

2016-17 FINAL BUDGET
GENERAL FUND (FUND 110)
INCOME

	2014-15 Actual Income		2015-16 Final Budget		2015-16 Actual Income		2016-17 Final Budget	
FEDERAL	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
8150 PELL Administration	\$ 29,090		\$ 35,000		\$ 27,552		\$ 35,000	
8160 Veterans Education	2,556		5,000		2,214		5,000	
8190 Other Federal Revenue	0		0		0		0	
TOTAL FEDERAL	\$ 31,646	0.1%	\$ 40,000	0.1%	\$ 29,766	0.1%	\$ 40,000	0.1%
STATE	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
8610 General Apportionment	\$ 28,922,491		\$ 33,017,272		\$ 32,652,406		\$ 33,332,454	
8610 Deficit Factor	(158,197)		(269,789)		(135,396)		(137,689)	
8610 Prior Year Apportionment	121,173		0		293,609		0	
8611 Other General Apportionments	410,021		413,176		413,176		413,176	
8630 Education Protection Account (EPA)	9,139,897		8,557,671		8,513,020		8,044,183	
8670 State Tax Subventions	102,394		120,000		37,109		100,000	
8679 In Lieu Tax Revenue	3,437		7,000		3,562		5,000	
8680 Lottery Proceeds	1,294,780		1,300,000		1,535,783		1,550,000	
8692 Mandated Costs	684,566		300,000		273,025		250,000	
TOTAL STATE	\$ 40,520,562	75.1%	\$ 43,445,330	74.9%	\$ 43,586,294	74.2%	\$ 43,557,124	73.5%

2016-17 FINAL BUDGET
GENERAL FUND INCOME

	2014-15 Actual Income		2015-16 Final Budget		2015-16 Actual Income		2016-17 Final Budget	
LOCAL	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
8811 Secured Property Tax	\$ 8,815,468		\$ 9,950,442		\$ 9,696,746		\$ 10,500,517	
8812 Supplemental Property Taxes	179,742		100,000		146,286		150,000	
8813 Unsecured Property Taxes	654,532		650,000		693,993		650,000	
8816 Prior Year Property Taxes	29,540		40,000		9,862		40,000	
8817 ERAF - Property Taxes	(638,758)		(600,000)		(100,297)		(200,000)	
8818 RDA Property Taxes - Pass Through	37,829		50,000		53,896		50,000	
8819 RDA Property Taxes - Residual	176,358		50,000		151,550		50,000	
8819 RDA Property Taxes - Other	2,239		0		262,416		0	
8840 Sales and Commissions	68,320		75,000		67,440		75,000	
8850 Rental Income	18,600		18,600		27,000		27,000	
8860 Interest	44,723		50,000		64,901		74,500	
8870 Student Records	54,188		60,000		57,035		60,000	
8872 Community Services	277,424		300,000		286,902		300,000	
8874 Enrollment Fees	1,964,271		2,015,391		2,117,861		2,166,102	
8880 Nonresident Fees	865,592		936,500		891,696		936,500	
8880 Other Student Fees	87,564		13,500		122,401		63,500	
8890 Other Local Income	495,909		500,000		415,005		500,000	
8899 Other C.S. Income	23,140		40,000		13,041		25,000	
TOTAL LOCAL	\$ 13,156,681	24.4%	\$ 14,249,433	24.6%	\$ 14,977,734	25.5%	\$ 15,468,119	26.1%
OTHER FINANCING SOURCES								
8910 Sale of Equipment	\$ 37,176		\$ 35,000		\$ 20,982		\$ 30,000	
8980 Transfers In	184,800		250,000		145,207		150,000	
TOTAL FINANCING SOURCES	\$ 221,976	0.4%	\$ 285,000	0.5%	\$ 166,189	0.3%	\$ 180,000	0.3%
TOTAL INCOME	\$ 53,930,865	100.0%	\$ 58,019,763	100.0%	\$ 58,759,983	100.0%	\$ 59,245,243	100.0%

