# California Community Colleges

# ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2020-2021) (Budget Report for Fiscal Year 2021-2022)

( 3 - 1	•
District: MERCED	District Code: 530
This is to certify that the Annual Financial and Budget Report has be in accordance with the <i>California Code of Regulations</i> , beginning wit best of my knowledge, the data contained in this report are correct.	en prepared and the budget adopted h Section 58300. Further, to the
District Chief Business Officer	10/11/2021 Date
District Superintendent	10/11/2021 Date
Contact: Joe Allison	

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, 2021. Please submit the report to :

Chancellor's Office California Community Colleges Fiscal Services Unit 1102 Q Street, Suite 300 Sacramento, CA 95814-6511

(209) 384-6108

### Analysis of compliance with the 50 Percent Law (ECS 84362)

#### **Annual Financial and Budget Report**

#### The Current Expense of Education

#### SUPPLEMENTAL DATA

#### **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 530

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
2	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	12,681,531	12,681,531		12,681,531
Other	1300	7,068,043	7,068,043		7,068,043
Total Instructional Salaries	***************************************	19,749,574	19,749,574	0	19,749,574
Non-Instructional Salaries					
Contract or Regular	1200		4,674,431	89,175	4,763,606
Other	1400	a trade copyrhyddiaddiadd aggregol ( arbeigin (ob Anghregol ( prwydginiad connell) ( pr ' y breu prae fryd o'i dan aenir ardaeun acur astro Ar	286,091	60,500	346,591
Total Non-Instructional Salaries		0	4,960,522	149,675	5,110,197
Total Academic Salaries		19,749,574	24,710,096	149,675	24,859,771
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		10,346,823	501,099	10,847,922
Other	2300		449,864	66,370	516,234
Total Non-Instructional Salaries		0	10,796,687	567,469	11,364,156
Instructional Aides					
Regular Status	2200	1,079,481	1,079,481	,	1,079,481
Other	2400	211,108	211,108		211,108
Total Instructional Aides		1,290,589	1,290,589	0	1,290,589
Total Classified Salaries		1,290,589	12,087,276	567,469	12,654,745
Employee Benefits	3000	10,219,275	21,857,342		21,857,342
Supplies and Materials	4000		340,732	62,774	403,506
Other Operating Expenses	5000	98,578	6,057,250	242,508	6,299,758
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		31,358,016	65,052,696	1,022,426	66,075,122

# Analysis of compliance with the 50 Percent Law (ECS 84362)

### Annual Financial and Budget Report

#### The Current Expense of Education

### S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

SUPPLEMENTAL DATA

Budget Year: 2021-2022

District ID: 530

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
	1	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	2,049,039	2,049,039		2,049,039
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,626,595		2,626,595
Objects to Exclude	Object Code				
Rents and Leases	5060		111,738	İ	111,738
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				0
Instructional Supplies & Materials	4300		39,748		39,748
Noninstructional, Supplies & Materials	4400		33,690		33,690
Total Supplies and Materials		0	73,438	0	73,438
Other Operating Expenses and Services	5000		1,596,116		1,596,116

### Analysis of compliance with the 50 Percent Law (ECS 84362)

### Annual Financial and Budget Report

#### The Current Expense of Education

#### SUPPLEMENTAL DATA

### S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 530

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
	1	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		İ		
Library Books	6300	and an analysis and a second an			0
Equipment	6400				
Equipment - Additional	6410		21,685		21,685
Equipment - Replacement	6420	***************************************			0
Total Equipment	•	0	21,685	0	21,685
Total Capital Outlay		0	21,685	0	21,685
Other Outgo	7000	(-			0
Total Exclusions		2,049,039	6,478,611	0	6,478,611
Total for ECS 84362, 50% Law		29,308,977	58,574,085	1,022,426	59,596,511
Percent of CEE (Instructional Salary Cost / Total CEE)		50.04%	100.00%		
50% of Current Expense of Education			29,287,042		
Nonexempted (Remaining) Deficiency from second					
preceeding Fiscal Year	İ	İ			
Amount Required to be Expended for Salaries of Classroom		29,308,977	58,574,085	1,022,426	59,596,511
Instructors	İ	İ		-	
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		31,358,016	65,052,696	1,022,426	66,075,122
Capital Expenditures	6000	6,563	266,337	117,142	383,479
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		31,364,579	65,319,033	1,139,568	66,458,601

#### **Governmental Funds Group**

#### **COMBINED BALANCE SHEET**

#### 10 General Fund — Combined

#### (Total Unrestricted and Restricted)

For Year Ended June 30, 2021

District ID: 530

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	289,479	17,654	307,133
In County Treasury	9112	3,868,064	4,264,594	8,132,658
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	7,500	Anguarence on the first state of the Anguarent Control of the Anguarent	7,500
Investments (at cost)	9120			0
Accounts Receivable	9130	18,634,425	5,440,440	24,074,865
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200		Ambarrons from the an elegation control of the cont	recoverage for the production of the control and the production of the state of the
Inventories and Stores	9210			0
Prepaid Items	9220	15,058	78,972	94,030
TOTAL ASSETS		22,814,526	9,801,660	32,616,186
LIABILITIES				
Current Liabilities and Deferred Revenue	9500		a drossianulus 1950 tu innes i specialismo a 46° adquista populat, anaugas figure a milimia di 19000000 (milim	-debate processing are required to debt and all other participations of the state o
Accounts Payable	9510	307,605	1,288,396	1,596,001
Accrued Salaries and Wages Payable	9520	1,590,430	7,889	1,598,319
Compensated Absences Payable Current	9530	693,417		693,417
Due to Other Funds	9540	4,222,603	2,140,769	6,363,372
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	3,016,431	3,870,418	6,886,849
TOTAL LIABILITIES		9,830,486	7,307,472	17,137,958

#### COMBINED BALANCE SHEET

### **Governmental Funds Group**

#### 10 General Fund — Combined

### (Total Unrestricted and Restricted)

For Year Ended June 30, 2021

District ID: 530

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund	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		ana amang at di disbutor di sudman cula sego tra cumia emedi auri ama di cusa promocio di Virance basting di grand dalla di disbuto.	0
Assigned/Committed	9754			0
Unassigned	9790	er maler kulpter – en men vagen varen der in der der der der der der der der der der		0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		2,494,188	2,494,188
Committed Fund Balance	9753	4,722,055		4,722,055
Assigned Fund Balance	9754	1,861,489		1,861,489
Total Designated Fund Balance		6,583,544	2,494,188	9,077,732
Uncommitted Fund Balance	9790	6,400,496		6,400,496
TOTAL FUND EQUITY		12,984,040	2,494,188	15,478,228
TOTAL LIABILITIES AND FUND EQUITY		22,814,526	9,801,660	32,616,186

**Annual Financial and Budget Report** 

**Governmental Funds Group** 

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

Name: MERCED

For Year Ended June 30, 2021

COMBINED BALANCE SHEET

District ID: 530

		21	22	29
	i i	Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	3,730,637		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	141,903		
Due from Other Funds	9140	a passana ana distributa da anti-sura propaga anti-sura araba fina di suranga atau-di Sayar (16) Penahasa.		
TOTAL ASSETS		3,872,540	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	537,094	magazine ya zineni ya ene ene ya da jadi karindo errakazine ya 2006 danena zinenga ezistezen asaki institut ekabusa i	
Deferred Revenues	9570			
TOTAL LIABILITIES		537,094	0	0

