

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2016-2017)

(Budget Report for Fiscal Year 2017-2018)

District: MERCED

District Code: 530

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

District Chief Business Officer

Date

District Superintendent

Date

Contact: Joe Allison

(209) 384-6108

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2017. 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: 2016-2017

Budget Year: 2017-2018

District ID: 530

Name: MERCED

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	11,932,629	11,932,629		11,932,629
Other	1300	5,203,398	5,203,398		5,203,398
Total Instructional Salaries		17,136,027	17,136,027	0	17,136,027
Non-Instructional Salaries					
Contract or Regular	1200		3,480,426	70,901	3,551,327
Other	1400		276,960	83,199	360,159
Total Non-Instructional Salaries		0	3,757,386	154,100	3,911,486
Total Academic Salaries		17,136,027	20,893,413	154,100	21,047,513
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		7,799,722	216,456	8,016,178
Other	2300		551,985	152,827	704,812
Total Non-Instructional Salaries		0	8,351,707	369,283	8,720,990
Instructional Aides					
Regular Status	2200	1,023,097	1,023,097		1,023,097
Other	2400	268,664	268,664		268,664
Total Instructional Aides		1,291,761	1,291,761	0	1,291,761
Total Classified Salaries		1,291,761	9,643,468	369,283	10,012,751
Employee Benefits	3000	8,315,255	17,451,605	188,693	17,640,298
Supplies and Materials	4000		484,647	74,593	559,240
Other Operating Expenses	5000	78,099	5,247,316	310,295	5,557,611
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		26,821,142	53,720,449	1,096,964	54,817,413

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 530

Name: MERCED

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	1,961,734	1,961,734		1,961,734
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,199,927		2,199,927
Objects to Exclude	Object Code				
Rents and Leases	5060		17,432	2,721	20,153
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		818		818
Instructional Supplies & Materials	4300		67,380		67,380
Noninstructional, Supplies & Materials	4400		72,665		72,665
Total Supplies and Materials		0	140,863	0	140,863
Other Operating Expenses and Services	5000		982,387		982,387

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 530

Name: MERCED

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410		102,570		102,570
Equipment - Replacement	6420				0
Total Equipment		0	102,570	0	102,570
Total Capital Outlay		0	102,570	0	102,570
Other Outgo	7000				0
Total Exclusions		1,961,734	5,404,913	2,721	5,407,634
Total for ECS 84362, 50% Law		24,859,408	48,315,536	1,094,243	49,409,779
Percent of CEE (Instructional Salary Cost / Total CEE)		51.45%	100.00%		
50% of Current Expense of Education			24,157,768		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		24,859,408	48,315,536	1,094,243	49,409,779
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		26,821,142	53,720,449	1,096,964	54,817,413
Capital Expenditures	6000	202,867	1,426,277	637,451	2,063,728
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		27,024,009	55,146,726	1,734,415	56,881,141

For Year Ended June 30, 2017

District ID: 530

Name: MERCED

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	62,720	11,705	74,425
In County Treasury	9112	4,230,615	6,605,929	10,836,544
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	3,500		3,500
Investments (at cost)	9120			0
Accounts Receivable	9130	7,622,137	1,865,561	9,487,698
Due from Other Funds	9140	993,549		993,549
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	189,539	13,890	203,429
TOTAL ASSETS		13,102,060	8,497,085	21,599,145
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	342,429	1,717,350	2,059,779
Accrued Salaries and Wages Payable	9520	946,714	518	947,232
Compensated Absences Payable Current	9530	605,837		605,837
Due to Other Funds	9540		340,188	340,188
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,812,001	3,597,133	6,409,134
TOTAL LIABILITIES		4,706,981	5,655,189	10,362,170