2016-17 FINAL BUDGET
OBJECT EXPENDITURE BUDGET

	2014-15 Actual Expenditures		2015-16 Final Budget		2015-16 Actual Expenditures		2016-17 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1000 Academic Salaries	\$19,243,207	35.4%	\$20,146,865	34.8%	\$20,671,390	35.4%	\$20,343,347	34.2%
2000 Classified Salaries	8,656,377	15.9%	9,272,199	16.0%	9,146,910	15.7%	9,680,266	16.3%
3000 Employee Benefits	15,707,404	28.9%	16,942,814	29.2%	16,665,622	28.6%	17,513,334	29.4%
4000 Supplies and Materials	535,465	1.0%	540,981	0.9%	531,392	0.9%	556,859	0.9%
5000 Other Operating Expenses	5,210,493	9.6%	5,869,457	10.1%	5,895,450	10.1%	5,902,070	9.9%
6000 Capital Outlay	250,249	0.5%	207,016	0.4%	448,366	0.8%	278,187	0.5%
7000 Other Outgo	<u>4,681,392</u>	<u>4.2%</u>	<u>4,981,810</u>	<u>8.6%</u>	<u>4,955,660</u>	<u>8.5%</u>	<u>5,209,706</u>	<u>8.8%</u>
TOTAL	<u>\$ 54,284,587</u>	<u>100.0%</u>	<u>\$ 57,961,142</u>	<u>100.0%</u>	<u>58,314,790</u>	<u>100.0%</u>	<u>\$ 59,483,769</u>	<u>100.0%</u>

2016-17 FINAL BUDGET
OBJECT EXPENDITURE DETAIL

	2014-15 Actual Expenditures		2015-16 Final Budget		2015-16 Actual Expenditures		2016-17 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1000 Academic Salaries:								
1100 Full-Time Instruction	\$ 10,612,469		\$ 11,731,432		\$ 11,842,432		\$ 11,892,663	
1200 Full-Time Non-Instr.	3,402,753		3,475,370		3,430,628		3,520,896	
1300 PT Instruction	4,862,892		4,500,000		4,962,541		4,500,000	
1400 PT Non-Instruction	365,093		440,063		435,789		429,788	
TOTAL ACADEMIC SALARIES	\$ 19,243,207	35.4%	\$ 20,146,865	34.8%	\$ 20,671,390	35.4%	\$ 20,343,347	34.2%
2000 Classified Salaries:								
2100 Full-Time Non-Instr.	\$ 6,689,396		\$ 7,247,248		\$ 7,190,476		\$ 7,679,345	
2200 Full-Time Instr. Aides	947,654		962,566		909,201		960,562	
2300 PT Non-Instruction	883,921		871,370		897,173		859,883	
2400 PT Instr. Aides	135,406		191,015		150,060		180,476	
TOTAL CLASSIFIED SALARIES	\$ 8,656,377	15.9%	\$ 9,272,199	16.0%	\$ 9,146,910	15.7%	\$ 9,680,266	16.3%
	<u>27,899,584</u>		<u>29,419,064</u>		<u>29,818,300</u>		<u>30,023,613</u>	
3000 Employee Benefits:								
3100 STRS	\$ 1,521,968		\$ 2,027,309		\$ 1,979,598		\$ 2,406,348	
3200 PERS	1,004,836		1,068,325		1,042,185		1,305,932	
3300 FICA	1,000,422		1,123,957		1,075,436		1,153,848	
3400 Health & Welfare Benefits	11,110,915		11,527,891		11,452,388		11,436,863	
3400 Income Protection	86,847		140,500		91,716		144,321	
3500 St. Unemployment Ins.	16,374		14,710		15,467		15,012	
3600 Workers' Compensation Ins.	411,923		486,003		453,462		496,891	
3900 Other Benefits - SERP Annuity	554,119		554,119		555,370		554,119	
TOTAL EMPLOYEE BENEFITS	\$ 15,707,404	28.9%	\$ 16,942,814	29.2%	\$ 16,665,622	28.6%	\$ 17,513,334	29.4%
	<u>43,606,988</u>		<u>46,361,878</u>		<u>46,483,922</u>		<u>47,536,947</u>	