**Governmental Funds Group** 

**Annual Financial and Budget Report** 

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

COMBINED BALANCE SHEET

29 Other Debt Service Fund

For Year Ended June 30, 2021

District ID: 530

		21	22	29
	i i	Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710	and the state of t		
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	(
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	3,335,446		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		3,335,446	0	whites, places on manufactured a participation was believed on the design of participation and an extension of the control of
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		3,335,446	0	(
TOTAL LIABILITIES AND FUND EQUITY		3,872,540	0	

### **Governmental Funds Group**

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2021

District ID: 530

		31	32	33	34	35	39
	CA	,	¥*	Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100			el .			
Cash:							
Awaiting Deposit and in Banks	9111			7,568			
In County Treasury	9112	ay ta sakura da Singgan Fari Japan, Karapanari April 100. Yang ta saya da da da da da da da da da da da da da		423,557	75,619	,	
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114	Annual Consideration and the state of the st	and the second s				
Investments (at cost)	9120						
Accounts Receivable	9130			30,622	8,700		
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	Acceptable Acceptance of the American Acceptance					
Prepaid Items	9220						
TOTAL ASSETS		0	0	461,747	84,319	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			10,055	2,934		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530	The control of the second seco	physiciscum of propagatificials soft according to haddlestop or to provide on which primare add to \$40.000 persons and \$40.000 persons and \$40.000 persons add to \$40.000 persons and \$40.000 persons add to \$40.000 persons and \$40.000 persons and \$40.000 persons add to \$40.000 persons and \$40.000 persons and \$40.000 persons add to \$40.000 persons and \$40.000 persons and \$40.000 persons add to \$40.000 persons and \$40.000 pers				
Due to Other Funds	9540			72,112			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			379,579	24,220		
TOTAL LIABILITIES		0	0	461,746	27,154	0	C

### **Governmental Funds Group**

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2021

District ID: 530

		31	32	33	34	35	39
* .	·CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	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	57,165	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	57,165	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	57,165	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	461,746	84,319	0	0

**Governmental Funds Group** 

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

COMBINED BALANCE SHEET

42 Revenue Bond Construction Fund

For Year Ended June 30, 2021

District ID: 530

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
	CA	Capital Outlay	Revenue Bonu	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,437		
In County Treasury	9112	841,880	196,339	
Cash With Fiscal Agents	9113		6,747,772	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	157,635		
Due from Other Funds	9140	6,123,338		
Inventories, Stores, and Prepaid Items	9200	nerve sport of the second in the second seco	aphonomy, advinacy pyly ord ) data is conditionant across related across a displaced defined in the description of the compress	
Inventories and Stores	9210			
Prepaid Items	9220	1,581		
TOTAL ASSETS		7,125,871	6,944,111	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500	in administration of the control of		
Accounts Payable	9510	323,578	748,079	
Accrued Salaries and Wages Payable	9520	ayindessuursidessadessid on saddonise Auri jahtussidesidessayan ejindhe aya esa dimodi ei mee mis mismi uson ombres. Veri d		
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	pontale unido artigato de Paga e mesagrado, a se un artiga de Arro, amb diseñada a conseñada (1.000 m.n.n.n.n.		The second secon
TOTAL LIABILITIES	·····	323,578	748,079	0

**Governmental Funds Group** 

Annual Financial and Budget Report

40 Capital Projects Funds:

COMBINED BALANCE SHEET

42 Revenue Bond Construction Fund

41 Capital Outlay Projects Fund

For Year Ended June 30, 2021

District ID: 530

		41	42	43
	CA	CA Capital Outlay Revenue Bond		General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710	La contraction of the Land Contraction Contraction Contraction Contraction Contraction Contraction Contraction Contraction Contraction Contraction Contraction Contraction Contraction Contraction Contraction Contraction		
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712		, makamandari nyamba 6 panadi dibu, hisiosan-in'ini samundiring at i baribada protesta war sa buriny, asab M a sindi yata famba da papadini di i	aarakeesiyahaan ee uu oo kaarii oo kaarii oo kaarii oo kaarii oo kaarii oo kaarii oo kaarii oo kaarii oo kaarii Y
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715		AND THE RESERVE OF THE PROPERTY OF THE PROPERT	
Assigned/Committed	9754			
Unassigned	9790	concurrence in the property of the state of	an Lamba Balakari Pra Lama (California de Pari). La conferentificada esta abbum (Pri Sarte, Address) (California de California d	ahusantsi sammunia sa Najahari simi Asuasasah amin'inny arAdiophis (asantis shi sami) amin'in model
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752		6,196,032	
Committed Fund Balance	9753			
Assigned Fund Balance	9754	6,802,293		
Total Designated Fund Balance		6,802,293	6,196,032	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		6,802,293	6,196,032	0
TOTAL LIABILITIES AND FUND EQUITY		7,125,871	6,944,111	0

**Proprietary Funds Group** 

**Annual Financial and Budget Report** 

50 Enterprise Funds:

51

**Bookstore Fund** 

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 530

		51	52	53	59
				Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	440,793			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	may ni pengala sala salam, kati (amahada Maka) bermalandan Perri Jah merempunakan Keral Salaman da Pengalanda d			e e
Investments (at cost)	9120				
Accounts Receivable	9130	289,947			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200		MANAGEMENT AND STORES		
Inventories and Stores	9210			Acceptable that the first the second of the	
Prepaid Items	9220		**************************************		
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320	20,679			
Accumulated Depreciation Site Improvements	9321	4,360			
Buildings	9330	And the control of th	arkondekulden oligekuri (1 por anyel (1 ) ekun esek yar arkendire dani umular i pira adolekturi mira tira ture imita		
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	6,261			
Accumulated Depreciation Equipment	9351	6,261			
Work in Progress	9360			The second secon	
Total Fixed Assets	***************************************	16,319	0	0	C
TOTAL ASSETS		747,059	0	0	0

**Proprietary Funds Group** 

**Annual Financial and Budget Report** 

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 530

		51	52	53	59
	i i	į	İ	Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500	entroperation is graduation; registrally description of the other graduation of the control of t			
Accounts Payable	9510	27,118			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	1,697,527			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		1,724,645	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630			2	
Lease Purchase of Capital Lease	9640			_	
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670	3 yel-derspecies consumedation and Surf phases are about the control of the debut distribution and the control of the control			
Total Long-Term Liabilities		0	0	. 0	0
TOTAL LIABILITIES	968	1,724,645	0	0	0

**Proprietary Funds Group** 

**Annual Financial and Budget Report** 

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 530

		51	52	53	59
		ĺ		Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712	proved plane; and objections and freque thing is the plane above to the contract of the contra			
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715	and a contract with a few way on the contract of the second and the contract of the contract o			
Assigned/Committed	9754				
Unassigned	9790	agusperfusikalisen kongresion opiniseri in die deutsche Arthur der deutsche Arthur der der deutsche Anderson i		Andreas and the control of the contr	
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750	X			
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance	***************************************	0	0	0	C
Uncommitted(Unrestricted) Fund Balance	9790	(977,586)			
Other Equity	9800	opproximated the stage for the right results for many \$44 congruence, insulf references and a	copyright multiple company of the latest step of the filter section by the filter section of the		
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890	***************************************			
TOTAL FUND EQUITY		(977,586)	0	0	C
TOTAL LIABILITIES AND FUND EQUITY		747,059	0	0	C