For Year Ended June 30, 2017

District ID: 530

Name: MERCED

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		2,841,896	2,841,896
Committed Fund Balance	9753	3,675,333		3,675,333
Assigned Fund Balance	9754	4,005,330		4,005,330
Total Designated Fund Balance		7,680,663	2,841,896	10,522,559
Uncommitted Fund Balance	9790	714,416		714,416
TOTAL FUND EQUITY		8,395,079	2,841,896	11,236,975
TOTAL LIABILITIES AND FUND EQUITY		13,102,060	8,497,085	21,599,145

- 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, 2017

District ID: 530

Name: MERCED

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	2,661,199		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	15,670		
Due from Other Funds	9140			
TOTAL ASSETS		2,676,869	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560	666,052		
Deferred Revenues	9570			
TOTAL LIABILITIES		666,052	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, 2017

District ID: 530

Name: MERCED

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	2,010,817		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		2,010,817	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		2,010,817	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,676,869	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, 2017

District ID: 530

Name: MERCED

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			179,326	276		
In County Treasury	9112			148,327	27,239		
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			27,873			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			746	2,040		
TOTAL ASSETS		0	0	356,272	29,555	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			1,804	5,792		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			6,563	193		
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			347,905			
TOTAL LIABILITIES		0	0	356,272	5,985	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, 2017

District ID: 530

Name: MERCED

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	23,570	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	23,570	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	23,570	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	356,272	29,555	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 530

Name: MERCED

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,240		
In County Treasury	9112	2,635,230	2,055,486	
Cash With Fiscal Agents	9113		6,376,028	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	40,600		
Due from Other Funds	9140	953,898		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		3,630,968	8,431,514	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	64,194		
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	832,247		
TOTAL LIABILITIES		896,441	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 530

Name: MERCED

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	536,595	8,431,514	
Committed Fund Balance	9753			
Assigned Fund Balance	9754	2,197,932		
Total Designated Fund Balance		2,734,527	8,431,514	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		2,734,527	8,431,514	0
TOTAL LIABILITIES AND FUND EQUITY		3,630,968	8,431,514	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 530

Name: MERCED

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	54,206			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	12,944			
Investments (at cost)	9120				
Accounts Receivable	9130	47,186			
Due from Other Funds	9140	58,209			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	586,264			
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	158,925			
Accumulated Depreciation Equipment	9351	67,920			
Work in Progress	9360				
Total Fixed Assets		91,005	0	0	0
TOTAL ASSETS		849,814	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, 2017

District ID: 530

Name: MERCED

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	(121,226)			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	1,584,030			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		1,462,804	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	1,462,804	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, 2017

District ID: 530

Name: MERCED

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790	(612,990)			
Total Reserved Fund Balance		(612,990)	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		(612,990)	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		849,814	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 530

Name: MERCED

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	3,596,605	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		3,596,605	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 530

Name: MERCED

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 530

Name: MERCED

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	3,596,605	
Unassigned	9790		
Total Reserved Fund Balance		3,596,605	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		3,596,605	0
TOTAL LIABILITIES AND FUND EQUITY		3,596,605	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 530

Name: MERCED

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111				259,350	571,815			704,451
In County Treasury	9112	139,949							
Cash With Fiscal Agents	9113								12,259
Revolving Cash Accounts	9114								
Investments (at cost)	9120					3,595,096			1,317,501
Accounts Receivable	9130	1,156			121,766				798,623
Due from Other Funds	9140	151,166				110,265			71,076
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		292,271	0	0	381,116	4,277,176	0	0	2,903,910

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 530

Name: MERCED

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				108,342	1,250			26,907
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				220,569	75,486			18,681
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	32,286			52,205				
Total Current Liabilities and Deferred Revenue		32,286	0	0	381,116	76,736	0	0	45,588
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	32,286	0	0	381,116	76,736	0	0	45,588

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 530

Name: MERCED

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	259,985							2,607,903
Unassigned	9790								250,419
Total Reserved Fund Balance		259,985	0	0	0	0	0	0	2,858,322
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751					3,048,612			
Restricted Fund Balance	9752					1,151,828			
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	4,200,440	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		259,985	0	0	0	4,200,440	0	0	2,858,322
TOTAL LIABILITIES AND FUND EQUITY		292,271	0	0	381,116	4,277,176	0	0	2,903,910