2016-17 FINAL BUDGET
OBJECT EXPENDITURE DETAIL

	2014-15 Actual Expenditures		2015-16 Final Budget		2015-16 Actual Expenditures		2016-17 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
4000 Supplies and Materials:								
4200 Reference Books	\$ 1,140		\$ 1,200		1,213		\$ 1,200	
4300 Instr. Supplies	121,872		63,722		105,922		63,492	
4400 Non-Instr. Supplies	412,453		476,059		424,257		492,167	
TOTAL SUPPLIES & MATERIALS	\$ 535,465	1.0%	\$ 540,981	0.9%	531,392	0.9%	\$ 556,859	0.9%
5000 Other Operating Expenses								
5100 Personal Services	\$ 114,658		\$ 130,525		119,405		166,035	
5200 Conference/Mileage/Meetings	317,394		311,770		319,436		348,657	
5300 Office Expenses/Postage	660,054		706,857		726,454		712,571	
5400 Insurance	405,865		407,168		435,284		439,859	
5500 Utilities	1,368,775		1,435,380		1,407,489		1,435,380	
5600 Rents/Leases/Repairs	2,343,747		2,567,887		2,887,382		2,625,098	
5800 Unallocated Expenses	0		309,870		0		174,470	
TOTAL OTHER OPERATING EXPENSES	\$ 5,210,493	9.6%	\$ 5,869,457	10.1%	5,895,450	10.1%	\$ 5,902,070	9.9%
6000 Capital Outlay:								
6100 Site Improvements	\$ 0		\$ 0		0		\$ 0	
6200 Buildings	0		0		0		0	
6300 Library Books	0		0		0		0	
6400 Equipment	250,249		207,016		448,366		278,187	
TOTAL CAPITAL OUTLAY	\$ 250,249	0.5%	\$ 207,016	0.4%	448,366	0.8%	\$ 278,187	0.5%

2016-17 FINAL BUDGET
OBJECT EXPENDITURE BUDGET

	2014-15 Actual Expenditures		2015-16 Final Budget		2015-16 Actual Expenditures		2016-17 Final Budget	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
7000 Other Outgo:								
7300 Transfers Out	\$ 4,650,892		\$ 4,876,210		4,955,160		\$ 5,209,106	
7500 Student Financial Aid	<u>30,500</u>		<u>105,600</u>		<u>500</u>		<u>600</u>	
	<u>\$ 4,681,392</u>	<u>8.6%</u>	<u>\$ 4,981,810</u>	<u>8.6%</u>	<u>4,955,660</u>	<u>8.5%</u>	<u>\$ 5,209,706</u>	<u>8.8%</u>
TOTAL EXPENDITURES	<u>\$ 54,284,587</u>	<u>100.0%</u>	<u>\$ 57,961,142</u>	<u>100.0%</u>	<u>58,314,790</u>	<u>100.0%</u>	<u>\$ 59,483,769</u>	<u>100.0%</u>
NET INCOME (LOSS)	(353,722)		58,621		445,193		(238,526)	
BEGINNING BALANCE	\$ 4,725,146		\$ 4,371,424		4,371,424		\$ 4,816,617	
PRIOR YEAR ADJUSTMENTS								
ADJUSTED BEGINNING BALANCE	<u>4,725,146</u>		<u>4,371,424</u>		<u>4,371,424</u>		<u>4,816,617</u>	
ENDING BALANCE	<u>\$ 4,371,424</u>		<u>\$ 4,430,045</u>		<u>4,816,617</u>		<u>\$ 4,578,091</u>	
PERCENTAGE OF EXPENDITURES	8.05%		7.64%		8.26%		7.70%	
RESERVE FOR CONTINGENCY @ 6.0%							3,569,026	
RESERVE FOR BUDGET AUGMENTATION REQUESTS							0	
RESERVE FOR PO'S AND CARRYOVER BUDGETS							157,436	
SET ASIDE FOR ONE-TIME EXPENDITURES AND CARRYOVER							<u>851,629</u>	
							<u>4,578,091</u>	

2016-17 FINAL BUDGET
BOARD DESIGNATED FUND (FUND 112)

	2014-15 Actual	2015-16 Final	2015-16 Actual	2016-17 Final Budget
Beginning Balance	\$ 235,634	\$ 226,051	\$ 226,051	\$ 5,646,224
Estimated Income				
8691 Mandated Costs	\$ 0	\$ 0	\$ 5,397,987	\$ 900,000
8860 Interest Income	760	1,500	1,288	\$ 10,000
8890 Other Income	0	0	0	0
8990 Transfers In	<u>112,269</u>	<u>107,135</u>	<u>57,369</u>	<u>55,000</u>
Total Income	113,029	108,635	5,456,644	965,000
TOTAL BEG. BALANCE & INCOME	\$ 348,663	\$ 334,686	\$ 5,682,695	\$ 6,611,224
Estimated Expenditures				
3000 Employee Benefits	\$ 0	\$ 0	\$ 0	\$ 0
5000 Other Operating Expenses	0	0	0	0
6000 Equipment	122,612	138,613	36,471	3,000,000
7300 Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	\$ <u>122,612</u>	\$ <u>138,613</u>	\$ <u>36,471</u>	\$ <u>3,000,000</u>
ENDING FUND BALANCE	<u>\$ 226,051</u>	<u>\$ 196,073</u>	<u>\$ 5,646,224</u>	<u>\$ 3,611,224</u>