**Proprietary Funds Group** 

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2021

District ID: 530

		61	69	
	CA		Other Internal Service	
Description	(Object)	Self-Insurance Fund	Fund	
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	1,702,352		
Cash With Fiscal Agents	9113	aarteephaapataabaatataa, iroo ciaa, kaji aku, ratorij, ka iroop, attobaa akkari yh irooka ilmaaniyat 444 vil 3600 -	иска и овижно-основного (по барей 4 сителя утся стото разправного подотурано, загуда учество до образования и о	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	2,450,000		
Student Loans Receivable	9150	research and respect from the respective programme of the decision of the second secon		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	and a supplication of a profession of the supplication of the supp		
Prepaid Items	9220			
Fixed Assets	9300	VANDAM - CARROLL - CARLO - CAR		
Sites	9310			
Site Improvements	9320			
Accumulated Depreciation Site Improvements	9321	propular i françois de la compressión con contrat o con transfer plante de participações y contratable medit transfer françois de la contratable de la contr	amust mit grun (Africa) pille, es (Agric anthrough mark es e e final disconnection d'Albrica e e e e e e e e e	
Buildings	9330			
Accumulated Depreciation Buildings	9331	and promoted from the section of the contraction of the contraction of the sectio		
Library Books	9340			
Equipment	9350			
Accumulated Depreciation Equipment	9351			
Work in Progress	9360			
Total Fixed Assets		0		
TOTAL ASSETS		4,152,352		

**Proprietary Funds Group** 

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2021

District ID: 530

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520	TO beauty the procurence on an experimental control or separate the control of the following the second of the control of the	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	introdución para fraccionado, de debrocadas a el conseguente se proprieto, acead a como "se eficial ser "al-10 per per fine de des desenhacionados".	Total and Continue to the Continue of the Cont
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		Control registration (a) Association as a conflict of control equipment control defined and the control equipment contro
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	authorist danger in the president control of the co	
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	0

**Proprietary Funds Group** 

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2021

District ID: 530

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
FUND EQUITY			
Fund Balance Reserved	9710	Control of the Contro	
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714	THE RESERVE OF THE PROPERTY OF	to take training the contract of the contract of the state of the stat
Reserve for Debt Services	9715		
Assigned/Committed	9754	4,152,352	
Unassigned	9790		
Total Reserved Fund Balance		4,152,352	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		an basal dagan shifigat arang at e 🕊 yankina sima yanca kiri disimbiri di Biran Salaha, Marija at atau sima da atau di Biran simbiri di Biran salaha da atau simbiri da atau di Biran simbiri da at
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		4,152,352	0
TOTAL LIABILITIES AND FUND EQUITY		4,152,352	0

### Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

#### COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 530

		71	72	73	74	75	76	77	79
		Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS				,					
Cash, Investments, and Receivables	9100				İ				
Cash:									
Awaiting Deposit and in Banks	9111					498,297			576,621
In County Treasury	9112	245,032			1,991,606				
Cash With Fiscal Agents	9113			production for the control of the co					
Revolving Cash Accounts	9114								
Investments (at cost)	9120				- man transport place of the second s	4,842,902			2,298,872
Accounts Receivable	9130	183			78,442	1,000			1,756,023
Due from Other Funds	9140	34,129	86,883	- newsperseconducture seconducture and any control of the control					29,450
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210	and the state of t	The section of the section of the person where the configuration is a first section of section of the section o	The same of the sa					
Prepaid Items	9220	12,513							
Fixed Assets	9300		Supervisorium Primaritati in un utus teksika teksika suntu an in debinan iliaan ini debinan ini mini supervisorii supervis				-		
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330			-					
Accumulated Depreciation Buildings	9331		and servey developed and the season and server and the server most						
Library Books	9340								
Equipment	9350	promotes registrate and description of the second							
Accumulated Depreciation Equipment	9351						-		
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	(
TOTAL ASSETS		291,857	86,883	0	2,070,048	5,342,199	0	0	4,660,966

Fiduciary Funds Group

**Annual Financial and Budget Report** 

70 Trust Funds

#### COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 530

		71	72	73	74	75	76	77	79
		Associated	Student	Student Body	Student	Scholarship		Deferred	0.00
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	6,445	16,747		538,077				2,757
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530							And the second s	
Due to Other Funds	9540	and the second s			558,165	32,623			
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560	200 P (20) P (200 P (200 P (200 P (200 P (200 P (200 P (200 P (20							
Deferred Revenues	9570	56,635	11,328		973,806				***************************************
Total Current Liabilities and Deferred Revenue		63,080	28,075	0	2,070,048	32,623	0	0	2,757
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630						phonometric states from a constitution of the	100,000 August 200,00	
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								A. Andreadon and the contract of the contract
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	63,080	28,075	0	2,070,048	32,623	0	0	2,757

### Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

#### COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 530

		71 Associated	72 Student	73 Student Body	74 Student	75 Scholarship	76	77 Deferred	79
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	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				Dispersion of the control of the con		The state of the s		
Reserve for Debt Services	9715								
Assigned/Committed	9754		pare tradely considerate an associate time and to one one of considerate memory.				The second secon		
Unassigned	9790					e in entre de la constituir de la consti			
Total Reserved Fund Balance		0	0	0	0	0	0	0	(
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751					4,755,416			
Restricted Fund Balance	9752	And the Comment of th				554,160			4,272,269
Committed Fund Balance	9753								
Assigned Fund Balance	9754	228,777	58,808						
Total Designated Fund Balance		228,777	58,808	0	0	5,309,576	0	0	4,272,269
Uncommitted(Unrestricted) Fund Balance	9790								385,940
Other Equity	9800	***************************************	**************************************						
Contributed Capital	9810								
Retained Earnings	9850	rapidati nen bibayan per kemananan di Mine karangayan bengah menanbuni							
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY	1	228,777	58,808	0	0	5,309,576	0	0	4,658,209
TOTAL LIABILITIES AND FUND EQUITY		291,857	86,883	0	2,070,048	5,342,199	0	0	4,660,966

### Annual Financial and Budget Report

### SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 530

		Fund S11	Fund S12	Fund S10 Total	
	Object	Unrestricted	Restricted	General Fund	
Description	Code	Actual	Actual	Actual	
Federal Revenues	8100				
Forest Revenues	8110	İ		0	
Higher Education Act	8120		424,700	424,700	
Workforce Investment Act	8130		4,170	4,170	
Temporary Assistance for Needy Families (TANF)	8140		73,794	73,794	
Student Financial Aid	8150	18,600		18,600	
Veterans Education	8160			0	
Vocational and Technical Education Act (VATEA)	8170		409,198	409,198	
Other Federal Revenues	8190	2,969	5,342,028	5,344,997	
Total Federal Revnues	8100	21,569	6,253,890	6,275,459	
State Revenues	8600				
General Apportionments	8610			0	
Apprenticeship Apportionment	8611			0	
State General Apportionment	8612	35,783,109		35,783,109	
Other General Apportionment	8613	725,871		725,871	
General Categorical Programs	8620				
Child Development	8621		anderheidt i weiters des ein de Amerikaansk Angeland ein weiterheidt in de amerikaansk gebeure en soone.	0	
Extended Opportunity Programs and Services(EOPS)	8622		1,355,193	1,355,193	
Disabled Students Programs and Services(DSPS)	8623		845,098	845,098	
Temporary Assistance for Needy Families (TANF)	8624			C	
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		413,831	413,831	
Telecommunications and Technology Infrasturcture Program (TTIP)	8626			0	
Other General Categorical Programs	8627	ĺ	8,234,262	8,234,262	