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 530

Name: MERCED

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		489,736	489,736
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		84,138	84,138
Student Financial Aid	8150	25,250		25,250
Veterans Education	8160	1,350		1,350
Vocational and Technical Education Act (VATEA)	8170		411,825	411,825
Other Federal Revenues	8190		106,970	106,970
Total Federal Revenues	8100	26,600	1,092,669	1,119,269
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	32,768,312		32,768,312
Other General Apportionment	8613	518,001		518,001
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,362,545	1,362,545
Disabled Students Programs and Services(DSPS)	8623		784,753	784,753
Temporary Assistance for Needy Families (TANF)	8624		(1,778)	(1,778)
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		403,272	403,272
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		7,180,846	7,180,846

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 530

Name: MERCED

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	7,498,737		7,498,737
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,727,383	1,727,383
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	112,581		112,581
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	3,965		3,965
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,225,820	415,869	1,641,689
State Mandated Costs	8685	1,155,426		1,155,426
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	41,667	215,799	257,466
Total State Revenues	8600	43,324,509	12,088,689	55,413,198

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 530

Name: MERCED

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	10,217,611		10,217,611
Tax Allocation, Supplemental Roll	8812	293,056		293,056
Tax Allocation, Unsecured Roll	8813	745,108		745,108
Prior Years Taxes	8816	21,092		21,092
Education Revenues Augmentation Fund (ERAF)	8817	(77,915)		(77,915)
Redevelopment Agency Funds - Pass Through	8818	422,158		422,158
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		62,546	62,546
Other Contract Services	8832			0
Sales and Commissions	8840	82,779		82,779
Rentals and Leases	8850	31,500		31,500
Interest and Investment Income	8860	168,089		168,089
Student Fees and Charges	8870			
Community Services Classes	8872	216,588		216,588
Dormitory	8873			0
Enrollment	8874	2,530,279		2,530,279
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		398,836	398,836
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	53,827		53,827
Nonresident Tuition	8880	920,569		920,569
Parking Services and Public Transportation	8881		429,906	429,906
Other Student Fees and Charges	8885	81,060		81,060
Other Local Revenues	8890	535,598	679,458	1,215,056
Total Local Revenues	8800	16,241,399	1,570,746	17,812,145
Total Revenues		59,592,508	14,752,104	74,344,612

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 530

Name: MERCED

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	2,723		2,723
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,210,430	8,390,231	9,600,661
Total Other Financing Sources	8900	1,213,153	8,390,231	9,603,384
Total Revenues and Other Financing Sources		60,805,661	23,142,335	83,947,996

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 530

Name: MERCED

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	917,219	2,795	80,680	592,833		1,593,527
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	38,575					38,575
Biological Sciences	0400	1,851,203	2,987	93,891	79,021		2,027,102
Business and Management	0500	774,184	89,890	164,677	19,587		1,048,338
Communications	0600	64,023	2,200	2,427	67,634		136,284
Computer and Information Science	0700	888,560	16,689	24,086			929,335
Education	0800	1,625,609	19,747	17,796	147,345		1,810,497
Engineering and Related Industrial Technology	0900	1,407,627	8,386	98,217	615,940		2,130,170
Fine and Applied Arts	1000	1,239,435	45,214	35,449	34,229		1,354,327
Foreign language	1100	569,193		871			570,064
Health	1200	2,231,076	367,735	131,349	414,856		3,145,016
Consumer Education And Home Economics	1300	815,281	38,812	143,315	23,866		1,021,274
Law	1400						0
Humanities(Letters)	1500	4,786,707	139,526	11,624			4,937,857
Library Science	1600	18,929					18,929
Mathematics	1700	2,726,320	1,019	9,728	518		2,737,585
Military Studies	1800						0
Physical Sciences	1900	1,554,512		26,399	10,002		1,590,913
Psychology	2000	645,173		961			646,134
Public Affairs and Services	2100	540,598	74,404	17,328	62,001		694,331
Social Sciences	2200	1,726,730		5,534	1,659		1,733,923
Commercial Services	3000						0
Interdisciplinary Studies	4900	987,280	206,148	230,205	73,456		1,497,089
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,961,734					1,961,734
Sub-Total Instructional Activites		27,369,968	1,015,552	1,094,537	2,142,947		31,623,004
Total Expenditures for GF Activities*		27,369,968	33,014,079	9,474,648	4,729,588	11,250,310	85,838,593

