

2015-16 FINAL BUDGET  
GENERAL FUND (FUND 110)  
REVENUE

	2013-14 Actual Revenue		2014-15 Final Budget		2014-15 Actual Revenue		2015-16 Final Budget	
FEDERAL	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
8150 PELL Administration	\$ 31,265		\$ 35,000		\$ 29,090		\$ 35,000	
8160 Veterans Education	3,246		5,000		2,556		5,000	
8190 Other Federal Revenue	1,500		0		0		0	
<b>TOTAL FEDERAL</b>	<b>\$ 36,011</b>	<b>0.1%</b>	<b>\$ 40,000</b>	<b>0.1%</b>	<b>\$ 31,646</b>	<b>0.1%</b>	<b>\$ 40,000</b>	<b>0.1%</b>
STATE	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
8610 General Apportionment	\$ 30,320,104		\$ 31,681,614		\$ 28,922,491		\$ 33,017,272	
8610 Deficit Factor	(482,263)		(501,102)		(158,197)		(269,789)	
8610 Prior Year Apportionment	447,700		0		121,173		0	
8611 Other General Apportionments	408,332		408,332		410,021		413,176	
8630 Education Protection Account	7,463,558		7,887,646		9,139,897		8,557,671	
8670 Tax Subventions	118,168		120,000		102,394		120,000	
8679 In Lieu Tax Revenue	6,768		7,000		3,437		7,000	
8680 Lottery Proceeds	1,193,981		1,250,000		1,294,780		1,300,000	
8692 Mandated Costs	257,744		275,000		684,566		300,000	
<b>TOTAL STATE</b>	<b>\$ 39,734,092</b>	<b>76.4%</b>	<b>\$ 41,128,490</b>	<b>76.6%</b>	<b>\$ 40,520,562</b>	<b>75.1%</b>	<b>\$ 43,445,330</b>	<b>74.9%</b>

2015-16 FINAL BUDGET  
GENERAL FUND INCOME

LOCAL	2013-14		2014-15		2014-15		2015-16	
	Actual Income		Final Budget		Actual Income		Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
8811 Secured Property Tax	\$ 8,105,991		\$ 8,130,412		\$ 8,815,468		\$ 9,950,442	
8812 Supplemental Property Taxes	82,427		100,000		179,742		100,000	
8813 Unsecured Property Taxes	595,503		650,000		654,532		650,000	
8816 Prior Year Property Taxes	28,385		40,000		29,540		40,000	
8817 ERAF - Property Taxes	(731,685)		(600,000)		(638,758)		(600,000)	
8818 RDA Property Taxes - Pass Through	40,636		50,000		37,829		50,000	
8819 RDA Property Taxes - Residual	157,012		50,000		176,358		50,000	
8819 RDA Property Taxes - Other	147,688		0		2,239		0	
8840 Sales	68,514		75,000		68,320		75,000	
8850 Rental Income	24,300		31,500		18,600		18,600	
8860 Interest	91,027		100,000		44,723		50,000	
8870 Student Fees	52,795		60,000		54,188		60,000	
8872 Community Services	292,876		300,000		277,424		300,000	
8874 Enrollment Fees	1,957,856		1,993,520		1,964,271		2,015,391	
8880 Other Student Fees	812,356		825,000		953,156		950,000	
8890 Other Local Income	288,178		400,000		495,909		500,000	
8899 Other C.S. Income	60,179		65,000		23,140		40,000	
<b>TOTAL LOCAL</b>	<b>\$ 12,074,038</b>	<b>23.2%</b>	<b>\$ 12,270,432</b>	<b>22.8%</b>	<b>\$ 13,156,681</b>	<b>24.4%</b>	<b>\$ 14,249,433</b>	<b>24.6%</b>
<b>OTHER FINANCING SOURCES</b>								
8910 Sale of Equipment	\$ 6,698		\$ 15,000		\$ 37,176		\$ 35,000	
8980 Transfers In	134,157		250,000		184,800		250,000	
<b>TOTAL FINANCING SOURCES</b>	<b>\$ 140,855</b>	<b>0.3%</b>	<b>\$ 265,000</b>	<b>0.5%</b>	<b>\$ 221,976</b>	<b>0.4%</b>	<b>\$ 285,000</b>	<b>0.5%</b>
<b>TOTAL REVENUE</b>	<b>\$ 51,984,996</b>	<b>100.0%</b>	<b>\$ 53,703,922</b>	<b>100.0%</b>	<b>\$ 53,930,865</b>	<b>100.0%</b>	<b>\$ 58,019,763</b>	<b>100.0%</b>