### **Annual Financial and Budget Report**

### SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 530

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
EPA Proceeds	8630	15,876,401		15,876,401
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651			0
Other Reimburseable Categorical Programs	8652		1,037,147	1,037,147
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	111,914		111,914
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	47,799		47,799
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,691,239	726,455	2,417,694
State Mandated Costs	8685	282,279		282,279
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	143,616	76,021	219,637
Total State Revenues	8600	54,662,228	12,688,007	67,350,235

### CALIFORNIA COMMUNITY COLLEGES **Annual Financial and Budget Report** SUPPLEMENTAL DATA

	Object	Fund S11	Fund S12	Fund S10 Total
Description	Code	Unrestricted Actual	Restricted Actual	General Fund Actual
ocal Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	12,463,189		12,463,18
Tax Allocation, Supplemental Roll	8812	400,350		400,35
Tax Allocation, Unsecured Roll	8813	841,613		841,61
Prior Years Taxes	8816	12,389		12,38
Education Revenues Augmentation Fund (ERAF)	8817	273,149		273,14
Redevelopment Agency Funds - Pass Through	8818	159,403		159,40
Redevelopment Agency Funds - Residual	8819	496,920		496,92
Redevelopment Agency Funds - Asset Liquidation	8819.1	203,750		203,75
Contributions, Gifts, Grants, and Endowments	8820			
Contract Services	8830			0.00
Contract Instructional Services	8831		6,200	6,20
Other Contranct Services	8832			
Sales and Commissions	8840	59,891		59,89
Rentals and Leases	8850	29,700		29,70
Interest and Investment Income	8860	125,241		125,24
Student Fees and Charges	8870			
Community Services Classes	8872	43,089		43,08
Dormitory	8873			
Enrollment	8874	3,094,449		3,094,4
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			And below the control of the second s
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7	-19757		-197
Field Trips and Use of Nondistrict Facilities	8875	Magazine of the control of the contr		
Health Services	8876		480,159	480,1
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878			
Student Records	8879	62,087		62,0
Nonresident Tuition	8880	1,198,105	names played. A fine was now more at host field data you taking a saletic of trainer independent examinating 8 hapters.	1,198,1
Parking Services and Public Transportation	8881		214,734	214,7
Other Student Fees and Charges	8885	22,985		22,9
Other Local Revenues	8890	770,466	312,180	
Total Local Revenues	8800	20,237,019	1,013,273	21,250,2
Total Revenues		74,920,816	19,955,170	94,875,9

### Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 530

		Fund S11	Fund S12	Fund S10 Total	
	Object	Unrestricted	Restricted	General Fund	
Description	Code	Actual	Actual	Actual	
Other Financing Sources	8900				
Proceeds of General Fixed Assets	8910	30,193		30,193	
Proceeds of Long-Term Debt	8940			0	
Incoming Transfers (8970/8981/8982/8983)	898#	576,411	4,543,931	5,120,342	
Total Other Financing Sources	8900	606,604	4,543,931	5,150,535	
Total Revenues and Other Financing Sources		75,527,420	24,499,101	100,026,521	

### **Expend by Instructional Activity**

# Annual Financial and Budget Report

# S10 General Fund - Combined

#### SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 530

		Salaries and	Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Agriculture and Natual Resources	0100	1,155,136	19,982	64,673	90,145		1,329,936
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300	20,214					20,214
Biological Sciences	0400	2,573,504	16,480	195,705	24,988		2,810,677
Business and Management	0500	973,884	87,161	778			1,061,823
Communications	0600	153,303	business process public is the supplier to proceed on the supplier to the supp	10,349	65,957	-	229,609
Computer and Information Science	0700	880,323	64,240	26,347	46,194		1,017,104
Education	0800	1,859,052	18,311	8,047	36,985		1,922,39
Engineering and Related Industrial Technology	0900	1,909,288	19,284	279,025	425,171		2,632,768
Fine and Applied Arts	1000	1,140,675	18,864	21,195	8,715		1,189,449
Foreign language	1100	687,372	k yananish ngana ya mujur annyak nara gamana da mariyar yanganan an a marina sagan a sakara da kanara sa sakar		und consistent de consistent de consistent de la consistent de consisten		687,37
Health	1200	2,668,699	414,890	157,660	62,832		3,304,08
Consumer Education And Home Economics	1300	871,483	210,361	80,038	8,725		1,170,60
Law	1400						
Humanities(Letters)	1500	4,393,523	156,248	629			4,550,40
Library Science	1600	8,785					8,78
Mathematics	1700	2,777,539	1,013	1,482			2,780,03
Military Studies	1800			ade presione de deservicione (il colonidare la colonidare de presione de la colonidare dela			
Physical Sciences	1900	2,153,296	24,138	227,008	48,518		2,452,96
Psychology	2000	965,789					965,78
Public Affairs and Services	2100	612,503	86,509	33,388	86,179		818,57
Social Sciences	2200	2,382,773	1,000	4,650			2,388,42
Commercial Services	3000						
Interdisciplinary Studies	4900	1,580,160	251,134	416,161			2,247,45
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,049,039	and a visit of the second consists and a finding region are required from a phonometric field of the constraint of the c				2,049,03
Sub-Total Instructional Activites		31,816,340	1,389,615	1,527,135	904,409		35,637,49
Total Expenditures for GF Activities*		31,816,340	38,949,743	10,446,079	3,425,926	13,227,871	97,865,95

#### **Expend by Non-Instructional Activity**

### Annual Financial and Budget Report

#### S10 General Fund - Combined

#### SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 530

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
nstructional Administration and Governance	6000				-		
Academic Administration	6010	and and an arrange are done to the view or deal remained and conference and	4,265,318	101,472	161,687		4,528,477
Course and Curriculum Development	6020		288,507		aga karanandi (malang karana) dan yari masandiga kikina sakakida sa intigara sak		288,507
Academic / Faculty Senate	6030		110,585	4,499			115,084
Other Instructional Administration & Governance	6090		466,746	17,333	21,458		505,537
Total Instructional Admin. & Governance		0	5,131,156	123,304	183,145	0	5,437,605
Instructional Support Services	6100						
Learning Center	6110		425,939	461			426,400
Library	6120		2,136,705	159,281	101,403		2,397,389
Media	6130		370,648	12,429	18,386		401,463
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150		***************************************	······································			0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	2,933,292	172,171	119,789	0	3,225,252
Admissions and Records	6200	-	864,236	59,869	3,145		927,250
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,560,668	998			4,561,666
Matriculation and Student Assessment	6320						C
Transfer Programs	6330						C
Career Guidance	6340		12,085				12,085
Other Student Counseling and Guidance	6390		75,472				75,472
Total Student Couseling and Guidance		0	4,648,225	998	0	0	4,649,223

### **Expend by Non-Instructional Activity**

### Annual Financial and Budget Report

#### S10 General Fund - Combined

#### SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 530

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
<b>Activity Classification</b>	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		592,821	40,421	44,308		677,550
Extended Opportunity Programs and Services (EOPS)	6430		679,106	44,248			723,354
Health Services	6440		315,412	50,241	10,873		376,526
Student Personnel Administration	6450		1,827,112	614,539	119,317		2,560,968
Financial Aid Administration	6460		1,234,763	169,437	38,675		1,442,875
Job Placement Services	6470		37,164	12,460	2,036		51,660
Veterans Services	6480		85,352	5,013	28,479		118,844
Miscellaneous Student Services	6490		1,970,893	274,397	945,983		3,191,273
Total Other Student Services		0	6,742,623	1,210,756	1,189,671	0	9,143,050
Operation and maintenance of Plant	6500				v		
Building Maintenance and Repairs	6510		1,509,568	445,178	87,815		2,042,561
Custodial Services	6530		1,436,262	110,253	29,921		1,576,436
Grounds Maintenance and Repairs	6550		814,898	87,457	15,090		917,445
Utilities	6570			1,359,387			1,359,387
Other Operations and Maintenance of Plant	6590						
Total Operation and Maintenance of Plant	6500	0	3,760,728	2,002,275	132,826	0	5,895,829
Planning, Policymaking and Coordinations	6600		2,189,193	951,565	567		3,141,325

<sup>\*</sup> California Work Opportunity and Responsibility to Kids (CalWORKs).

