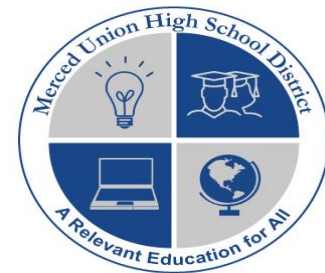


2016-17 All Funds Budget Unaudited Actuals

Merced Union High School District

SEPTEMBER 13, 2017



LCFF Components

2016-17 Unaudited Actuals

| Item | Dollar Amount |
|-------------------------------|-----------------------|
| State Aid | \$ 74,339,790 |
| Education Protection Account | \$ 15,267,480 |
| Local Property Taxes | \$ 17,741,421 |
| Other Funds included in LCFF: | |
| Deferred Maintenance Fund | \$ (374,034) |
| Total LCFF Funds | \$ 106,974,657 |

2016-17 Revenue Summary

Unaudited Actuals

| Income Source | Amount | Percent |
|------------------------|-----------------------|----------------|
| LCFF/Revenue Limit | \$ 106,974,657 | 79.93% |
| Federal Income | \$ 7,166,560 | 5.35% |
| Other State Income | \$ 15,871,767 | 11.86% |
| Other Local Income | \$ 1,772,468 | 1.32% |
| Subtotal | \$ 131,785,452 | 98.47% |
| Interfund Transfers In | \$ 2,051,093 | 1.53% |
| Total | \$ 133,836,545 | 100.00% |

2016-17 Expenditure Summary

Unaudited Actuals

| Item | Amount | Percent |
|-------------------------------|-----------------------|----------------|
| Certificated Salaries | \$ 52,832,585 | 39.72% |
| Classified Salaries | 17,881,141 | 13.44% |
| Employee Benefits | 27,965,397 | 21.02% |
| Books & Supplies | 7,242,869 | 5.44% |
| Services | 15,281,437 | 11.49% |
| Capital Outlay | 3,222,040 | 2.42% |
| Other Outgo | 2,042,561 | 1.54% |
| Direct Support/Indirect Costs | (146,105) | -0.11% |
| Subtotal | \$ 126,321,926 | 94.96% |
| Interfund Transfers Out | 6,700,263 | 5.04% |
| Total | \$ 133,022,189 | 100.00% |

General Fund Summary

| Description | 2015-16 | | 2016-17 | |
|---|-----------|-------------------|-----------|-------------------|
| | Unaudited | Actuals | Unaudited | Actuals |
| Beginning Balance | \$ | 8,893,039 | \$ | 13,730,815 |
| Revenue | \$ | 124,138,097 | \$ | 131,785,452 |
| Expenditures | \$ | 115,491,222 | \$ | 126,321,926 |
| Excess(Deficiency) of Revenues Over Expenditures | \$ | 8,646,875 | \$ | 5,463,526 |
| Interfund Transfers In | \$ | 4,468,373 | \$ | 2,051,093 |
| Interfund Transfers Out | \$ | 8,277,473 | \$ | 6,700,263 |
| Increase (Decrease) in Fund Balance | \$ | 4,837,775 | \$ | 814,356 |
| Ending Balance | \$ | 13,730,815 | \$ | 14,545,170 |

Ending Balance Components

| | 2015-16 Unaudited Actuals | 2016-17 Unaudited Actuals |
|-------------------------------------|---------------------------------|---------------------------------|
| Components of Ending Fund Balance | | |
| Nonspendable | | |
| Revolving Cash | \$ 20,000 | \$ 20,000 |
| Stores | 142,100 | 170,350 |
| Restricted | 956,961 | 2,104,293 |
| Assigned | | |
| Other Assignments | 6,366,243 | 7,054,010 |
| Reserved for Economic Uncertainties | 6,245,511 | 5,196,518 |
| Unappropriated 6/30 | 0 | 0 |

Other Funds Student Services

| | 2016-17 Unaudited Actuals | | | |
|--|---------------------------|----------------|--------------------|----------------|
| | Beginning Balance | Total Revenues | Total Expenditures | Ending Balance |
| Fund 11 - Adult Education | \$ 284,147 | \$ 3,306,193 | \$ 2,860,902 | \$ 729,438 |
| Fund 12 - Child Development | \$ 85,096 | \$ 510,254 | \$ 519,778 | \$ 75,572 |
| Fund 13 - Cafeteria & Nutritional Services | \$ 98,424 | \$ 5,641,804 | \$ 5,675,687 | \$ 64,541 |
| Fund 15 - Pupil Transportation Equipment | \$ 100,238 | \$ 974,548 | \$ - | \$ 1,074,786 |

Other Funds Facilities

| | 2016-17 Unaudited Actuals | | | |
|--|---------------------------|----------------|--------------------|----------------|
| | Beginning Balance | Total Revenues | Total Expenditures | Ending Balance |
| Fund 14 - Deferred Maintenance | \$ 329,937 | \$ 1,127,902 | \$ 1,259,608 | \$ 198,232 |
| Fund 21 - Building Fund (Measure M) | \$ 17,295,300 | \$ 153,447 | \$ 17,411,877 | \$ 36,870 |
| Fund 25 - Capital Facilities (Developer Fees) | \$ 2,512,515 | \$ 1,437,698 | \$ 926,460 | \$ 3,023,753 |
| Fund 35 - School Facilities Fund | \$ 687,175 | \$ 7,254 | \$ 349,590 | \$ 344,840 |
| Fund 43 - Sp Reserve for Capital Outlay Projects | \$ 1,052,845 | \$ 3,010,903 | \$ 351,255 | \$ 3,712,493 |

Other Funds Reserves

| | 2016-17 Unaudited Actuals | | | |
|--|---------------------------|----------------|--------------------|----------------|
| | Beginning Balance | Total Revenues | Total Expenditures | Ending Balance |
| Fund 17 - Special Reserve for Other Than Capital Outlay Projects | \$ 5,303,611 | \$ 2,802,090 | \$ - | \$ 8,105,701 |
| Fund 20 - Special Reserve for Postemployment Benefits | \$ 5,608,648 | \$ 68,495 | \$ 4,230,273 | \$ 1,446,870 |

Other Funds

Merced County Maintained

| | 2016-17 Unaudited Actuals | | | |
|---|---------------------------|----------------|--------------------|----------------|
| | Beginning Balance | Total Revenues | Total Expenditures | Ending Balance |
| Fund 51 - Bond Interest and Redemption Fund | \$ 11,802,207 | \$ 7,307,748 | \$ 4,204,163 | \$ 14,905,793 |