2015-16 FINAL BUDGET  
OBJECT EXPENDITURE BUDGET

	2013-14 Actual Expenditures		2014-15 Final Budget		2014-15 Actual Expenditures		2015-16 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1000 Certificated Salaries	\$19,064,174	36.0%	\$18,977,837	34.8%	\$19,243,207	35.4%	\$20,146,865	34.8%
2000 Classified Salaries	8,993,880	17.0%	8,816,592	16.1%	8,656,377	15.9%	9,272,199	16.0%
3000 Employee Benefits	14,696,214	27.8%	15,488,055	28.4%	15,707,404	28.9%	16,942,814	29.2%
4000 Supplies	564,525	1.1%	517,964	0.9%	535,465	1.0%	540,981	0.9%
5000 Other Operating Expenses	4,972,195	9.4%	5,731,524	10.5%	5,210,493	9.6%	5,869,457	10.1%
6000 Library Bks., Cap. Outlay	287,024	0.5%	202,361	0.4%	250,249	0.5%	207,016	0.4%
7000 Other Outgo	<u>4,342,852</u>	<u>4.2%</u>	<u>4,858,284</u>	<u>8.9%</u>	<u>4,681,392</u>	<u>8.6%</u>	<u>4,981,810</u>	<u>8.6%</u>
TOTAL	<u>\$ 52,920,864</u>	<u>100.0%</u>	<u>\$ 54,592,617</u>	<u>100.0%</u>	<u>54,284,587</u>	<u>100.0%</u>	<u>\$ 57,961,142</u>	<u>100.0%</u>

2015-16 FINAL BUDGET  
OBJECT EXPENDITURE DETAIL

	2013-14		2014-15		2014-15		2015-16	
	Actual Expenditures		Final Budget		Actual Expenditures		Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1000 Certificated Salaries:								
1100 Full-Time Instruction	\$ 10,592,875		\$ 10,694,793		\$ 10,612,469		\$ 11,731,432	
1200 Full-Time Non-Instr.	3,354,834		3,390,091		3,402,753		3,475,370	
1300 PT Instruction	4,800,016		4,500,000		4,862,892		4,500,000	
1400 PT Non-Instruction	<u>316,449</u>		<u>392,953</u>		<u>365,093</u>		<u>440,063</u>	
<b>TOTAL CERTIFICATED SALARIES</b>	<b>\$ <u>19,064,174</u></b>	<b><u>36.0%</u></b>	<b>\$ <u>18,977,837</u></b>	<b><u>34.8%</u></b>	<b>\$ <u>19,243,207</u></b>	<b><u>35.4%</u></b>	<b>\$ <u>20,146,865</u></b>	<b><u>34.8%</u></b>
2000 Classified Salaries:								
2100 Full-Time Non-Instr.	\$ 6,999,776		\$ 6,817,050		\$ 6,689,396		\$ 7,247,248	
2200 Full-Time Aides	950,086		952,560		947,654		962,566	
2300 PT Non-Instruction	867,514		872,469		883,921		871,370	
2400 PT Instr. Aides	<u>176,504</u>		<u>174,513</u>		<u>135,406</u>		<u>191,015</u>	
<b>TOTAL CLASSIFIED SALARIES</b>	<b>\$ <u>8,993,880</u></b>	<b><u>17.0%</u></b>	<b>\$ <u>8,816,592</u></b>	<b><u>16.1%</u></b>	<b>\$ <u>8,656,377</u></b>	<b><u>15.9%</u></b>	<b>\$ <u>9,272,199</u></b>	<b><u>16.0%</u></b>
	<u>28,058,054</u>		<u>27,794,429</u>		<u>27,899,584</u>		<u>29,419,064</u>	
3000 Employee Benefits:								
3100 STRS	\$ 1,396,978		\$ 1,584,025		\$ 1,521,968		\$ 2,027,309	
3200 PERS	985,425		989,155		1,004,836		1,068,325	
3300 FICA	1,031,758		1,062,108		1,000,422		1,123,957	
3400 Health & Welfare Benefits	10,465,253		10,814,207		11,197,762		11,668,391	
3500 St. Unemployment Ins.	81,094		33,897		16,374		14,710	
3600 Workers' Compensation Ins.	438,984		449,730		411,923		486,003	
3900 Other Benefits - SERP Annuity	<u>296,722</u>		<u>554,933</u>		<u>554,119</u>		<u>554,119</u>	
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ <u>14,696,214</u></b>	<b><u>27.8%</u></b>	<b>\$ <u>15,488,055</u></b>	<b><u>28.4%</u></b>	<b>\$ <u>15,707,404</u></b>	<b><u>28.9%</u></b>	<b>\$ <u>16,942,814</u></b>	<b><u>29.2%</u></b>