#### **Expend by Non-Instructional Activity**

### Annual Financial and Budget Report

#### S10 General Fund - Combined

#### SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 530

	Salaries an	nd Benefits	Operating	Capital	Other	Total
Activity		Non	Expenses	Outlay	Outgo	
Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
6700						
6710		582,263	130,176	21,510		733,949
6720	ence and control particular relativistic paper for purchase on a strong part of the community operations.	1,923,891	740,325	563		2,664,779
6730		926,834	159,401			1,086,235
6740		2,626,595	and a completed of the common confidence and a common confidence of the common confidence confidenc		and the second s	2,626,595
6750		33,755	1,364			35,119
6760			40,206			40,206
6770		1,994,451	580,137	40,622		2,615,210
6780		1,999,414	2,439,077	712,086		5,150,577
6790			3,465			3,465
6700	0	10,087,203	4,094,151	774,781	0	14,956,135
6800						
6810						C
6820		189,715	27,083			216,798
6830		6,579				6,579
6840		25,242	1,337			26,579
6890						
6800		221,536	28,420	. 0	0	249,956
	Code   6700   6710   6720   6730   6740   6750   6760   6770   6780   6700   6800   6810   6820   6830   6840   6890	Activity Code Instructional 6700 6710 6720 6730 6740 6750 6760 6770 6780 6790 6700 0 6800 6810 6820 6830 6840 6890	Code         Instructional         Instructional           6700         582,263           6720         1,923,891           6730         926,834           6740         2,626,595           6750         33,755           6760         1,994,451           6780         1,999,414           6790         0           6800         10,087,203           6800         189,715           6830         6,579           6840         25,242           6890         25,242	Activity         Non         Expenses (4000 - 5000)           6700           10           582,263   130,176   130,176   130,176   130,176   130,176   130,176   130,176   130,176   130,176   130,176   130,176   130,176   130,176   130,176   130,176   130,176   130,176   130,176   130,176   130,175   130,176   130,176   130,176   130,176   130,176   130,176   130,176   130,176   130,176   130,176   130,176   130,176   130,177   130,176   1	Activity Code         Instructional         Non Instructional         Expenses (4000 - 5000)         Outlay (6000)           6700         582,263         130,176         21,510           6720         1,923,891         740,325         563           6730         926,834         159,401         563           6740         2,626,595         6750         40,206         40,206           6770         1,994,451         580,137         40,622           6780         1,999,414         2,439,077         712,086           6790         3,465         6700         774,781           6800         189,715         27,083         6810           6820         189,715         27,083         6840           6840         25,242         1,337           6890         6890         6890         6800         6800	Activity Code Instructional Instructional (4000 - 5000) (6000) (7000)  6700  6700  6710  6720  1,923,891  740,325  6730  926,834  159,401  6740  2,626,595  6750  33,755  1,364  6760  6770  1,994,451  580,137  40,622  6780  1,999,414  2,439,077  712,086  6790  6800  6810  6820  189,715  27,083  6840  6850  6840  25,242  1,337

Noninstructional Staff Retirees' Benefits & Retirement Incentives.

### **Expend by Non-Instructional Activity**

#### Annual Financial and Budget Report

### S10 General Fund - Combined

#### SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year 2020-2021

Budget Year: 2021-2022

District ID: 530

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Ancillary Services	6900						
Bookstore	6910	ar ang i nanganah panah ing dalah kenggahah ada Mangah Ta SA Asab Landa Asab Asab Asab Asab Asab Asab Asab Asa					0
Child Development Centers	6920	opalmon nymes kristli hispotesta tinti e salata una dipandi-sono ita petitista Aleminateri	45,880				45,880
Farm Operations	6930	and the state of t	70,806				70,806
Food Services	6940			8,671		and the second s	8,671
Parking	6950		***************************************	71,291			71,291
Student and Co-Curricular Activities	6960		666,233	195,473	117,593		979,299
Student Housing	6970						C
Other Ancillary Services	6990		199,017				199,017
Total Ancillary Services	6900	0	981,936	275,435	117,593	0	1,374,964
Auxiliary Operations	7000						
Contract Education	7010						C
Other Auxiliary Operations	7090						
Total Auxiliary Operations	7000	0	0	0	. 0	0	C

### **Expend by Non-Instructional Activity**

#### **Annual Financial and Budget Report**

### S10 General Fund - Combined

#### SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 530

		Salaries and	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Physical Property and Related Acquisitions	7100						/
ong-Term Debt and Other Financing	7200						
Long_Term Debt	7210						C
Tax revenue Anticipation Notes	7220						0
Other Financing	7290				Opposition to the state of the		0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	. 0	C
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					9,574,271	9,574,271
Student Aid	7320					828,745	828,745
Other Outgo	7390						C
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	10,403,016	10,403,016
Sub-Total Non-Instructional Activites			37,560,128	8,918,944	2,521,517	13,227,871	62,228,460
Total Expenditures General Fund: activities *		31,816,340	38,949,743	10,446,079	3,425,926	13,227,871	97,865,959

<sup>\*</sup> Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Budget Year: 2021-2022

**Gann Appropriations Limit** 

**GANN Report** 

DISTRICT NAME: MERCED

202	1-2022 Appropriations Limit:			074 407 540
A.	2020-2021 Appropriations Limit:			\$71,107,519
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	9,277.88	one skyl paper, en mel dørek som eller eller en det 🔾 stræffere	and the second second second second second second second second second second
property of the con-	2. 2020-2021 Second Period Actual FTES	8,500.54		
	3. 2020-2021 Population change factor (C2/C1)	0.9162		CONTRACTOR CONTRACTOR
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$68,881,730
E.	Adjustments to increase limit:			
	Transfers in of financial responsibility		\$0	and the same of th
	2. Temporary voter approved increases		0	
1,000,000	3. Total adjustments - increase		- Access	C
	Sub-Total (D + E.3)			\$68,881,730
F.	Adjustments to decrease limit:			
	Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
i	3. Total adjustments - decrease			(
G.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$68,881,730
202	21-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			54,340,192
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			105,000
C.	Local Property taxes			16,451,512
D.	Estimated excess Debt Service taxes			
E.	Estimated Parcel taxes, Square Foot taxes, etc.			
F.	Interest on proceeds of taxes			200,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			603,276
Ιн.	2021-2022 Appropriations Subject to Limit			\$70,493,428

