



# Cupertino Union School District

## 2016-2017 Second Interim Financial Report



**CUPERTINO UNION SCHOOL DISTRICT  
2016-2017 SECOND INTERIM  
TABLE OF CONTENTS**

	<u>Page</u>
<b>PART I 2016-2017 SECOND INTERIM BUDGET SUMMARY</b>	
Executive Summary	1 - 7
Budget at a Glance - General Fund	8
Interim Budget - Summary of All Funds	9 - 10
Interim Budget - Revenue Pie Chart	11
Interim Budget - Expenditure Pie Chart	12
 <b>PART II ADA, ENROLLMENT, REVENUE LIMIT HISTORICAL DATA</b>	
CBEDS Enrollment Report - 2006 - 2017	13
Average Daily Attendance (ADA) at P-2 - 2006 - 2017	14
P-2 ADA vs. CBEDS Enrollment - 2006 - 2017	15
Average Daily Attendance P-2 (J18/19) - 2008 - 2017	16
 <b>FTE SUMMARY BY OBJECT, BY FUND</b>	 17 - 24
 <b>PART III FINANCIAL REPORTS - ALL FUNDS</b>	
<b>Fund 01 - Unrestricted General Fund</b>	
Revenue Summary by Object	25
Revenue Summary by Resource	26
Expenditure Summary by Object	27 - 28
Expenditure Summary by Function	29 - 30
 <b>Fund 07 - Special Education</b>	
Revenue Summary by Object	31
Revenue Summary by Resource	32
Expenditure Summary by Object	33 - 34
Expenditure Summary by Function	35
 <b>Fund 08 - Categorical Programs</b>	
Revenue Summary by Object	36
Revenue Summary by Resource	37
Expenditure Summary by Object	38 - 39
Expenditure Summary by Resource	40

**CUPERTINO UNION SCHOOL DISTRICT  
2016-2017 SECOND INTERIM  
TABLE OF CONTENTS**

	<u>Page</u>
<b>Fund 09 - Lottery</b>	
Revenue Summary by Object	41
Revenue Summary by Resource	42
Expenditure Summary by Object	43
Expenditure Summary by Goal	44
<b>Fund 12 - Child Development</b>	
Revenue Summary by Object	45
Revenue Summary by Resource	46
Expenditure Summary by Object	47
Expenditure Summary by Function	48
<b>Fund 13 - Student Nutrition Services</b>	
Revenue Summary by Object	49
Revenue Summary by Resource	50
Expenditure Summary by Object	51 - 52
Expenditure Summary by Function	53
<b>Fund 21 - Building</b>	
Revenue Summary by Object	54
Revenue Summary by Resource	55
Expenditure Summary by Object	56
Expenditure Summary by Function	57
<b>Fund 23 - General Obligation Bonds - 2001</b>	
Expenditure Summary by Object	58
Expenditure Summary by Function	59
<b>Fund 24 - General Obligation Bonds - 2012</b>	
Revenue Summary by Object	60
Revenue Summary by Resource	61
Expenditure Summary by Object	62
Expenditure Summary by Function	63
<b>Fund 25 - Capital Facilities (Developer Fees)</b>	
Revenue Summary by Object	64
Revenue Summary by Resource	65
Expenditure Summary by Object	66
Expenditure Summary by Function	67

**CUPERTINO UNION SCHOOL DISTRICT  
2016-2017 SECOND INTERIM  
TABLE OF CONTENTS**

**Page**

**Fund 62 - Self-Funded Insurance**

Revenue Summary by Object	68
Revenue Summary by Resource	69
Expenditure Summary by Object	70
Expenditure Summary by Function	71

**Fund 63 - Self-Funded Workers Compensation**

Revenue Summary by Object	72
Revenue Summary by Resource	73
Expenditure Summary by Object	74
Expenditure Summary by Function	75

**PART IV SUPPLEMENTAL INFORMATION**

Multi-Year Projection	76 - 77
Multi-Year Projection - Assumptions	78 - 79
CEEF Grants	80

# SECOND INTERIM BUDGET SUMMARY

- Executive Summary
- Budget At A Glance
- Summary of Funds
- Revenue Pie Chart
- Expenditure Pie Chart

**CUPERTINO UNION SCHOOL DISTRICT  
2016-2017**

**SECOND INTERIM REPORT**

**EXECUTIVE SUMMARY**

**INTRODUCTION**

AB1200 requires the governing board of a school district to certify that the district is fiscally sound twice each fiscal year. The board certification ensures that each fund of the district will have positive fund and cash balances as of June 30, 2017 as well as for the two subsequent years, and that the district will be able to meet its financial obligations. The purpose of these requirements is to ensure that the governing board of the district is informed of current and future budget conditions and to assist in identifying any potential financial problems. Once a positive certification is made, the district files a positive certification to the county and state.