2015-16 FINAL BUDGET  
OBJECT EXPENDITURE DETAIL

	2013-14 Actual Expenditures		2014-15 Final Budget		2014-15 Actual Expenditures		2015-16 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
4000 Reference Books & Supplies:								
4200 Reference Books	\$ 637		\$ 974		1,140		\$ 1,200	
4300 Instr. Supplies	115,925		30,137		121,872		63,722	
4400 Non-Instr. Supplies	<u>447,963</u>		<u>486,853</u>		<u>412,453</u>		<u>476,059</u>	
TOTAL REF. BOOKS & SUPPLIES	<u>\$ 564,525</u>	<u>1.1%</u>	<u>\$ 517,964</u>	<u>0.9%</u>	<u>535,465</u>	<u>1.0%</u>	<u>\$ 540,981</u>	<u>0.9%</u>
5000 Contracted Svcs. & Other Operating Expenses								
5100 Personal Services	\$ 234,775		\$ 206,835		114,658		130,525	
5200 Conference/Mileage/Meetings	252,246		267,552		317,394		311,770	
5300 Office Expenses/Postage	551,913		691,747		660,054		706,857	
5400 Insurance	386,327		407,900		405,865		407,168	
5500 Utilities	1,370,760		1,360,620		1,368,775		1,435,380	
5600 Rents/Leases/Repairs	2,176,174		2,405,950		2,343,747		2,567,887	
5800 Administrative Expenses	<u>0</u>		<u>390,920</u>		<u>0</u>		<u>309,870</u>	
TOTAL OPERATING EXPENSES	<u>\$ 4,972,195</u>	<u>9.4%</u>	<u>\$ 5,731,524</u>	<u>10.5%</u>	<u>5,210,493</u>	<u>9.6%</u>	<u>\$ 5,869,457</u>	<u>10.1%</u>
6000 Library Books & Capital Outlay:								
6100 Site Improvements	\$ 0		\$ 0		0		\$ 0	
6200 DSA Fees	2,500		0		0		0	
6300 Library Books	2,544		81,045		0		0	
6400 Equipment	<u>281,980</u>		<u>121,316</u>		<u>250,249</u>		<u>207,016</u>	
TOTAL CAPITAL OUTLAY	<u>\$ 287,024</u>	<u>0.5%</u>	<u>\$ 202,361</u>	<u>0.4%</u>	<u>250,249</u>	<u>0.5%</u>	<u>\$ 207,016</u>	<u>0.4%</u>

2015-16 FINAL BUDGET  
OBJECT EXPENDITURE BUDGET

	2013-14 Actual Expenditures		2014-15 Final Budget		2014-15 Actual Expenditures		2015-16 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
7000 Other Outgo:								
7300 Transfers Out	\$ 4,267,852		\$ 4,752,684		4,650,892		\$ 4,876,210	
7500 Student Financial Aid	<u>75,000</u>		<u>105,600</u>		<u>30,500</u>		<u>105,600</u>	
	<u>\$ 4,342,852</u>	<u>8.2%</u>	<u>\$ 4,858,284</u>	<u>8.9%</u>	<u>4,681,392</u>	<u>8.6%</u>	<u>\$ 4,981,810</u>	<u>8.6%</u>
TOTAL EXPENDITURES	<u>\$ 52,920,864</u>	<u>100.0%</u>	<u>\$ 54,592,617</u>	<u>100.0%</u>	<u>54,284,587</u>	<u>100.0%</u>	<u>\$ 57,961,142</u>	<u>100.0%</u>
NET INCOME (LOSS)	(935,868)		(888,695)		(353,722)		58,621	
BEGINNING BALANCE	\$ 5,661,014		\$ 4,725,146		4,725,146		\$ 4,371,424	
PRIOR YEAR ADJUSTMENTS								
ADJUSTED BEGINNING BALANCE	<u>5,661,014</u>		<u>4,725,146</u>		<u>4,725,146</u>		<u>4,371,424</u>	
ENDING BALANCE	<u>\$ 4,725,146</u>		<u>\$ 3,836,451</u>		<u>4,371,424</u>		<u>\$ 4,430,045</u>	
PERCENTAGE OF EXPENDITURES	8.93%		7.03%		8.05%		7.64%	
RESERVE FOR CONTINGENCY @ 6.0%							3,477,669	
SET ASIDE FOR ONE-TIME EXPENDITURES AND CARRYOVER							<u>952,376</u>	
							<u>4,430,045</u>	

2015-16 FINAL BUDGET  
BOARD DESIGNATED FUND (FUND 121)