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		3,813,167	142,341	219,120		4,174,628
Course and Curriculum Development	6020		134,244				134,244
Academic / Faculty Senate	6030		44,499	6,210			50,709
Other Instructional Administration & Governance	6090		226,085	26,069			252,154
Total Instructional Admin. & Governance		0	4,217,995	174,620	219,120	0	4,611,735
Instructional Support Services	6100						
Learning Center	6110		708,307	8,990	30,260		747,557
Library	6120		1,597,708	150,140	101,439		1,849,287
Media	6130		775,692	18,238	56,492		850,422
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	3,081,707	177,368	188,191	0	3,447,266
Admissions and Records	6200		692,339	59,854	1,248		753,441
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,284,540	12,178	6,332		4,303,050
Matriculation and Student Assessment	6320		118,006	254			118,260
Transfer Programs	6330		47,730	1,994			49,724
Career Guidance	6340		11,941	6,588			18,529
Other Student Counseling and Guidance	6390		67,340				67,340
Total Student Counseling and Guidance		0	4,529,557	21,014	6,332	0	4,556,903

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		701,958	84,535	14,003		800,496
Extended Opportunity Programs and Services (EOPS)	6430		601,584	25,605		579,352	1,206,541
Health Services	6440		172,252	58,378	1,393		232,023
Student Personnel Administration	6450		1,142,729	534,282	276,940		1,953,951
Financial Aid Administration	6460		1,210,495	34,232	4,839		1,249,566
Job Placement Services	6470		12,860				12,860
Veterans Services	6480		74,632	8,967	100,697		184,296
Miscellaneous Student Services	6490		1,556,636	1,202,511	239,837	4,375,317	7,374,301
Total Other Student Services		0	5,473,146	1,948,510	637,709	4,954,669	13,014,034
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,173,889	497,726	62,386		1,734,001
Custodial Services	6530		1,481,630	143,782	12,904		1,638,316
Grounds Maintenance and Repairs	6550		660,597	77,794	100,906		839,297
Utilities	6570			1,538,451			1,538,451
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	3,316,116	2,257,753	176,196	0	5,750,065
Planning, Policymaking and Coordinations	6600		1,748,366	1,133,047	330,494		3,211,907

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		242,279	126,985	5,660		374,924
Fiscal Operations	6720		1,522,861	235,743	35,125		1,793,729
Human Resources Management	6730		727,669	389,531	55,623		1,172,823
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,199,927				2,199,927
Staff Development	6750		34,202	7,210			41,412
Staff Diversity	6760			13,930	2,539		16,469
Logistical Services	6770		1,632,661	154,113	151,042		1,937,816
Management Information Systems	6780		1,560,100	1,128,770	128,403		2,817,273
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	0	7,919,699	2,056,282	378,392	0	10,354,373
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		137,552	82,267			219,819
Community Use of Facilities	6830		13,593				13,593
Economic Development	6840		63,347	305			63,652
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	214,492	82,572	0	0	297,064

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2016-2017

Budget Year: 2017-2018

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				9,179		9,179
Child Development Centers	6920		170,737		17,725		188,462
Farm Operations	6930						0
Food Services	6940			67,113	352,896		420,009
Parking	6950			86,025	31,758		117,783
Student and Co-Curricular Activities	6960		603,356	314,711	187,710		1,105,777
Student Housing	6970						0
Other Ancillary Services	6990		28,519	1,242			29,761
Total Ancillary Services	6900	0	802,612	469,091	599,268	0	1,870,971
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		2,498				2,498
Total Auxiliary Operations	7000	0	2,498	0	0	0	2,498

