)

	2012-13 Actual	2013-14 Final	2013-14 Actual	2014-15 Final Budget
Beginning Balance	\$ 8,898,867	\$ 8,130,746	\$ 8,130,746	\$ 8,097,538
Estimated Income				
8860 Interest	\$ 28,201	\$ 40,000	\$ 15,636	\$ 20,000
8940 Sale of Bonds	0	0	0	0
8980 Transfers In	0	0	0	0
	<u>28,201</u>	<u>40,000</u>	<u>15,636</u>	<u>20,000</u>
Total Income	28,201	40,000	15,636	20,000
TOTAL BEG. BALANCE & INCOME	\$ 8,927,068	\$ 8,170,746	\$ 8,146,382	\$ 8,117,538
Estimated Expenditures				
2000 Classified Salaries	\$ 0	\$ 0	\$ 0	\$ 0
3000 Benefits	0	0	0	0
5000 Services	3,700	3,700	5,112	5,000
6000 Capital Outlay	792,622	596,144	44,079	604,768
7120 Bond Issuance Costs	0	0	(347)	0
7300 Transfers	0	0	0	0
	<u>796,322</u>	<u>599,844</u>	<u>48,844</u>	<u>609,768</u>
TOTAL EXPENDITURES	\$ <u>796,322</u>	\$ <u>599,844</u>	\$ <u>48,844</u>	\$ <u>609,768</u>
ENDING FUND BALANCE	\$ <u>8,130,746</u>	\$ <u>7,570,902</u>	\$ <u>8,097,538</u>	\$ <u>7,507,770</u>

2014-15 FINAL BUDGET
BOND CONSTRUCTION FUND SFID #2 (FUND 421)

	2012-13 Actual	2013-14 Final	2013-14 Actual	2014-15 Final Budget
Beginning Balance	\$ 461,040	\$ 458,015	\$ 458,015	\$ 487,806
Estimated Income				
8860 Interest	\$ 3,469	\$ 5,000	\$ 2,888	\$ 3,500
8940 Sale of Bonds	0	0	0	0
8942 Refunding of Bonds	0	0	0	0
8980 Transfers In	0	0	0	0
	<u>3,469</u>	<u>5,000</u>	<u>2,888</u>	<u>3,500</u>
Total Revenue	3,469	5,000	2,888	3,500
TOTAL BEG. BALANCE & INCOME	\$ 464,509	\$ 463,015	\$ 460,903	\$ 491,306
Estimated Expenditures				
2000 Salaries	\$ 0	\$ 0	\$ 0	\$ 0
3000 Benefits	0	0	0	0
5000 Services	1,600	2,800	712	1,000
6000 Capital Outlay	4,894	45,106	(27,615)	40,000
7140 Bond Arbitrage Rebate	0	0	0	0
7300 Transfers	0	0	0	0
	<u>6,494</u>	<u>47,906</u>	<u>(26,903)</u>	<u>41,000</u>
TOTAL EXPENDITURES	\$ 6,494	\$ 47,906	\$ (26,903)	\$ 41,000
ENDING FUND BALANCE	<u>\$ 458,015</u>	<u>\$ 415,109</u>	<u>\$ 487,806</u>	<u>\$ 450,306</u>

2014-15 FINAL BUDGET
MERCED COLLEGE BOOKSTORE (FUND 510)

	2012-13 Actual	2013-14 Final	2013-14 Actual	2014-15 Final Budget
Beginning Balance	\$ 339,143	\$ 63,039	\$ 63,039	\$ (118,218)
Prior Year Adjustments	0	0	0	0
Adjusted Beginning Balance	<u>339,143</u>	<u>63,039</u>	<u>63,039</u>	<u>(118,218)</u>
Estimated Income				
Income	\$ 2,186,295	\$ 2,470,513	\$ 2,391,207	\$ 2,615,263
Cost of Goods Sold	1,745,543	1,832,820	1,811,745	1,981,585
Gross Profit	440,752	637,693	579,462	633,678
Estimated Expenditures				
			27,045	
			44.93%	
2000 Salaries	\$ 386,936	\$ 388,290	\$ 413,981	\$ 422,219
3000 Benefits	177,323	177,944	185,999	189,703
4000 Supplies	10,709	11,000	12,618	10,000
5000 Services	121,888	115,000	128,121	115,000
6000 Capital Outlay	0	0	0	0
7000 Transfers	20,000	20,000	20,000	15,000
TOTAL EXPENDITURES	<u>\$ 716,856</u>	<u>\$ 712,234</u>	<u>\$ 760,719</u>	<u>\$ 751,922</u>
Net Profit	(276,104)	(74,541)	(181,257)	(118,244)
ENDING FUND BALANCE	<u>\$ 63,039</u>	<u>\$ (11,502)</u>	<u>\$ (118,218)</u>	<u>\$ (236,462)</u>