	2013-14 Actual	2014-15 Final	2014-15 Actual	2015-16 Final Budget
Beginning Balance	\$ 229,125	\$ 235,634	\$ 235,634	\$ 226,051
Estimated Revenue				
8860 Interest Income	\$ 1,243	\$ 1,500	\$ 760	\$ 1,500
8890 Other Income	0	0	0	0
8990 Transfers In	<u>87,490</u>	<u>54,606</u>	<u>112,269</u>	<u>107,135</u>
Total Revenue	88,733	56,106	113,029	108,635
TOTAL BEG. BALANCE & REVENUE	\$ 317,858	\$ 291,740	\$ 348,663	\$ 334,686
Estimated Expenditures				
3000 Employee Benefits	\$ 0	\$ 0	\$ 0	\$ 0
5000 Other Operating Expenses	0	0	0	0
6000 Equipment	82,224	91,470	122,612	138,613
7300 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	\$ <u>82,224</u>	\$ <u>91,470</u>	\$ <u>122,612</u>	\$ <u>138,613</u>
ENDING FUND BALANCE	\$ <u><u>235,634</u></u>	\$ <u><u>200,270</u></u>	\$ <u><u>226,051</u></u>	\$ <u><u>196,073</u></u>

2015-16 FINAL BUDGET  
COLLEGE WORK STUDY FUND (FUND 122)

	2013-14 Actual	2014-15 Final	2014-15 Actual	2015-16 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0
Estimated Revenue				
8100 Federal Revenue	\$ 464,548	\$ 464,548	\$ 464,548	\$ 464,548
8600 State Revenue	0	0	0	0
8890 Other Local Income	2,263	3,000	2,317	3,000
8980 Transfers In	<u>237,689</u>	<u>259,235</u>	<u>269,446</u>	<u>275,662</u>
Total Revenue	704,500	726,783	736,311	743,210
TOTAL BEG. BALANCE & REVENUE	\$ 704,500	\$ 726,783	\$ 736,311	\$ 743,210
Estimated Expenditures				
2000 Classified Salaries	\$ 644,677	\$ 666,532	\$ 673,292	\$ 680,025
3000 Employee Benefits	13,369	13,797	16,565	16,731
7300 Transfers Out	<u>46,454</u>	<u>46,454</u>	<u>46,454</u>	<u>46,454</u>
TOTAL EXPENDITURES	\$ <u>704,500</u>	\$ <u>726,783</u>	\$ <u>736,311</u>	\$ <u>743,210</u>
ENDING FUND BALANCE	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>



2015-16 FINAL BUDGET  
CATEGORICAL PROJECTS FUND I (FUND 123)

		2013-14 Actual		2014-15 Final		2014-15 Actual		2015-16 Final Budget
Beginning Balance	\$	830,863		\$ 1,561,361		\$ 1,561,361		\$ 1,624,675
Estimated Revenue								
8100 Federal Revenue	\$	195,799		\$ 151,326		\$ 146,942		\$ 121,261
8600 State Revenue		3,725,897		4,371,713		4,249,398		6,243,966
8830 Contract Services		87,638		65,376		97,092		30,941
8890 Other Income		305,138		150,059		385,901		282,235
8990 Transfers In		<u>2,385,900</u>		<u>3,315,416</u>		<u>3,154,575</u>		<u>2,250,144</u>
Total Revenue		6,700,372		8,053,890		8,033,908		8,928,547
TOTAL BEG. BALANCE & REVENUE	\$	7,531,235		\$ 9,615,251		\$ 9,595,269		\$ 10,553,222
Estimated Expenditures								
1000 Certificated Salaries	\$	1,995,669		\$ 2,391,106		\$ 2,289,501		\$ 2,486,008
2000 Classified Salaries		1,301,888		1,986,982		1,830,833		1,925,755
3000 Employee Benefits		1,313,073		1,864,481		1,773,978		1,888,606
4000 Supplies		125,016		132,184		159,555		232,379
5000 Other Operating Expenses		297,988		704,049		956,750		1,106,905
6000 Capital Outlay		123,247		39,652		117,463		369,512
7300 Transfers Out		485,399		639,345		406,028		1,060,574
7500 Student Financial Aid		0		0		0		0
7600 Other Student Aid		<u>327,594</u>		<u>441,637</u>		<u>436,486</u>		<u>396,627</u>
TOTAL EXPENDITURES	\$	<u>5,969,874</u>		\$ <u>8,199,436</u>		\$ <u>7,970,594</u>		\$ <u>9,466,366</u>
ENDING FUND BALANCE	\$	<u><u>1,561,361</u></u>		\$ <u><u>1,415,815</u></u>		\$ <u><u>1,624,675</u></u>		\$ <u><u>1,086,856</u></u>

2015-16 FINAL BUDGET  
CATEGORICAL PROJECTS FUND II (FUND 124)