The 2016-2017 Second Interim Financial Report summarizes financial transactions of all funds of the district from July 1, 2016, to January 31, 2017. A narrative of revenues and expenditures is included as required by AB1200. The report also includes budget summary reports by object, by function or resource for all funds; ADA, Enrollment and Revenue Limit History; position summary by funds and objects; multi-year projections; a debt repayment schedule; and the Cupertino Educational Endowment Foundation (CEEF) contribution summary.

**GENERAL FUND**

The year-end fund balance of the General Fund is projected to be \$27,188,709. The components of the ending fund balance are \$174,000 for working capital, \$5,639,469 for the restricted categorical programs, \$1,623,427 for Tier III Programs, \$6,910,735 for 2015-2016 & 2016-17 One-Time Mandate fund, \$1,048,063 for various school/program carryovers, \$11,793,016 for the reserve for economic uncertainties and a zero balance in the unrestricted ending fund balance. There is no change in unrestricted ending fund balance compare to the First Interim Budget.

Budget assumptions for the General Fund as of October 31 are as follows:

1. Based on the State's Adopted budget, the LCFF (Local Control Funding Formula) for 2016-2017 is calculated based on the following: COLA 1.48%, ADA 18,585, and the gap funding 55.28%. Based the recommendation from the School Services of California, the LCFF per ADA funding is budgeted as follows: \$7,535 for 2016-2017, \$7,636 for 2017-2018 and \$7,818 for 2018-2019.

2. The funded ADA is 18,585, which is based on the actual P-2 ADA of 2016-2017. The P-2 ADA for 2017-2018 is projected to be 18,249, which is based on the enrollment of 18,605 from the October 2016 CBEDS, and the CBEDS to P-2 ADA ratios of 97.9737%. The district's funded ADA is the higher of the current or prior years' P-2 ADA.
3. The District reached multi-year contracts with all employee units till June 30, 2018.

## **FUND 01 – GENERAL PURPOSE FUND**

### **Revenue**

General fund revenue reflects a total increase of \$189,186 over the First Interim budget. It includes the following increase: \$163,435 increase in LCFF Revenue, \$25,751 increase in Other State Revenue, \$120,434 increase Local Revenue. The contribution to the Special Education programs is projected to be \$19,824,696 which is \$29,019 lower than the First Interim budget. Other contribution from the General Fund includes \$3,274,172 to the Routine Restricted Maintenance Account (RRMA), which is the same as the First Interim budget.

### **Expenditures**

The total FTEs for the General Fund are 826.53 for certificated and 284.84 for classified personnel, a decrease of 3.443 FTEs for certificated and a decrease of 0.188 FTEs for classified personnel from the First Interim budget. The Position Summary by Funds and Objects provides the breakdown of the FTE changes in each fund and object code over the different reporting periods.

The Second Interim reflects a total decrease of \$487,849 in expenditures over the First Interim budget. The variance includes the following decrease in budget: \$336,947 in personnel cost and benefits, \$283,698 in services and operating expense. The decrease is offset by the following increase: \$104,489 in supplies and materials, \$27,619 in Capital Outlay.

## **FUND 09 – LOTTERY**

### **Revenue**

The Lottery funding is based on prior year actual annual ADA times the statewide average excused absence factor of 1.04446. The funding consists of both the base (unrestricted) funding and the amount restricted by Proposition 20. The projected amounts per ADA for unrestricted and restricted Prop 20 remain to be \$128.00 and \$34.00. There is no increase or decrease in the revenue from the First Interim budget. The ending fund balance is projected to be \$8,924,930, which is mostly designated for the Reserve for Economic Uncertainties.

### **Expenditures**

This budget includes a decrease of 0.25 FTE in the classified positions and no change in FTE in certificated positions. The revisions to the expenditures reflect a total decrease of \$5,837 over the First Interim budget, which includes a decrease of \$10,127 in personnel costs, and a decrease of \$7,968 in books and supplies, an increase of \$12,258 in operating expenses.

## **FUND 07 – SPECIAL EDUCATION**

### **Revenue**

The revisions in revenue reflected no change from the First Interim budget, The contribution from the General Fund is projected to be \$19,824,696, a decrease of \$29,019 from the First Interim budget.