2016-17 FINAL BUDGET
COLLEGE WORK STUDY FUND (FUND 122)

	2014-15 Actual	2015-16 Final	2015-16 Actual	2016-17 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	2,317	3,000	1,409	2,000
8980 Transfers In	<u>269,446</u>	<u>275,662</u>	<u>278,402</u>	<u>284,791</u>
Total Income	736,311	743,210	744,359	751,339
TOTAL BEG. BALANCE & INCOME	\$ 736,311	\$ 743,210	\$ 744,359	\$ 751,339
Estimated Expenditures				
2000 Classified Salaries	\$ 673,292	\$ 680,025	\$ 680,250	\$ 687,053
3000 Employee Benefits	16,565	16,731	17,655	17,832
7300 Transfers Out	<u>46,454</u>	<u>46,454</u>	<u>46,454</u>	<u>46,454</u>
TOTAL EXPENDITURES	<u>\$ 736,311</u>	<u>\$ 743,210</u>	<u>\$ 744,359</u>	<u>\$ 751,339</u>
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

2016-17 FINAL BUDGET
CATEGORICAL PROJECTS FUND I (FUND 123)

	2014-15 Actual	2015-16 Final	2015-16 Actual	2016-17 Final Budget
Beginning Balance	\$ 966,234	\$ 1,029,548	\$ 1,029,548	\$ 1,115,961
Estimated Income				
8100 Federal Revenue	\$ 146,942	\$ 121,261	\$ 125,866	\$ 105,339
8600 State Revenue	4,249,398	6,243,966	5,873,662	9,950,388
8830 Contract Services	97,092	30,941	65,831	38,090
8890 Other Income	385,901	282,235	395,541	144,690
8990 Transfers In	<u>3,154,575</u>	<u>2,250,144</u>	<u>3,211,679</u>	<u>3,113,610</u>
Total Income	8,033,908	8,928,547	9,672,579	13,352,117
TOTAL BEG. BALANCE & INCOME	\$ 9,000,142	\$ 9,958,095	\$ 10,702,127	\$ 14,468,078
Estimated Expenditures				
1000 Certificated Salaries	\$ 2,289,501	\$ 2,486,008	\$ 2,675,306	\$ 3,792,655
2000 Classified Salaries	1,830,833	1,925,755	2,064,295	2,688,689
3000 Employee Benefits	1,773,978	1,888,606	2,098,692	2,900,755
4000 Supplies	159,555	232,379	165,850	300,643
5000 Other Operating Expenses	956,750	1,106,905	964,930	2,217,418
6000 Capital Outlay	117,463	369,512	380,239	602,461
7300 Transfers Out	406,028	1,060,574	551,716	902,311
7500 Student Financial Aid	0	0	0	0
7600 Other Student Aid	<u>436,486</u>	<u>396,627</u>	<u>685,138</u>	<u>714,322</u>
TOTAL EXPENDITURES	\$ <u>7,970,594</u>	\$ <u>9,466,366</u>	\$ <u>9,586,166</u>	\$ <u>14,119,254</u>
ENDING FUND BALANCE	<u>\$ 1,029,548</u>	<u>\$ 491,729</u>	<u>\$ 1,115,961</u>	<u>\$ 348,824</u>

2016-17 FINAL BUDGET
CATEGORICAL PROJECTS FUND II (FUND 124)

	2014-15 Actual	2015-16 Final	2015-16 Actual	2016-17 Final Budget
Beginning Balance	\$ 998,200	\$ 1,243,213	\$ 1,243,213	\$ 1,548,769
Estimated Income				
8100 Federal Revenue	\$ 1,094,931	\$ 699,397	\$ 689,202	\$ 425,404
8600 State Revenue	2,852,905	1,815,543	2,929,441	10,102,012
8870 Student Fees	381,485	370,000	395,466	370,000
8880 Other Fees	446,982	359,900	482,432	372,618
8890 Other Local Income	171,355	499,980	270,923	274,233
8990 Transfers In	<u>395,834</u>	<u>721,150</u>	<u>689,587</u>	<u>799,259</u>
Total Income	5,343,492	4,465,970	5,457,051	12,343,526
TOTAL BEG. BALANCE & INCOME	\$ 6,341,692	\$ 5,709,183	\$ 6,700,264	\$ 13,892,295
Estimated Expenditures				
1000 Certificated Salaries	\$ 1,037,441	\$ 1,096,546	\$ 926,398	\$ 1,472,732
2000 Classified Salaries	985,879	968,223	1,019,658	1,745,725
3000 Employee Benefits	769,689	801,459	803,528	1,100,095
4000 Supplies	452,451	404,725	479,321	792,292
5000 Other Operating Expenses	657,779	825,450	836,474	4,738,816
6000 Capital Outlay	1,149,424	772,747	1,046,610	1,548,210
7300 Transfers Out	14,615	63,384	13,827	242,700
7500 Student Financial Aid	0	0	0	0
7600 Other Payments to/for Students	<u>31,201</u>	<u>0</u>	<u>25,679</u>	<u>0</u>
TOTAL EXPENDITURES	\$ <u>5,098,479</u>	\$ <u>4,932,534</u>	\$ <u>5,151,495</u>	\$ <u>11,640,570</u>
ENDING FUND BALANCE	\$ <u><u>1,243,213</u></u>	\$ <u><u>776,649</u></u>	\$ <u><u>1,548,769</u></u>	\$ <u><u>2,251,725</u></u>