	2013-14 Actual	2014-15 Final	2014-15 Actual	2015-16 Final Budget
Beginning Balance	\$ 897,185	\$ 1,271,865	\$ 1,271,865	\$ 1,516,878
Estimated Revenue				
8100 Federal Revenue	\$ 1,300,286	\$ 641,016	\$ 1,094,931	\$ 699,397
8600 State Revenue	2,036,260	1,734,782	2,852,905	1,815,543
8870 Student Fees	388,196	370,000	381,485	370,000
8880 Other Fees	420,020	358,900	446,982	359,900
8890 Other Local Income	167,970	115,762	171,355	499,980
8990 Transfers In	<u>607,870</u>	<u>763,133</u>	<u>395,834</u>	<u>721,150</u>
Total Revenue	4,920,602	3,983,593	5,343,492	4,465,970
TOTAL BEG. BALANCE & REVENUE	\$ 5,817,787	\$ 5,255,458	\$ 6,615,357	\$ 5,982,848
Estimated Expenditures				
1000 Certificated Salaries	\$ 971,892	\$ 1,235,546	\$ 1,037,441	\$ 1,096,546
2000 Classified Salaries	938,192	1,046,540	985,879	968,223
3000 Employee Benefits	738,762	857,282	769,689	801,459
4000 Supplies	543,202	192,434	452,451	404,725
5000 Other Operating Expenses	561,877	621,435	657,779	825,450
6000 Capital Outlay	721,748	267,940	1,149,424	772,747
7300 Transfers Out	41,289	26,299	14,615	63,384
7500 Student Financial Aid	0	0	0	0
7600 Other Payments to/for Students	<u>28,960</u>	<u>0</u>	<u>31,201</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 4,545,922</u>	<u>\$ 4,247,476</u>	<u>\$ 5,098,479</u>	<u>\$ 4,932,534</u>
ENDING FUND BALANCE	<u>\$ 1,271,865</u>	<u>\$ 1,007,982</u>	<u>\$ 1,516,878</u>	<u>\$ 1,050,314</u>

2015-16 FINAL BUDGET  
BOND REDEMPTION FUND SFID #1 ( FUND 210)

	2013-14 Actual	2014-15 Final	2014-15 Actual	2015-16 Final Budget
Beginning Balance	\$ 1,056,265	\$ 1,036,760	\$ 1,036,760	\$ 1,489,791
Estimated Revenue				
8814 Voted Indebtness	\$ 2,110,331	\$ 2,150,000	\$ 2,358,701	\$ 2,350,000
8860 Interest	4,743	5,000	5,646	6,000
8980 Transfers In	<u>0</u>	<u>          </u>	<u>0</u>	<u>          </u>
Total Revenue	2,115,074	2,155,000	2,364,347	2,356,000
TOTAL BEG. BALANCE & REVENUE	\$ 3,171,339	\$ 3,191,760	\$ 3,401,107	\$ 3,845,791
Estimated Expenditures				
5000 Services	\$ 100	\$ 125	\$ 1,800	\$ 1,800
7110 Debt Retirement	650,000	750,000	750,000	860,000
7130 Debt Interest	1,484,479	1,458,323	1,159,516	1,335,332
7300 Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 2,134,579</u>	<u>\$ 2,208,448</u>	<u>\$ 1,911,316</u>	<u>\$ 2,197,132</u>
ENDING FUND BALANCE	<u>\$ 1,036,760</u>	<u>\$ 983,312</u>	<u>\$ 1,489,791</u>	<u>\$ 1,648,659</u>

2015-16 FINAL BUDGET  
BOND REDEMPTION FUND SFID #2 ( FUND 211)

		2013-14 Actual	2014-15 Final	2014-15 Actual	2015-16 Final Budget
Beginning Balance	\$	463,260	\$ 559,785	559,785	\$ 614,130
Estimated Revenue					
8814 Voted Indebtness	\$	931,030	\$ 935,000	939,702	\$ 935,000
8860 Interest		2,208	2,300	2,627	2,700
8940 Sale of Bonds		0	0	0	0
8980 Transfers In		0	0	0	0
		<u>933,238</u>	<u>937,300</u>	<u>942,329</u>	<u>937,700</u>
Total Revenue		933,238	937,300	942,329	937,700
TOTAL BEG. BALANCE & REVENUE	\$	1,396,498	\$ 1,497,085	1,502,114	\$ 1,551,830
Estimated Expenditures					
5000 Services	\$	100	\$ 125	100	\$ 125
7110 Debt Retirement		375,000	445,000	445,000	515,000
7130 Debt Interest		461,613	442,883	442,884	456,125
7300 Transfers		0	0	0	0
		<u>836,713</u>	<u>888,008</u>	<u>887,984</u>	<u>971,250</u>
TOTAL EXPENDITURES	\$	<u>836,713</u>	<u>888,008</u>	<u>887,984</u>	<u>971,250</u>
ENDING FUND BALANCE	\$	<u>559,785</u>	<u>609,077</u>	<u>614,130</u>	<u>580,580</u>