### **Expenditures**

The total FTEs for the Special Education are 128.52 for certificated and 261.843 for classified personnel, a decrease of 0.1 FTE for certificated and an increase of 5.464 FTE for classified personnel over the First Interim budget. The revisions to the expenditures reflect a total increase of \$77,375 from the First Interim budget, which includes the decrease in budget: \$143,748 in personnel cost, \$2,900 in books and supplies, and \$63,700 in NPS contract services and other operating expenses. This budget also includes a decrease of \$106,394 in the beginning fund balance from the First Interim budget. The ending fund balance is projected to be \$1,079,469, which is mostly designated for the Mental Health.

## **FUND 08 – CATEGORICAL PROGRAMS**

### **Revenue & Expenditures**

The revenue in this fund comes from federal, state, and local agencies with regulations and requirements attached, so they are considered “restricted” in nature. Categorical funds are “self-balanced” and the expenditures always equal revenue in each program. The First Interim includes the budget revisions for programs with unspent carryovers from the prior fiscal year.

This fund includes the federal programs of Title I (\$635,328), Title II (\$468,028), Title III (\$516,093), State programs of Educator Effectiveness Program (\$1,362,785), CA Clean Energy Jobs Act (\$954,878), Lottery-Proposition 20 (\$880,662), and other local revenues.

The District continues its contribution of \$5,727,681 in the Routine Restricted Maintenance Account (RRMA) for 2016-2017. This budget includes the inter-fund transfers in of \$2,453,509 from the other Fund and \$3,274,172 from the General Fund to the Routine Restricted Maintenance Account. For the 2016-2017 fiscal year, districts are required to contribute the lesser of three percent of the total General Fund expenditures or \$4,738,450, the amount deposited in 2014-2015.

## **FUND 12 – CHILD DEVELOPMENT**

### **Revenue & Expenditures**

The district operates the State Preschool program in the Child Development Fund, which is contracted to Child Development Center Inc (CDC). There is no change in the State revenue and the expenditures from the Adoption Budget.

## **FUND 13 – STUDENT NUTRITION SERVICES**

### **Revenue**

Revenue is generated from student meals sold and reimbursements from the state and federal agencies for free and reduced meals. Income is augmented by catering, meals served to adults, and interest earnings. There is no change in the revenues from the Adoption budget.

## **Expenditures**

The budget revisions reflect a decrease of \$24,549 in expenditures, which results mostly from the decrease of \$18,138 in personnel costs and benefits, \$35,944 in supplies, \$5,000 in capital outlay and \$917 in indirect cost. The decrease was offset by an increase of \$35,450 in services. The ending fund balance is projected to be \$528,277 or an increase of \$24,549 over the First Interim budget.

## **FUND 21 - BUILDING**

### **Revenue**

The building fund revenue is from leased sites, leases of student care modulars, other related program and interest. There is no change in the revenue from the Adoption budget.

### **Expenditures**

Expenditures consist of upkeep of leased sites, and other capital projects. The budget revisions include a total increase of \$1,970,171 over the First Interim budget. The variance includes the following increase in budget: \$34,881 in personnel cost and benefits, \$9,700 in supplies, \$41,560 in services, and \$1,884,030 in capital outlay.

The increase in budget includes the inter-fund transfer to RRMA account that remains at \$2,453,509. The ending fund balance is projected to be \$1,816,619.

## **FUND 23 – GENERAL OBLIGATION BONDS – 2001**

### **Revenue and Expenditures**

There is no change in total expenditure budget from the First Interim budget. The fund balance is projected to be fully spent by the end of the fiscal year.

## **FUND 24 – GENERAL OBLIGATION BONDS – 2012**

### **Revenue and Expenditures**

There is no change in the revenue from the Adoption budget. The revisions in expenditures reflect a total decrease of \$3,734, which is due to the decrease of \$4,465 in the classified salary, \$259,180 in supplies, and \$1,789,793 in services. The decrease was offset by an increase of \$11,442 in certificated salary and \$2,038,262 in capital outlay over the First Interim budget.

## **FUND 25 – CAPITAL FACILITIES (DEVELOPER FEES)**

### **Revenue**

The district retains 60% of the developer fees collected and the Fremont Union High School District retains the remaining 40%. There is no change in the revenues from the First Interim budget.

### **Expenditures**

The district uses the funds to purchase and lease modulars to accommodate student growth. There is no change in total expenditures from the First Interim budget. The fund is projected to be fully spent by the end of the fiscal year.

## **FUND 62 – SELF-FUNDED HEALTH INSURANCE**

### **Revenue**

Revenue consists primarily of the district's contributions for insurance based on a formula stipulated in the bargaining unit contracts. The district's health & welfare contractual obligation is calculated to be \$13,477,287 for 2016-2017. There is no change in the revenue from the First Interim budget. The ending fund balance is projected to be \$3,725,430.