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 530

Name: MERCED

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100				49,691		49,691
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					6,080,048	6,080,048
Student Aid	7320					215,593	215,593
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,295,641	6,295,641
Sub-Total Non-Instructional Activites			31,998,527	8,380,111	2,586,641	11,250,310	54,215,589
Total Expenditures General Fund: activities *		27,369,968	33,014,079	9,474,648	4,729,588	11,250,310	85,838,593

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MERCED

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$63,678,079
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	9,621.38		
	2. 2016-2017 Second Period Actual FTES	9,550.90		
	3. 2016-2017 Population change factor (C2/C1)	0.9927		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$65,545,797
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)			\$65,545,797
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$65,545,797
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			42,048,833
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			105,000
C.	Local Property taxes			12,320,675
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			50,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			416,406
H.	2017-2018 Appropriations Subject to Limit			\$54,108,102

For Actual Year: 2016-2017

Budget Year: 2017-2018

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	26,600	30,000	1,092,669	984,421	1,119,269	1,014,421
State Revenues	8600	43,324,509	43,903,833	12,088,689	17,850,759	55,413,198	61,754,592
Local Revenues	8800	16,241,399	17,086,998	1,570,746	1,035,396	17,812,145	18,122,394
Total Revenues		59,592,508	61,020,831	14,752,104	19,870,576	74,344,612	80,891,407
EXPENDITURES:							
Academic Salaries	1000	21,047,513	20,914,525	3,908,865	4,790,659	24,956,378	25,705,184
Classified Salaries	2000	10,012,751	9,958,863	4,275,441	5,285,121	14,288,192	15,243,984
Employee Benefits	3000	17,640,297	18,151,817	3,499,180	4,177,851	21,139,477	22,329,668
Supplies and Materials	4000	598,216	629,974	639,431	450,535	1,237,647	1,080,509
Other Operating Expenses and Services	5000	5,968,908	6,461,270	2,268,093	6,866,802	8,237,001	13,328,072
Capital Outlay	6000	2,063,728	3,287,062	2,665,860	1,633,897	4,729,588	4,920,959
Total Expenditures		57,331,413	59,403,511	17,256,870	23,204,865	74,588,283	82,608,376
Excess /(Deficiency) of Revenues over Expenditures		2,261,095	1,617,320	(2,504,766)	(3,334,289)	(243,671)	(1,716,969)
Other Financing Sources	8900	1,213,153	540,000	8,390,231	4,725,234	9,603,384	5,265,234
Other Outgo	7000	5,542,010	4,852,046	5,708,300	1,968,003	11,250,310	6,820,049
Net Increase/(Decrease) in Fund Balance		(2,067,762)	(2,694,726)	177,165	(577,058)	(1,890,597)	(3,271,784)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	10,236,788	8,395,079	2,890,782	2,841,894	13,127,570	11,236,973
Prior Years Adjustments	9020	226,053		(226,053)		0	
Adjusted Beginning Balance	9030	10,462,841		2,664,729		13,127,570	
Ending Fund Balance, June 30		8,395,079	5,700,353	2,841,894	2,264,836	11,236,973	7,965,189