2015-16 FINAL BUDGET  
CHILD DEVELOPMENT FUND (FUND 330)

	2013-14 Actual	2014-15 Final	2014-15 Actual	2015-16 Final Budget
Beginning Balance	\$ 0	\$ 143,626	\$ 143,626	\$ 143,626
Estimated Revenue				
8100 Federal Revenue	\$ 478,957	\$ 358,584	\$ 481,066	\$ 1,195,598
8600 State Income	484,253	804,575	463,256	546,558
8860 Interest	635	1,000	1,044	1,000
8870 Student Fees	88,328	55,727	38,900	31,702
8890 Other Income	706	0	4,097	0
8980 Transfers In	<u>102,871</u>	<u>88,937</u>	<u>87,044</u>	<u>99,530</u>
Total Revenue	1,155,750	1,308,823	1,075,407	1,874,388
TOTAL BEG. BALANCE & REVENUE	\$ 1,155,750	\$ 1,452,449	\$ 1,219,033	\$ 2,018,014
Estimated Expenditures				
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	544,774	540,068	564,292	785,828
3000 Employee Benefits	314,099	344,094	323,501	544,951
4000 Supplies	72,271	74,246	90,005	79,220
5000 Other Oper. Expenses	28,197	64,582	40,418	105,663
6000 Capital Outlay	8,167	2,428	7,499	578
7300 Transfers Out	<u>44,616</u>	<u>84,206</u>	<u>49,692</u>	<u>106,458</u>
TOTAL EXPENDITURES	<u>\$ 1,012,124</u>	<u>\$ 1,109,624</u>	<u>\$ 1,075,407</u>	<u>\$ 1,622,698</u>
ENDING FUND BALANCE	<u>\$ 143,626</u>	<u>\$ 342,825</u>	<u>\$ 143,626</u>	<u>\$ 395,316</u>

2015-16 FINAL BUDGET  
MERCED COLLEGE FARM FUND (FUND 340)

	2013-14 Actual	2014-15 Final	2014-15 Actual	2015-16 Final Budget
Beginning Balance	\$ 39,615	\$ 33,829	\$ 33,829	\$ 12,279
Estimated Revenue				
8820 Donations	\$ 0	\$ 0	\$ 0	\$ 0
8840 Sales	56,136	88,650	72,094	75,974
8850 Rent/Boarding Fees	36,388	68,745	0	80,676
8860 Interest	78	100	82	100
8890 Other Local Income	9,375	9,300	0	0
8910 Sale of Assets	0	0	0	0
8980 Transfers In	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	101,977	166,795	72,176	156,750
TOTAL BEG. BALANCE & REVENUE	\$ 141,592	\$ 200,624	\$ 106,005	\$ 169,029
Estimated Expenditures				
1000 Cert. Salaries	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	847	2,400	2,113	2,400
3000 Employee Benefits	79	223	197	200
4000 Supplies	64,586	84,711	49,967	60,396
5000 Other Operating Expenses	42,251	82,882	41,449	78,760
6000 Capital Outlay	0	0	0	0
7300 Transfers	0	0	0	0
7500 Grants	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$ 107,763	\$ 170,216	\$ 93,726	\$ 141,756
ENDING FUND BALANCE	<u>\$ 33,829</u>	<u>\$ 30,408</u>	<u>\$ 12,279</u>	<u>\$ 27,273</u>

2015-16 FINAL BUDGET  
CAPITAL PROJECTS FUND ( FUND 410)

	2013-14 Actual	2014-15 Final	2014-15 Actual	2015-16 Final Budget
Beginning Balance	\$ 2,629,724	\$ 2,909,409	\$ 2,909,409	\$ 3,360,525
Estimated Revenue				
8600 State Revenue	\$ 449,813	\$ 299,012	\$ 900,273	\$ 929,915
8860 Interest	9,615	10,000	13,141	13,000
8890 Other Income	137,835	90,000	125,723	90,051
8841 Other Loans	0	0	0	0
8910 Sale of Land	0	0	0	0
8941 Other Long-Term Debt	0	0	0	0
8980 Transfers In	<u>1,207,111</u>	<u>1,070,508</u>	<u>1,024,521</u>	<u>1,058,647</u>
Total Revenue	1,804,374	1,469,520	2,063,658	2,091,613
TOTAL BEG. BALANCE & REVENUE	\$ 4,434,098	\$ 4,378,929	\$ 4,973,067	\$ 5,452,138
Estimated Expenditures				
2000 Classified Salaries	\$ 0	\$ 0	\$ 0	\$ 0
5000 Services	15,977	0	2,551	0
6000 Capital Outlay	1,508,712	1,945,282	1,547,877	2,432,548
7300 Transfers	<u>0</u>	<u>0</u>	<u>62,114</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 1,524,689</u>	<u>\$ 1,945,282</u>	<u>\$ 1,612,542</u>	<u>\$ 2,432,548</u>
ENDING FUND BALANCE	<u>\$ 2,909,409</u>	<u>\$ 2,433,647</u>	<u>\$ 3,360,525</u>	<u>\$ 3,019,590</u>