2016-17 FINAL BUDGET
BOND REDEMPTION FUND SFID #1 (FUND 210)

	2014-15 Actual	2015-16 Final	2015-16 Actual	2016-17 Final Budget
Beginning Balance	\$ 1,036,760	\$ 1,489,791	\$ 1,489,791	\$ 1,300,860
Estimated Income				
8814 Voted Indebtness	\$ 2,358,701	\$ 2,350,000	\$ 2,201,919	\$ 2,300,000
8860 Interest	5,646	6,000	6,722	6,000
8980 Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Income	2,364,347	2,356,000	2,208,641	2,306,000
TOTAL BEG. BALANCE & INCOME	\$ 3,401,107	\$ 3,845,791	\$ 3,698,432	\$ 3,606,860
Estimated Expenditures				
5000 Services	\$ 1,800	\$ 1,800	\$ 3,055	\$ 1,800
7110 Debt Retirement	750,000	860,000	1,163,162	975,000
7130 Debt Interest	1,159,516	1,335,332	1,231,355	1,201,802
7300 Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 1,911,316</u>	<u>\$ 2,197,132</u>	<u>\$ 2,397,572</u>	<u>\$ 2,178,602</u>
ENDING FUND BALANCE	<u>\$ 1,489,791</u>	<u>\$ 1,648,659</u>	<u>\$ 1,300,860</u>	<u>\$ 1,428,258</u>

2016-17 FINAL BUDGET
BOND REDEMPTION FUND SFID #2 (FUND 211)

	2014-15 Actual	2015-16 Final	2015-16 Actual	2016-17 Final Budget
Beginning Balance	\$ 559,785	\$ 614,130	614,130	\$ 624,695
Estimated Income				
8814 Voted Indebtness	\$ 939,702	\$ 935,000	944,193	\$ 950,000
8860 Interest	2,627	2,700	3,476	3,000
8940 Sale of Bonds	0	0	0	0
8980 Transfers In	0	0	0	0
	<u>942,329</u>	<u>937,700</u>	<u>947,669</u>	<u>953,000</u>
Total Income	942,329	937,700	947,669	953,000
TOTAL BEG. BALANCE & INCOME	\$ 1,502,114	\$ 1,551,830	1,561,799	\$ 1,577,695
Estimated Expenditures				
5000 Services	\$ 100	\$ 125	925	\$ 925
7110 Debt Retirement	445,000	515,000	515,000	505,000
7130 Debt Interest	442,884	456,125	421,179	400,833
7300 Transfers	0	0	0	0
	<u>887,984</u>	<u>971,250</u>	<u>937,104</u>	<u>906,758</u>
TOTAL EXPENDITURES	\$ 887,984	\$ 971,250	937,104	\$ 906,758
ENDING FUND BALANCE	<u>\$ 614,130</u>	<u>\$ 580,580</u>	<u>624,695</u>	<u>\$ 670,937</u>

2016-17 FINAL BUDGET
CHILD DEVELOPMENT FUND (FUND 330)