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2016-2017

Budget Year: 2017-2018

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	3,168,046	3,165,000				
Total Revenues		3,168,046	3,165,000	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	1,480,000	1,715,000				
Debt Interest and Other Service Charges	7120	1,602,785	1,550,099				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	3,082,785	3,265,099	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(3,082,785)	(3,265,099)	0	0	0	0
Net Increase/Decrease in Fund Balance		85,261	(100,099)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	1,925,556	2,010,817		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,925,556		0		0	
Ending Fund Balance, June 30		2,010,817	1,910,718	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					835,164	1,221,577
State Revenues	8600					580,158	581,915
Local Revenues	8800					20,086	16,839
Total Income		0	0	0	0	1,435,408	1,820,331
Expenditures							
Academic Salaries	1000					550	
Classified Salaries	2000					666,999	688,903
Employee Benefits	3000					524,691	588,533
Supplies and Materials	4000					76,154	71,677
Other Operating Expenses and Services	5000					47,327	109,467
Capital Outlay	6000					75,915	14,779
Total Expenditures		0	0	0	0	1,391,636	1,473,359
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	43,772	346,972
Other Financing Sources	8900						
Other Outgo	7000					43,772	49,445
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	297,527
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	297,527

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	63,528	132,302				
Total Income		63,528	132,302	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	177	2,400				
Employee Benefits	3000	17	200				
Supplies and Materials	4000	26,264	56,666				
Other Operating Expenses and Services	5000	35,836	56,457				
Capital Outlay	6000						
Total Expenditures		62,294	115,723	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		1,234	16,579	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,234	16,579	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	22,333	23,567		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	22,333		0		0	
Ending Fund Balance, June 30		23,567	40,146	0	0	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	920,311	1,232,345				
Local Revenues	8800	146,373	110,000	72,767	64,500		
Total Income		1,066,684	1,342,345	72,767	64,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			2,480	2,500		
Capital Outlay	6000	2,002,175	2,000,000	99,217	750,322		
Total Expenditures		2,002,175	2,000,000	101,697	752,822	0	0
Excess /(Deficiency) of Revenues over Expenditures		(935,491)	(657,655)	(28,930)	(688,322)	0	0
Other Financing Sources	8900	1,160,517	2,320,104				
Other Outgo	7000	210,372		(3,918)			
Net Increase/(Decrease) in Fund Balance		14,654	1,662,449	(25,012)	(688,322)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,327,365	2,734,527	8,456,526	8,431,514		0
Prior Years Adustments	9020	(607,492)					
Adjusted Beginning Balance	9030	2,719,873		8,456,526		0	
Ending Fund Balance, June 30		2,734,527	4,396,976	8,431,514	7,743,192	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	2,242,751	2,500,000				
Other Financing Sources	8900						
Total Income		2,242,751	2,500,000	0	0	0	0
Cost of Sales	5890	1,682,066	1,700,000				
Gross Profit or Loss		560,685	800,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	453,500	430,825				
Employee Benefits	3000	203,666	193,484				
Supplies and Materials	4000	13,352	10,000				
Other Operating Expenses and Services	5000	155,623	125,000				
Capital Outlay	6000						
Total Expenditures		826,141	759,309	0	0	0	0
Net Profit or Loss		(265,456)	40,691	0	0	0	0
Other Outgo	7000	15,000	15,000				
Net Increase/(Decrease) in Fund Balance		(280,456)	25,691	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(332,534)	(612,990)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(332,534)		0		0	
Ending Fund Balance, June 30		(612,990)	(587,299)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	16,358	16,000				
Other Financing Sources	8900						
Total Income		16,358	16,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	419,593					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		419,593	0	0	0		
Net Profit or Loss		(403,235)	16,000	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(403,235)	16,000	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,999,840	3,596,605		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,999,840		0			
Ending Fund Balance, June 30		3,596,605	3,612,605	0	0		