2015-16 FINAL BUDGET  
BOND CONSTRUCTION FUND SFID #1 ( FUND 420)

	2013-14 Actual	2014-15 Final	2014-15 Actual	2015-16 Final Budget
Beginning Balance	\$ 8,130,746	\$ 8,097,538	\$ 8,097,538	\$ 7,944,661
Estimated Revenue				
8860 Interest	\$ 15,636	\$ 20,000	\$ 14,261	\$ 15,000
8940 Sale of Bonds	0	0	0	0
8980 Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	15,636	20,000	14,261	15,000
TOTAL BEG. BALANCE & REVENUE	\$ 8,146,382	\$ 8,117,538	\$ 8,111,799	\$ 7,959,661
Estimated Expenditures				
2000 Classified Salaries	\$ 0	\$ 0	\$ 0	\$ 0
3000 Benefits	0	0	0	0
5000 Services	5,112	5,000	2,480	2,520
6000 Capital Outlay	44,079	604,768	164,658	680,970
7120 Bond Issuance Costs	(347)	0	0	0
7300 Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 48,844</u>	<u>\$ 609,768</u>	<u>\$ 167,138</u>	<u>\$ 683,490</u>
ENDING FUND BALANCE	<u>\$ 8,097,538</u>	<u>\$ 7,507,770</u>	<u>\$ 7,944,661</u>	<u>\$ 7,276,171</u>



2015-16 FINAL BUDGET  
BOND CONSTRUCTION FUND SFID #2 ( FUND 421)

	2013-14 Actual	2014-15 Final	2014-15 Actual	2015-16 Final Budget
Beginning Balance	\$ 458,015	\$ 487,806	\$ 487,806	\$ 489,972
Estimated Revenue				
8860 Interest	\$ 2,888	\$ 3,500	\$ 2,916	\$ 3,000
8940 Sale of Bonds	0	0	0	0
8942 Refunding of Bonds	0	0	0	0
8980 Transfers In	0	0	0	0
	<u>2,888</u>	<u>3,500</u>	<u>2,916</u>	<u>3,000</u>
Total Revenue	2,888	3,500	2,916	3,000
TOTAL BEG. BALANCE & REVENUE	\$ 460,903	\$ 491,306	\$ 490,722	\$ 492,972
Estimated Expenditures				
2000 Salaries	\$ 0	\$ 0	\$ 0	\$ 0
3000 Benefits	0	0	0	0
5000 Services	712	1,000	750	1,000
6000 Capital Outlay	(27,615)	40,000	0	40,000
7140 Bond Arbitrage Rebate	0	0	0	0
7300 Transfers	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	\$ <u>(26,903)</u>	\$ <u>41,000</u>	\$ <u>750</u>	\$ <u>41,000</u>
ENDING FUND BALANCE	\$ <u>487,806</u>	\$ <u>450,306</u>	\$ <u>489,972</u>	\$ <u>451,972</u>

2015-16 FINAL BUDGET  
MERCED COLLEGE BOOKSTORE (FUND 510)

	2013-14 Actual	2014-15 Final	2014-15 Actual	2015-16 Final Budget
Beginning Balance	\$ 63,039	\$ (118,218)	\$ (118,218)	\$ (387,535)
Prior Year Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Beginning Balance	63,039	(118,218)	(118,218)	(387,535)
 Estimated Income				
Income	\$ 2,391,207	\$ 2,615,263	\$ 2,254,284	\$ 2,300,000
Cost of Goods Sold	1,811,745	1,981,585	1,770,627	1,806,420
Gross Profit	579,462	633,678	483,657	493,580
 Estimated Expenditures				
			(12,617)	
			42.31%	
2000 Salaries	\$ 413,981	\$ 422,219	\$ 401,364	\$ 405,000
3000 Benefits	185,999	189,703	169,815	171,356
4000 Supplies	12,618	10,000	9,118	10,000
5000 Services	128,121	115,000	157,677	115,000
6000 Capital Outlay	0	0	0	0
7000 Transfers	20,000	15,000	15,000	15,000
 TOTAL EXPENDITURES	 <u>\$ 760,719</u>	 <u>\$ 751,922</u>	 <u>\$ 752,974</u>	 <u>\$ 716,356</u>
 Net Profit	 (181,257)	 (118,244)	 (269,317)	 (222,776)
 ENDING FUND BALANCE	 <u>\$ (118,218)</u>	 <u>\$ (236,462)</u>	 <u>\$ (387,535)</u>	 <u>\$ (610,311)</u>