### **Governmental Funds Group**

#### CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

#### 10 General Fund

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2020-2021

Budget Year: 2021-2022

### **General Fund**

	Object	Fund	: 11	Fund	: 12	Fund: 10		
	Code	UNRESTRICTE	D SUBFUND	RESTRICTED	SUBFUND	TOTAL		
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:						ļ		
Federal Revenues	8100	21,569	25,000	6,253,890	23,262,906	6,275,459	23,287,906	
State Revenues	8600	54,662,228	56,303,128	12,688,007	19,731,551	67,350,235	76,034,679	
Local Revenues	8800	20,237,019	21,823,307	1,013,273	2,125,440	21,250,292	23,948,747	
Total Revenues		74,920,816	78,151,435	19,955,170	45,119,897	94,875,986	123,271,332	
EXPENDITURES:								
Academic Salaries	1000	24,859,771	26,800,232	4,398,303	4,819,515	29,258,074	31,619,747	
Classified Salaries	2000	12,654,744	14,063,531	3,427,120	5,015,496	16,081,864	19,079,027	
Employee Benefits	3000	21,857,342	23,451,629	3,568,803	4,531,151	25,426,145	27,982,780	
Supplies and Materials	4000	403,506	666,553	1,361,484	3,026,038	1,764,990	3,692,591	
Other Operating Expenses and Services	5000	6,299,758	9,625,863	2,381,331	11,995,821	8,681,089	21,621,684	
Capital Outlay	6000	383,479	603,783	3,042,447	11,498,696	3,425,926	12,102,479	
Total Expenditures		66,458,600	75,211,591	18,179,488	40,886,717	84,638,088	116,098,308	
Excess /(Deficiency) of Revenues over Expenditures		8,462,216	2,939,844	1,775,682	4,233,180	10,237,898	7,173,024	
Other Financing Sources	8900	606,604	1,664,290	4,543,931	4,220,333	5,150,535	5,884,623	
Other Outgo	7000	7,224,047	4,730,405	6,003,824	10,492,082	13,227,871	15,222,487	
Net Increase/(Decrease) in Fund Balance		1,844,773	(126,271)	· 315,789	(2,038,569)	2,160,562	(2,164,840	
BEGINNING FUND BALANCE:								
Net Beginning Balance, July 1	9010	11,139,267	12,984,040	2,178,399	2,494,188	13,317,666	15,478,228	
Prior Years Adustments	9020					0	y angue, y a section of the section	
Adjusted Beginning Balance	9030	11,139,267		2,178,399		13,317,666		
Ending Fund Balance, June 30	AND AND AND A	12,984,040	12,857,769	2,494,188	455,619	15,478,228	13,313,388	

### **Governmental Funds Group**

# Annual Financial and Budget Report

### 20 Debt service Funds

### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2020-2021

Budget Year: 2021-2022

# **DEBT SERVICE FUNDS**

	Object Code	Fund: 2	21	Fund:	22	Fund: 29		
		BOND INTERE	ST AND	REVENUE BON	D INTEREST			
	i i	REDEMPTIO	N FUND	AND REDEMP	TION FUND	OTHER DEBT SE	RVICE FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:								
Federal Revenues	8100							
State Revenues	8600						mente la la compositione de la collection de la composition della composition della composition della composition della composition della composition della composition della composition della composition della composition della	
Local Revenues	8800	3,965,169	3,173,500					
Total Revenues		3,965,169	3,173,500	0	0	0	0	
Other Financing Sources	8900						***************************************	
Interfund Transfers In	8981		1,056,077					
Other Incoming Transfers	8983							
Total Other Financing Sources		0	1,056,077	0	0	0	0	
Other Outgo	7000							
Debt Retirement (Long Term Debt)	7100							
Debt Reduction	7110	2,360,000	2,645,000					
Debt Interest and Other Service Charges	7120	1,298,449	1,420,098					
Transfers Outgoing	7300 & 7400		,					
Reserve for Contingencies	7900							
Total Other Outgo	7000	3,658,449	4,065,098	0	0	0	(	
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(3,658,449)	(3,009,021)	0	0	0	(	
Net Increase/Decrease in Fund Balance		306,720	164,479	0	0	0	(	
BEGINNING FUND BALANCE:								
Net Beginning Balance, July 1	9010	3,028,725	3,335,445		0			
Prior Years Adustments	9020							
Adjusted Beginning Balance	9030	3,028,725		0		0		
Ending Fund Balance, June 30		3,335,445	3,499,924	0	0	0	(	

#### **Governmental Funds Group**

### **Annual Financial and Budget Report**

# 30 Special Revenue Funds -- Part 1

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2020-2021

Budget Year: 2021-2022

### **Special Revenue Funds**

	Object	FUND:	31	FUND:	32	FUND	33
	Code	BOOKSTORE FUND		CAFETERIA	FUND	CHILD DEVELOP	MENT FUND
Description	-	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					576,609	1,359,879
State Revenues	8600					903,116	965,82
Local Revenues	8800				and a second sec	11,434	6,300
otal Income		0	0	0	0	1,491,159	2,332,000
expenditures							
Academic Salaries	1000	İ	İ				
Classified Salaries	2000					756,108	1,026,86
Employee Benefits	3000					627,174	797,53
Supplies and Materials	4000					52,488	114,98
Other Operating Expenses and Services	5000					9,948	296,78
Capital Outlay	6000					6,905	44,67
Total Expenditures		o	0	0	0	1,452,623	2,280,84
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	38,536	51,15
Other Financing Sources	8900					535	
Other Outgo	7000					39,070	51,15
Net Increase/(Decrease) in Fund Balance		0	0	0	<i>a</i> 0	1	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	0	
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	1	

# **Governmental Funds Group**

#### **Annual Financial and Budget Report**

# 30 Special Revenue Funds -- Part 2

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year 2020-2021

Budget Year: 2021-2022

# **Special Revenue Funds**

	Object	FUND:	34	FUND	35	FUND 39		
	Code	FARM OPERAT	TION FUND	REVENUE BOND I	PROJECT FUND	OTHER SPECIAL	REVENUE FUND	
Description	i t	Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:						3		
Federal Revenues	8100	ĺ						
State Revenues	8600		communication (Access and Communication) (Access to Communication Company) (Access to Communication)					
Local Revenues	8800	60,752	94,098	,				
Total Income		60,752	94,098	0	0	0		
Expenditures								
Academic Salaries	1000	İ						
Classified Salaries	2000							
Employee Benefits	3000							
Supplies and Materials	4000	19,500	89,809					
Other Operating Expenses and Services	5000	24,780	44,982					
Capital Outlay	6000							
Total Expenditures		44,280	134,791	0	0	0		
Excess /(Deficiency) of Revenues over Expenditures		16,472	(40,693)	0	0	0		
Other Financing Sources	8900							
Other Outgo	7000							
Net Increase/(Decrease) in Fund Balance		16,472	(40,693)	0	C	0		
Begining Fund Balance:								
Net Beginning Balance, July 1	9010	40,692	57,164		0			
Prior Years Adustments	9020							
Adjusted Beginning Balance	9030	40,692		0		0		
Ending Fund Balance, June 30		57,164	16,471	0	C	0		