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	155,369	24,400				
Total Income		155,369	24,400	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	31,201	50,383				
Other Operating Expenses and Services	5000	38,771	32,400				
Capital Outlay	6000	23,812	10,000				
Total Expenditures		93,784	92,783	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		61,585	(68,383)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	12,341					
Net Increase/(Decrease) in Fund Balance		49,244	(68,383)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	210,742	259,986		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	210,742		0		0	
Ending Fund Balance, June 30		259,986	191,603	0	0	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	17,644,663	18,981,738				
State Revenues	8600	2,909,584	2,700,000				
Local Revenues	8800			556,169			
Total Income		20,554,247	21,681,738	556,169	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			34,093			
Capital Outlay	6000						
Total Expenditures		0	0	34,093	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		20,554,247	21,681,738	522,076	0	0	0
Other Financing Sources	8900	159,896	125,000				
Other Outgo	7000	20,714,143	21,806,738	344,726			
Net Increase/(Decrease) in Fund Balance		0	0	177,350	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	4,023,090	4,200,440		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		4,023,090		0	
Ending Fund Balance, June 30		0	0	4,200,440	4,200,440	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			700,693	
Total Income		0	0	700,693	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			516,981	
Capital Outlay	6000				
Total Expenditures		0	0	516,981	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	183,712	0
Other Financing Sources	8900				
Other Outgo	7000			14,217	
Net Increase/(Decrease) in Fund Balance		0	0	169,495	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,654,470	2,858,322
Prior Years Adjustments	9020			34,357	
Adjusted Beginning Balance	9030	0		2,688,827	
Ending Fund Balance, June 30		0	0	2,858,322	2,858,322

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 530

Name: MERCED

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	3,621,186
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,160,517
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	61,949
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	15,400
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	158,611
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	97,947
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	6,169
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	43,772
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	206,619
12	RESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	3,753
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	15,000
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	11,341
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	5,000
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	50,000
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	87,677
12	RESTRICTED SUBFUND	79	OTHER TRUST FUNDS	14,217

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			1,225,820		884,135	
		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)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200	818			818		818
Instructional Supplies & Materials	4300	45,853	21,527		67,380	247,587	314,967
Noninstructional Supplies & Mtrls	4400	705	71,960		72,665		72,665
Total Supplies and Materials		47,376	93,487	0	140,863	247,587	388,450
Other Operating Expenses and Services	5000	102,621	879,766		982,387		982,387
Capital Outlay							
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410	4,946	97,624		102,570		102,570
Equipment - Replacement	6420				0		0
Total Capital Outlay		4,946	97,624	0	102,570		102,570
Other Outgo	7000				0		0
Total Expenditures		154,943	1,070,877	0	1,225,820	247,587	1,473,407
Ending Balance					0	636,548	636,548

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					636,548	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			636,548	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,250,000			636,548	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200	1,200			1,200		1,200
Instructional Supplies & Materials	4300	22,429	3,046		25,475	636,548	662,023
Noninstructional Supplies & Mtrls	4400	2,040	92,369		94,409		94,409
Total Supplies and Materials		25,669	95,415	0	121,084	636,548	757,632
Other Operating Expenses and Services	5000	162,875	926,962		1,089,837		1,089,837
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410	7,704	31,375		39,079		39,079
Equipment - Replacement	6420				0		0
Total Capital Outlay		7,704	31,375	0	39,079		39,079
Other Outgo	7000				0		0
Total Expenditures		196,248	1,053,752	0	1,250,000	636,548	1,886,548
Ending Balance					0	636,548	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 530

Name: MERCED

EPA Revenue	7,498,737
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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	7,498,737	0	0	7,498,737
TOTAL		7,498,737	0	0	7,498,737

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 530

Name: MERCED

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	1,979,598	1,042,185	3,021,783	N/A	N/A
2016-17	2,342,169	1,318,145	3,660,314	638,531	21.13%
2017-18	2,876,710	1,443,773	4,320,483	660,169	18.04%
2018-19	3,277,974	1,699,415	4,977,389	656,906	15.20%
2019-20	3,686,976	1,972,448	5,659,424	682,035	13.70%
2020-21	3,923,081	2,279,505	6,202,586	543,162	9.60%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The District has identified potential one-time funding to address these additional future expenses. Although a formal written plan has not been established at this time, the Board of Trustees has been made aware of the need to fund these increased pension costs through 2020-21. The District will continue factoring the increased costs into the annual budget process as well as continuing to pursue multi-year solutions to address both systems.