2015-16 FINAL BUDGET  
 RETIREE HEALTH BENEFITS FUND (FUND 610)

	2013-14 Actual	2014-15 Final	2014-15 Actual	2015-16 Final Budget
Beginning Balance	\$ 4,234,168	\$ 4,255,391	\$ 4,255,391	\$ 3,984,160
Prior Year Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Beginning Balance	4,234,168	4,255,391	4,255,391	3,984,160
 Estimated Revenue				
8860 Interest Income	\$ 21,223	\$ 23,000	\$ 19,992	\$ 20,000
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	21,223	23,000	19,992	20,000
TOTAL BEG. BALANCE & REVENUE	\$ 4,255,391	\$ 4,278,391	\$ 4,275,383	\$ 4,004,160
 Estimated Expenditures				
3000 Employee Benefits	\$ 0	\$ 0	\$ 291,223	\$ 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>0</u>	\$ <u>0</u>	\$ <u>291,223</u>	\$ <u>0</u>
ENDING FUND BALANCE	<u>\$ 4,255,391</u>	<u>\$ 4,278,391</u>	<u>\$ 3,984,160</u>	<u>\$ 4,004,160</u>

2015-16 FINAL BUDGET  
ASSOCIATED STUDENTS OF MERCED COLLEGE (FUND 710)

	2013-14 Actual	2014-15 Final	2014-15 Actual	2015-16 Final Budget
Beginning Balance	\$ 200,777	\$ 216,198	\$ 216,198	\$ 215,271
Estimated Revenue				
8820 Donations	\$ 2,082	\$ 1,200	\$ 250	\$ 1,200
8840 Sales	12,756	3,600	13,975	3,600
8850 Booth Rentals	0	3,000	0	3,000
8860 Interest	1,304	4,000	1,247	4,000
8880 ASB Cards	14,205	3,600	24,081	3,600
8890 Other Local Income	9,806	9,000	5,985	9,000
8980 Transfers In	<u>6,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	46,153	24,400	45,538	24,400
TOTAL BEG. BALANCE & REVENUE	\$ 246,930	\$ 240,598	\$ 261,736	\$ 239,671
Estimated Expenditures				
4000 Supplies	\$ 13,156	\$ 37,647	\$ 20,638	\$ 37,647
5000 Other Oper. Expenses	15,972	10,245	23,038	11,191
6000 Capital Outlay	0	0	0	0
7300 Transfers Out	604	0	1,389	0
7500 Student Financial Aid	<u>1,000</u>	<u>3,800</u>	<u>1,400</u>	<u>3,000</u>
TOTAL EXPENDITURES	\$ <u>30,732</u>	\$ <u>51,692</u>	\$ <u>46,465</u>	\$ <u>51,838</u>
ENDING FUND BALANCE	<u>\$ 216,198</u>	<u>\$ 188,906</u>	<u>\$ 215,271</u>	<u>\$ 187,833</u>

2015-16 FINAL BUDGET  
STUDENT FINANCIAL AID FUND (FUND 740)

	2013-14 Actual	2014-15 Final	2014-15 Actual	2015-16 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0
Estimated Revenue				
8100 Federal Revenue	\$ 20,944,750	\$ 19,981,738	\$ 20,440,994	\$ 20,911,137
8600 State Revenue	1,568,806	1,700,000	1,789,484	1,700,000
8890 Other Local Income	0	0	0	0
8980 Transfers In	<u>136,188</u>	<u>125,000</u>	<u>112,310</u>	<u>125,000</u>
Total Revenue	22,649,744	21,806,738	22,342,788	22,736,137
TOTAL BEG. BALANCE & REVENUE	\$ 22,649,744	\$ 21,806,738	\$ 22,342,788	\$ 22,736,137
Estimated Expenditures				
7300 Transfers Out	\$ 5,000	\$ 5,000	\$ 95,000	\$ 50,000
7500 Student Fin. Aid	<u>22,644,744</u>	<u>21,801,738</u>	<u>22,247,788</u>	<u>22,686,137</u>
TOTAL EXPENDITURES	\$ <u>22,649,744</u>	\$ <u>21,806,738</u>	\$ <u>22,342,788</u>	\$ <u>22,736,137</u>
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>