	2014-15 Actual	2015-16 Final	2015-16 Actual	2016-17 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0
Estimated Income				
8100 Federal Revenue	\$ 481,066	\$ 1,195,598	\$ 775,635	\$ 1,212,357
8600 State Income	463,256	546,558	604,315	581,318
8860 Interest	1,044	1,000	4,326	3,000
8870 Student Fees	38,900	31,702	22,291	19,204
8890 Other Income	4,097	0	706	0
8980 Transfers In	87,044	99,530	104,288	4,000
	<u>1,075,407</u>	<u>1,874,388</u>	<u>1,511,561</u>	<u>1,819,879</u>
Total Revenue	1,075,407	1,874,388	1,511,561	1,819,879
TOTAL BEG. BALANCE & INCOME	\$ 1,075,407	\$ 1,874,388	\$ 1,511,561	\$ 1,819,879
Estimated Expenditures				
1000 Certificated Salaries	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	564,292	785,828	694,173	693,305
3000 Employee Benefits	323,501	544,951	506,616	589,183
4000 Supplies	90,005	79,220	83,728	81,851
5000 Other Oper. Expenses	40,418	105,663	94,607	85,894
6000 Capital Outlay	7,499	578	31,914	57,710
7300 Transfers Out	49,692	106,458	100,523	50,813
	<u>1,075,407</u>	<u>1,622,698</u>	<u>1,511,561</u>	<u>1,558,756</u>
TOTAL EXPENDITURES	\$ 1,075,407	\$ 1,622,698	\$ 1,511,561	\$ 1,558,756
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 251,690</u>	<u>\$ 0</u>	<u>\$ 261,123</u>

2016-17 FINAL BUDGET
MERCED COLLEGE FARM FUND (FUND 340)

	2014-15 Actual	2015-16 Final	2015-16 Actual	2016-17 Final Budget
Beginning Balance	\$ 33,829	\$ 12,279	\$ 12,279	\$ 22,334
Estimated Income				
8820 Donations	\$ 0	\$ 0	\$ 0	\$ 0
8840 Sales	72,094	75,974	42,349	71,204
8850 Rent/Boarding Fees	0	80,676	52,409	60,998
8860 Interest	82	100	107	100
8890 Other Local Income	0	0	398	0
8910 Sale of Assets	0	0	0	0
8980 Transfers In	0	0	0	0
	<u>72,176</u>	<u>156,750</u>	<u>95,263</u>	<u>132,302</u>
Total Revenue	72,176	156,750	95,263	132,302
TOTAL BEG. BALANCE & INCOME	\$ 106,005	\$ 169,029	\$ 107,542	\$ 154,636
Estimated Expenditures				
1000 Cert. Salaries	\$ 0	\$ 0	\$ 0	\$ 0
2000 Classified Salaries	2,113	2,400	1,235	2,400
3000 Employee Benefits	197	200	116	200
4000 Supplies	49,967	60,396	45,903	56,666
5000 Other Operating Expenses	41,449	78,760	37,954	56,457
6000 Capital Outlay	0	0	0	0
7300 Transfers	0	0	0	0
7500 Grants	0	0	0	0
	<u>93,726</u>	<u>141,756</u>	<u>85,208</u>	<u>115,723</u>
TOTAL EXPENDITURES	\$ 93,726	\$ 141,756	\$ 85,208	\$ 115,723
ENDING FUND BALANCE	<u>\$ 12,279</u>	<u>\$ 27,273</u>	<u>\$ 22,334</u>	<u>\$ 38,913</u>

2016-17 FINAL BUDGET
CAPITAL PROJECTS FUND (FUND 410)

		2014-15 Actual	2015-16 Final	2015-16 Actual	2016-17 Final Budget
Beginning Balance	\$	2,909,409	\$ 2,753,033	\$ 2,753,033	\$ 2,719,873
Estimated Income					
8600 State Revenue	\$	292,781	\$ 929,915	\$ 1,202,484	\$ 1,151,678
8860 Interest		13,141	13,000	14,090	15,000
8890 Other Income		125,723	90,051	114,451	90,000
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>1,024,521</u>	<u>1,058,647</u>	<u>1,082,906</u>	<u>1,001,403</u>
Total Revenue		1,456,166	2,091,613	2,413,931	2,258,081
TOTAL BEG. BALANCE & INCOME	\$	4,365,575	\$ 4,844,646	\$ 5,166,964	\$ 4,977,954
Estimated Expenditures					
2000 Classified Salaries	\$	0	\$ 0	\$ 0	\$ 0
5000 Services		2,551	0	0	0
6000 Capital Outlay		1,547,877	2,432,548	2,447,091	1,978,278
7300 Transfers		<u>62,114</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	\$	<u><u>1,612,542</u></u>	<u><u>2,432,548</u></u>	<u><u>2,447,091</u></u>	<u><u>1,978,278</u></u>
ENDING FUND BALANCE	\$	<u><u>2,753,033</u></u>	<u><u>2,412,098</u></u>	<u><u>2,719,873</u></u>	<u><u>2,999,676</u></u>