#### **Governmental Funds Group**

#### **Annual Financial and Budget Report**

# 40 Capital Projects Funds

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2020-2021

Budget Year: 2021-2022

# **Capital Projects Funds**

	Object	FUND	): 41	FUND	42	FUNI	J 43
	Code	CAPITAL QUTLAY	PROJECTS FUND	REVENUE BOND COI	ISTRUCTION FUND	GENERAL OBLIGA	TION BOND FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100		3,000,000	ĺ			
State Revenues	8600	4,779	15,591,948				
Local Revenues	8800	209,669		17,844	62,000		
Total Income		214,448	18,591,948	17,844	62,000	0	
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	74,045	18,214	2,480	2,480		
Capital Outlay	6000	1,820,244	26,075,992		14,090,552		
Total Expenditures		1,894,289	26,094,206	1,572,971	14,093,032	0	
Excess /(Deficiency) of Revenues over Expenditures		(1,679,841)	(7,502,258)	(1,555,127)	(14,031,032)	0	
Other Financing Sources	8900	5,871,937			10,616,733		
Other Outgo	7000	11,920			1,281,734		
Net Increase/(Decrease) in Fund Balance		4,180,176	(7,502,258	) (1,555,127)	(4,696,033)	0	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	2,622,118	6,802,294	7,751,161	6,196,034		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	2,622,118		7,751,161		0	5
Ending Fund Balance, June 30	_	6,802,294	(699,964	) 6,196,034	1,500,001	0	

#### **Proprietary Funds Group**

#### Annual Financial and Budget Report

# 50 Enterprise Funds Group -- Part 1

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year 2020-2021

Budget Year: 2021-2022

# **Enterprise Funds**

	Object	FUND: 5°	1	FUND	52	FUND	53
	Code	BOOKSTORE	FUND	CAFETERIA	FUND	FARM OPER	RATIONS
Description		Actual	Budget	Actual	Budget	Actual	Budget
EVENUES:						gants to the latest engaging contracted the control of the sound of the control o	
Local Revenues	8800	183,583	292,782				
Other Financing Sources	8900	190,166	- Annual State - Baseling Annual Angular Commission of State -				
otal Income		373,749	292,782	0	0	0	
ost of Sales	5890						
Gross Profit or Loss		373,749	292,782	0	0	0	
xpenditures							
Academic Salaries	1000						
Classified Salaries	2000	109,762	115,020				
Employee Benefits	3000	83,474	88,867				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,301					
Capital Outlay	6000						
otal Expenditures		194,537	203,887	0	0	0	
Net Profit or Loss		179,212	88,895	0	0	0	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		179,212	88,895	0	0	0	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	(1,156,799)	(977,587)		0		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	(1,156,799)		0		0	
Ending Fund Balance, June 30		(977,587)	(888,692)	0	0	0	

#### **Proprietary Funds Group**

#### Annual Financial and Budget Report

# 50 Enterprise Funds Group -- Part 2

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year 2020-2021

Budget Year: 2021-2022

# **Enterprise Funds**

	Object	FUND:	59	8		
	Code	OTHER ENTERP	RISE FUND	İ		
Description	i t	Actual	Budget		,	
REVENUES:						
Local Revenues	8800					
Other Financing Sources	8900		ann air, chuir (crìolaide ) de crìola fhairgaire (bhliain air, dh' a' ghliffe			
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		
Begining Fund Balance:						
Net Beginning Balance, July 1	9010			0		
Prior Years Adustments	9020					
Adjusted Beginning Balance	9030	0				
Ending Fund Balance, June 30		0		0		

#### **Proprietary Funds Group**

#### Annual Financial and Budget Report

# 60 Enterprise Funds Group

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2020-2021

Budget Year: 2021-2022

## **Internal Service Funds**

	Object	FUND:	61	FUN	D 69		
	Code	SELF-INSURA	NCE FUND	OTHER INTERNAL	SERVICES FUND		
Description	i t	Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	18,143	30,000				
Other Financing Sources	8900	450,000	250,000				
Total Income		468,143	280,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000		, чения в нестипности в нестипности в достипности в нестипности в нестипности в нестипности в нестипности в не				
Employee Benefits	3000		400,000				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					- 1000000000000000000000000000000000000	
Capital Outlay	6000						
Total Expenditures		0	400,000	0	0		
Net Profit or Loss		468,143	(120,000)	0	0		
Other Outgo	7000			-			
Net Increase/(Decrease) in Fund Balance		468,143	(120,000)	0	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	3,684,209	4,152,352	0	0		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	3,684,209		0			
Ending Fund Balance, June 30		4,152,352	4,032,352	0	0		

## **Fiduciary Funds Group**

#### **Annual Financial and Budget Report**

# 70 Fiduciary Funds Group -- Part 1

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2020-2021

Budget Year: 2021-2022

# **Fiduciary Funds Group**

	Object	FUND:	71	FUND	72	FUND	73
	Code	ASSOCIATED STUDE	NTS TRUST FUND	REPRESENTATION FUN	D	BODY CENTER FE	
Description	İ	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	j j					
State Revenues	8600		***************************************				
Local Revenues	8800	95,775	89,700	36,013	17,000		
Total Income	· · · · · · · · · · · · · · · · · · ·	95,775	89,700	36,013	17,000	0	
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	34,038	35,736				
Employee Benefits	3000	22,871	24,468				
Supplies and Materials	4000	12,560	88,898		6,500		
Other Operating Expenses and Services	5000	3,905	45,605		22,750		
Capital Outlay	6000	5,400	10,000	16,532	5,000		
Total Expenditures		78,774	204,707	16,532	34,250	0	
Excess /(Deficiency) of Revenues over Expenditures		17,001	(115,007)	19,481	(17,250)	0	
Other Financing Sources	8900						
Other Outgo	7000	19,466	2,520	2,520	1,190		
Net Increase/(Decrease) in Fund Balance		(2,465)	(117,527)	16,961	(18,440)	0	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	270,860	228,779	2,231	58,808		
Prior Years Adustments	9020	(39,616)	Committee to the committee of the commit	39,616			
Adjusted Beginning Balance	9030	231,244		41,847		0	
Ending Fund Balance, June 30		228,779	111,252	58,808	40,368	0	

#### Fiduciary Funds Group

#### **Annual Financial and Budget Report**

# 70 Fiduciary Funds Group -- Part 2

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year: 2020-2021

Budget Year: 2021-2022

# **Fiduciary Funds Group**

	Object	FUND: 7	4	FUND 7	75	FUND	
	Code	FINANCIAL AID TE	RUST FUND	SCHOLARSHIP & I		INVESTMENT	RUST FUND
Description	i t	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	18,046,241	31,960,321				
State Revenues	8600	4,636,774	6,476,185				
Local Revenues	8800			1,239,701			
Total Income	······································	22,683,015	38,436,506	1,239,701	0	0	
Expenditures							
Academic Salaries	1000	İ					
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			32,639			
Capital Outlay	6000						
Total Expenditures		0	0	32,639	0	0	- 250-100-5
Excess /(Deficiency) of Revenues over Expenditures		22,683,015	38,436,506	1,207,062	0	0	
Other Financing Sources	8900	883,689	553,112				
Other Outgo	7000	23,566,703	38,989,618	477,513			
Net Increase/(Decrease) in Fund Balance		1	0	729,549	0	0	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	o	1	4,580,027	5,309,576		
Prior Years Adustments	9020		ACTION OF THE PARTY OF THE PART	Total Security (Control of the Contr			
Adjusted Beginning Balance	9030	0		4,580,027		0	
Ending Fund Balance, June 30		1	1	5,309,576	5,309,576	0	