2014-15 FINAL BUDGET
 RETIREE HEALTH BENEFITS FUND (FUND 610)

	2012-13 Actual	2013-14 Final	2013-14 Actual	2014-15 Final Budget
Beginning Balance	\$ 5,064,824	\$ 4,234,168	\$ 4,234,168	\$ 4,255,391
Prior Year Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Beginning Balance	<u>5,064,824</u>	<u>4,234,168</u>	<u>4,234,168</u>	<u>4,255,391</u>
Estimated Income				
8860 Interest Income	\$ 27,881	\$ 50,000	\$ 21,223	\$ 23,000
8899 Active Employee Contribution	0	0	0	0
8980 Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	27,881	50,000	21,223	23,000
TOTAL BEG. BALANCE & INCOME	\$ 5,092,705	\$ 4,284,168	\$ 4,255,391	\$ 4,278,391
Estimated Expenditures				
3000 Employee Benefits	\$ 858,537	\$ 0	\$ 0	\$ 0
5000 Other Operating Expenses	0	0	0	0
7300 Transfers Out	0	0	0	0
7400 Realized Loss on Investment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 858,537</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
ENDING FUND BALANCE	<u>\$ 4,234,168</u>	<u>\$ 4,284,168</u>	<u>\$ 4,255,391</u>	<u>\$ 4,278,391</u>

2014-15 FINAL BUDGET
ASSOCIATED STUDENTS OF MERCED COLLEGE (FUND 710)

	2012-13 Actual	2013-14 Final	2013-14 Actual	2014-15 Final Budget
Beginning Balance	\$ 188,735	\$ 200,777	\$ 200,777	\$ 216,198
Estimated Income				
8820 Donations	\$ 788	\$ 1,200	\$ 2,082	\$ 1,200
8840 Sales	12,814	3,600	12,756	3,600
8850 Booth Rentals	0	3,000	0	3,000
8860 Interest	1,458	4,000	1,304	4,000
8880 ASB Cards	2,312	3,600	14,205	3,600
8890 Other Local Income	8,798	9,000	9,806	9,000
8980 Transfers In	<u>5,000</u>	<u>5,000</u>	<u>6,000</u>	<u>0</u>
Total Revenue	31,170	29,400	46,153	24,400
TOTAL BEG. BALANCE & INCOME	\$ 219,905	\$ 230,177	\$ 246,930	\$ 240,598
Estimated Expenditures				
4000 Supplies	\$ 10,861	\$ 37,647	\$ 13,156	\$ 37,647
5000 Other Oper. Expenses	7,757	10,245	15,972	10,245
6000 Capital Outlay	0	0	0	0
7300 Transfers Out	0	0	604	0
7500 Student Financial Aid	<u>510</u>	<u>3,800</u>	<u>1,000</u>	<u>3,800</u>
TOTAL EXPENDITURES	<u>\$ 19,128</u>	<u>\$ 51,692</u>	<u>\$ 30,732</u>	<u>\$ 51,692</u>
ENDING FUND BALANCE	<u>\$ 200,777</u>	<u>\$ 178,485</u>	<u>\$ 216,198</u>	<u>\$ 188,906</u>

2014-15 FINAL BUDGET
STUDENT FINANCIAL AID FUND (FUND 740)

	2012-13 Actual	2013-14 Final	2013-14 Actual	2014-15 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0
Estimated Income				
8100 Federal Revenue	\$ 19,811,143	\$ 22,321,795	\$ 20,944,750	\$ 19,981,738
8600 State Revenue	1,474,617	1,700,000	1,568,806	1,700,000
8890 Other Local Income	0	0	0	0
8980 Transfers In	<u>114,983</u>	<u>125,000</u>	<u>136,188</u>	<u>125,000</u>
Total Revenue	21,400,743	24,146,795	22,649,744	21,806,738
TOTAL BEG. BALANCE & INCOME	\$ 21,400,743	\$ 24,146,795	\$ 22,649,744	\$ 21,806,738
Estimated Expenditures				
7300 Transfers Out	\$ 45,000	\$ 5,000	\$ 5,000	\$ 5,000
7500 Student Fin. Aid	<u>21,355,743</u>	<u>24,141,795</u>	<u>22,644,744</u>	<u>21,801,738</u>
TOTAL EXPENDITURES	<u>\$ 21,400,743</u>	<u>\$ 24,146,795</u>	<u>\$ 22,649,744</u>	<u>\$ 21,806,738</u>
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>