2016-17 FINAL BUDGET
BOND CONSTRUCTION FUND SFID #1 (FUND 420)

	2014-15 Actual	2015-16 Final	2015-16 Actual	2016-17 Final Budget
Beginning Balance	\$ 8,097,538	\$ 7,944,661	\$ 7,944,661	\$ 7,972,123
Estimated Income				
8860 Interest	\$ 14,261	\$ 15,000	\$ 32,032	\$ 30,000
8940 Sale of Bonds	0	0	0	0
8980 Transfers In	0	0	0	0
	<u>14,261</u>	<u>15,000</u>	<u>32,032</u>	<u>30,000</u>
Total Income	14,261	15,000	32,032	30,000
TOTAL BEG. BALANCE & INCOME	\$ 8,111,799	\$ 7,959,661	\$ 7,976,693	\$ 8,002,123
Estimated Expenditures				
2000 Classified Salaries	\$ 0	\$ 0	\$ 0	\$ 0
3000 Benefits	0	0	0	0
5000 Services	2,480	2,520	500	2,000
6000 Capital Outlay	164,658	680,970	4,070	675,534
7120 Bond Issuance Costs	0	0	0	0
7300 Transfers	0	0	0	0
	<u>167,138</u>	<u>683,490</u>	<u>4,570</u>	<u>677,534</u>
TOTAL EXPENDITURES	\$ <u>167,138</u>	\$ <u>683,490</u>	\$ <u>4,570</u>	\$ <u>677,534</u>
ENDING FUND BALANCE	\$ <u>7,944,661</u>	\$ <u>7,276,171</u>	\$ <u>7,972,123</u>	\$ <u>7,324,589</u>

2016-17 FINAL BUDGET
BOND CONSTRUCTION FUND SFID #2 (FUND 421)

	2014-15 Actual	2015-16 Final	2015-16 Actual	2016-17 Final Budget
Beginning Balance	\$ 487,806	\$ 489,972	\$ 489,972	\$ 484,403
Estimated Income				
8860 Interest	\$ 2,916	\$ 3,000	\$ 3,826	\$ 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>2,916</u>	<u>3,000</u>	<u>3,826</u>	<u>3,500</u>
Total Revenue	2,916	3,000	3,826	3,500
TOTAL BEG. BALANCE & INCOME	\$ 490,722	\$ 492,972	\$ 493,798	\$ 487,903
Estimated Expenditures				
2000 Salaries	\$ 0	\$ 0	\$ 0	\$ 0
3000 Benefits	0	0	0	0
5000 Services	750	1,000	1,980	2,000
6000 Capital Outlay	0	40,000	7,415	55,891
7140 Bond Arbitrage Rebate	0	0	0	0
7300 Transfers	0	0	0	0
	<u>750</u>	<u>41,000</u>	<u>9,395</u>	<u>57,891</u>
TOTAL EXPENDITURES	\$ <u>750</u>	\$ <u>41,000</u>	\$ <u>9,395</u>	\$ <u>57,891</u>
ENDING FUND BALANCE	\$ <u>489,972</u>	\$ <u>451,972</u>	\$ <u>484,403</u>	\$ <u>430,012</u>

2016-17 FINAL BUDGET
MERCED COLLEGE BOOKSTORE (FUND 510)

	2014-15 Actual	2015-16 Final	2015-16 Actual	2016-17 Final Budget
Beginning Balance	\$ (118,218)	\$ (347,677)	\$ (347,677)	\$ (332,534)
Prior Year Adjustments	0	0	0	0
Adjusted Beginning Balance	<u>(118,218)</u>	<u>(347,677)</u>	<u>(347,677)</u>	<u>(332,534)</u>
Estimated Income				
Income	\$ 2,263,695	\$ 2,300,000	\$ 2,481,005	\$ 2,500,000
Cost of Goods Sold	1,754,550	1,806,420	1,709,210	1,750,000
Gross Profit	509,145	493,580	771,795	750,000
Estimated Expenditures				
			6,965	
			42.58%	
2000 Salaries	\$ 401,364	\$ 405,000	\$ 408,329	\$ 415,414
3000 Benefits	169,815	171,356	173,848	176,862
4000 Supplies	9,118	10,000	13,281	10,000
5000 Services	143,307	115,000	146,194	115,000
6000 Capital Outlay	0	0	0	0
7000 Transfers	15,000	15,000	15,000	15,000
TOTAL EXPENDITURES	<u>\$ 738,604</u>	<u>\$ 716,356</u>	<u>\$ 756,652</u>	<u>\$ 732,276</u>
Net Profit	(229,459)	(222,776)	15,143	17,724
ENDING FUND BALANCE	<u>\$ (347,677)</u>	<u>\$ (570,453)</u>	<u>\$ (332,534)</u>	<u>\$ (314,810)</u>