#### **Fiduciary Funds Group**

## Annual Financial and Budget Report

# 70 Fiduciary Funds Group -- Part 3

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

530 MERCED

For Actual Year 2020-2021

Budget Year: 2021-2022

# **Fiduciary Funds Group**

	Object	FUND	): 77	FUND 79	9
	Code	DEFERRED COMPENS	SATION TRUST FUND	OTHER TRUST	FUNDS
Description		Actual	Budget	Actual	Budget
REVENUES:		8			
Federal Revenues	8100				
State Revenues	8600		and a grant and a grant country of 65 day. Response, also day are accounted for the form of a grant or any other sections.		
Local Revenues	8800	American states and rate and rate are sense and restrict	and the languagement of processing and the second of the s	1,630,924	84,300
Total Income		. 0	0	1,630,924	84,300
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			3,708	8,429
Other Operating Expenses and Services	5000			35,833	73,700
Capital Outlay	6000			116,483	2,000
Total Expenditures	······································	0	0	156,024	84,129
Excess /(Deficiency) of Revenues over Expenditures		0	0	1,474,900	171
Other Financing Sources	8900			. 2	
Other Outgo	7000			13,382	
Net Increase/(Decrease) in Fund Balance		0	0	1,461,518	17
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0	3,196,691	4,658,209
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	0		3,196,691	
Ending Fund Balance, June 30		0	0	4,658,209	4,658,380

# Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 530

Name: MERCED

Fund		Fund		Amount
Number In	Fund Name	Number Out	Fund Name	Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	5,666,495
59	OTHER ENTERPRISE FUND	11	UNRESTRICTED SUBFUND	450,000
74	STUDENT FINANCIAL AID TRUST FUND	11	1 UNRESTRICTED SUBFUND	
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	14,200
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	111,931
51	BOOKSTORE FUND	12	RESTRICTED SUBFUND	190,166
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	823,283
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	20,280
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	38,535
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	11,920
41	CAPITAL OUTLAY PROJECTS FUND	71	ASSOCIATED STUDENTS TRUST FUND	19,466
11	UNRESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	2,520
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	5,000

# Receipt and Expenditures of Lottery Proceeds

#### **Annual Financial and Budget Report**

#### **Lottery Actual Report**

#### SUPPLEMENTAL DATA

#### L10 GENERAL FUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 530

Name: MERCED

Activity Classification	Object Code	Unrest	ricted		Restricted	d Prop 20		
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		and the second s			1,301,935	all homeone describe and a second of the sec	
Adjustments	9020	Appet to an old special and the size appearance to the Appendix of the Appendi	eg euer ausgebri vermannen verherrekt alltum tejedel met en proposition under 2° versiche					
Adjusted Beginning Balance	9030		0			1,301,935	ļ	
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		1,691,239	_		726,455		
		Instructional & Unrest				Instructional  Materials  Proposition 20		Total
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures						:		ar un la constant a constant a constant a constant a constant a constant a constant a constant a constant a co
Academic Salaries	1000				0			0
Classified Salaries	2000		Control of the state of the sta	registers, general our traces of more facilities and control dead out of the control of the cont	0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000		elada, hayanakan kalanda kalanda elektrika kalanda elektrika kalanda elektrika kalanda elektrika		The second secon			
Software	4100				0			0
Books, Magazines, & Periodicals	4200		,		0			0
Instructional Supplies & Materials	4300	29,397	10,351		39,748	585,685		625,433
Noninstructional Supplies & Mtrls	4400	2,121	31,569		33,690			33,690
Total Supplies and Materials		31,518	41,920	0		585,685		659,123
Other Operating Expenses and Services	5000	106,787	1,489,329		1,596,116			1,596,116
Capital Outlay	6000							
Library Books	6300				0	78,141		78,141
Equipment	6400		and the state of t		_			21,685 0 99,826 0
Equipment - Additional	6410	6,562	15,123		21,685			
Equipment - Replacement	6420				0			
Total Capital Outlay		6,562	15,123	0	The same of a contract that the same of the contract that the same of the same	THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAME		
Other Outgo	7000				0			
Direct Aid to Students	7500				0			
Total Other Outgo	7000	0				2000年200日 1000日 1000日 1000日 1000日 1000日 1000日 1000日 1000日 1000日 1000日 1000日 1000日 1000日 1000日 1000日 1000日 1000日		0
Total Expenditures		144,867	1,546,372	0				2,355,065
Ending Balance	_				0	1,364,564	+11	1,364,564

# Annual Financial and Budget Report

For Actual Year: 2020-2021

#### SUPPLEMENTAL DATA

Budget Year: 2021-2022

# Receipt and Expenditures of Lottery Proceeds Lottery Budget Report

L10 GENERAL FUND

District ID: 530

Name: MERCED

Activity Classification	Object Code	Unrest	ricted		Restricted	Prop 20		
ottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					62,629		
Adjustments	9020							
Adjusted Beginning Balance	9030		0	a Million a local de la lagra mont hann a palama mala magas de al mont a final company acus de describer.		62,629		
Budget Fiscal Year Data	2000 and a second of the off							
State Lottery Proceeds:	8681		1,500,000			1,841,723		
						Instruc Mater	i	
	1	Instructional	i			Proposi	_ :	Total
			tricted			Proposi	tion 20	Total
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures								
Academic Salaries	1000		,		0			0
Classified Salaries	2000				0			0
Employee Benefits	3000	The state of the s			0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200	2,301			2,301			2,301
Instructional Supplies & Materials	4300	26,766	9,964		36,730	1,728,561		1,765,291
Noninstructional Supplies & Mtrls	4400	3,336	84,088		87,424			87,424
Total Supplies and Materials		32,403	94,052	0	126,455	1,728,561		1,855,016
Other Operating Expenses and Services	5000	197,038	1,104,501		1,301,539			1,301,539
Capital Outlay	6000							00.000
Library Books	6300				0	92,692		92,692
Equipment	6400				, market 1 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -			72,006 0 164,698 0
Equipment - Additional	6410	8,330	63,676		72,006			
Equipment - Replacement	6420			3	0			
Total Capital Outlay		8,330	63,676	0	72,006	92,692		
Other Outgo	7000			·	0			
Direct Aid to Students	7500				0			
Total Other Outgo	7000	0			1 500 000			3,321,253
Total Expenditures		237,771	1,262,229	0	1,500,000	83,099		0,021,200
Ending Balance						03,099		

# Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 530

Name: MERCED

**EPA Revenue** 15,876,401

		Salaries and	Operating	Capital	h.
	Activity	Benefits	Expenses	Outlay	
Activity Classification	Code	(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	15,876,401	0	0	15,876,401
TOTAL		15,876,401	0	0	15,876,401

#### **Annual Financial and Budget Report**

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 530

Name: MERCED

	Increase		PERS	STRS	
Rate	Amount	Total	Amount	Amount	Fiscal Year
N/A	N/A	6,193,968	2,647,031	3,546,937	2020-21
20.28%	1,255,891	7,449,859	3,147,670	4,302,189	2021-22
16.47%	1,226,907	8,676,766	3,720,938	4,955,828	2022-23
4.57%	396,220	9,072,986	4,018,042	5,054,944	2023-24
3.91%	354,340	9,427,326	4,271,283	5,156,043	2024-25
4.19%	395,192	9,822,518	4,458,171	5,364,347	2025-26

Does the district have a plan to fund these expenses through 2025-26?

Yes

**Explain Yes or No** 

The District will continue to factor the increased costs into the annual budget process. Although a written plan has not been established at this time, the Board of Trustees is aware of the need to fund these rising costs, therefore, the District continues to pursue funding opportunities to address these future expenses.