2016-17 FINAL BUDGET
RETIREE HEALTH BENEFITS FUND (FUND 610)

	2014-15 Actual	2015-16 Final	2015-16 Actual	2016-17 Final Budget
Beginning Balance	\$ 4,255,391	\$ 3,984,160	\$ 3,984,160	\$ 3,999,840
Prior Year Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Beginning Balance	4,255,391	3,984,160	3,984,160	3,999,840
Estimated Income				
8860 Interest Income	\$ 19,992	\$ 20,000	\$ 15,680	\$ 15,000
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	19,992	20,000	15,680	15,000
TOTAL BEG. BALANCE & INCOME	\$ 4,275,383	\$ 4,004,160	\$ 3,999,840	\$ 4,014,840
Estimated Expenditures				
3000 Employee Benefits	\$ 291,223	\$ 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>\$ 291,223</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
ENDING FUND BALANCE	<u>\$ 3,984,160</u>	<u>\$ 4,004,160</u>	<u>\$ 3,999,840</u>	<u>\$ 4,014,840</u>

2016-17 FINAL BUDGET
ASSOCIATED STUDENTS OF MERCED COLLEGE (FUND 710)

	2014-15 Actual	2015-16 Final	2015-16 Actual	2016-17 Final Budget
Beginning Balance	\$ 216,198	\$ 215,271	\$ 215,271	\$ 210,742
Estimated Income				
8820 Donations	\$ 250	\$ 1,200	\$ 464	\$ 1,200
8840 Sales	13,975	3,600	15,291	3,600
8850 Booth Rentals	0	3,000	0	3,000
8860 Interest	1,247	4,000	1,549	4,000
8880 ASB Cards	24,081	3,600	24,151	3,600
8890 Other Local Income	5,985	9,000	19,499	9,000
8980 Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	45,538	24,400	60,954	24,400
TOTAL BEG. BALANCE & INCOME	\$ 261,736	\$ 239,671	\$ 276,225	\$ 235,142
Estimated Expenditures				
4000 Supplies	\$ 20,638	\$ 37,647	\$ 38,192	\$ 37,647
5000 Other Oper. Expenses	23,038	11,191	11,914	11,191
6000 Capital Outlay	0	0	9,814	0
7300 Transfers Out	1,389	0	4,563	0
7500 Student Financial Aid	<u>1,400</u>	<u>3,000</u>	<u>1,000</u>	<u>3,000</u>
TOTAL EXPENDITURES	<u>\$ 46,465</u>	<u>\$ 51,838</u>	<u>\$ 65,483</u>	<u>\$ 51,838</u>
ENDING FUND BALANCE	<u>\$ 215,271</u>	<u>\$ 187,833</u>	<u>\$ 210,742</u>	<u>\$ 183,304</u>

2016-17 FINAL BUDGET
STUDENT FINANCIAL AID FUND (FUND 740)

	2014-15 Actual	2015-16 Final	2015-16 Actual	2016-17 Final Budget
Beginning Balance	\$ 0	\$ 0	\$ 0	\$ 0
Estimated Income				
8100 Federal Revenue	\$ 20,440,994	\$ 20,911,137	\$ 19,253,481	\$ 19,981,738
8600 State Revenue	1,789,484	1,700,000	2,420,327	1,700,000
8890 Other Local Income	0	0	0	0
8980 Transfers In	<u>112,310</u>	<u>125,000</u>	<u>163,923</u>	<u>125,000</u>
Total Revenue	22,342,788	22,736,137	21,837,731	21,806,738
TOTAL BEG. BALANCE & INCOME	\$ 22,342,788	\$ 22,736,137	\$ 21,837,731	\$ 21,806,738
Estimated Expenditures				
7300 Transfers Out	\$ 95,000	\$ 50,000	\$ 52,168	\$ 5,000
7500 Student Fin. Aid	<u>22,247,788</u>	<u>22,686,137</u>	<u>21,785,563</u>	<u>21,801,738</u>
TOTAL EXPENDITURES	\$ <u>22,342,788</u>	\$ <u>22,736,137</u>	\$ <u>21,837,731</u>	\$ <u>21,806,738</u>
ENDING FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>