### **Expenditures**

The expenditures consist of all payments for health insurance, including medical, dental, vision, and life insurance. The district carries both self-funded and non-self-funded dental and medical plans. The budget includes an increase of \$31,656 in total expenditures, mostly due to the inter-fund transfer out of \$40,000 due to the district's obligation in the health & welfare and a decrease of \$5,712 in classified salary and \$2,632 in benefits.

## **FUND 63 – SELF-FUNDED WORKERS’ COMPENSATION**

### **Revenue and Expenditures**

The Workers’ Compensation fund has been a traditional self-funded model for a number of years and on July 1, 2007 the district became a member of Santa Clara Schools Insurance Group (SCCSIG). The premium rate for 2016-2017 is determined to be \$1.68 per \$100 payroll. There is a decrease of \$5,464 in the revenues from the First Interim budget.

The total expenditures are decreased by \$8,344 in the insurance premiums over the First Interim budget. The ending fund balance is projected to be \$486,558, an increase of \$2,880 from the First Interim budget.

**CUPERTINO UNION SCHOOL DISTRICT  
BUDGET AT A GLANCE  
2016-2017  
SECOND INTERIM BUDGET  
JANUARY 31, 2017**

	A	B	C	D	E
			UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL
1					
2					
3					
4	<b>Audited Beginning Balance - July 1</b>		\$22,374,481	\$6,133,642	\$28,508,123
5					
6					
7	Total Revenue		\$157,143,410	\$32,490,013	\$189,633,423
8	Total Contributions & Encroachments		(\$23,098,868)	\$23,098,868	\$0
9	Total Transfers In /Other Sources		\$40,000	\$2,453,509	\$2,493,509
10	Grand Total Revenue		\$134,084,542	\$58,042,390	\$192,126,932
11					
12	Total Expenditures		\$134,563,956	\$58,536,563	\$193,100,519
13	Total Transfers Out/Other Uses		\$0	\$0	\$0
14	Total Expenditures		\$134,563,956	\$58,536,563	\$193,100,519
15					
16	Revenue Less Expenditures		(\$479,414)	(\$494,173)	(\$973,587)
17					
18	<b>Total Estimated Ending Balance - June 30</b>		<b>\$21,895,068</b>	<b>\$5,639,469</b>	<b>\$27,534,536</b>
19					
20	<b>COMPONENTS OF ENDING BALANCE</b>				
21	<b>Nonspendable (Working Capital):</b>				
22	Revolving Cash		\$75,000		
23	Prepaid Expenses		\$66,868		
24	Stores (Warehouse)		\$32,132		
25	Total Working Capital		\$174,000		\$174,000
26					
27	Restricted:				
28	Categorical Programs Balance			\$5,639,469	\$5,639,469
29					
30	Assigned:				
31	Tier III Programs Balance		\$1,623,427		\$1,623,427
32	One-Time Funds		\$7,256,562		\$7,256,561
33	Various School and Program Carryovers		\$1,048,063		\$1,048,063
34					
35	Unassigned/Unappropriated:				
36	Additional Reserve for Future Downturn				\$6,000,000
37	Reserve for Economic Uncertainties (3%)				\$5,793,016
38					
39	<b>Unassigned/Unappropriated Amount</b>				<b>\$0</b>
40					
41	* Unrestricted Funds: General Fund and Lottery				
42	** Restricted Funds: Special Education and Categorical Programs.				
43					

SUMMARY OF CUPERTINO UNION SCHOOL DISTRICT FUNDS  
2016-17 SECOND INTERIM  
JANUARY 31, 2017

2016-2017 01/31/17	2016-17 Fund 01 General		2016-17 Fund 09 Lottery		2016-17 Fund 07 Sp. Ed.		2016-17 Fund 08 Categorical		2016-17 Sub-Total General		2016-17 Total	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
<b>REVENUE SOURCES:</b>												
State Aid	\$140,045,390				\$140,045,390		\$6,587,682		\$6,587,682			\$146,633,072
Federal					\$0		\$2,950,474	\$1,619,449	\$4,569,923			\$4,569,923
Other State (1160-1163)	\$62,315				\$62,315		\$911,945	\$8,042,762	\$8,954,707			\$9,017,022
Lottery & Lottery - Prop 20			\$2,669,730		\$2,669,730		\$880,662		\$880,662			\$3,550,392
Mandate Block Grant/One-Time Funding	\$4,508,218				\$4,508,218			\$11,130,608	\$11,130,609			\$4,508,218
Local Revenue	\$367,215		\$2,700		\$369,915				\$0			\$11,500,524
MAA/LEA-Medi Cal	\$157,568				\$157,568				\$0			\$157,568
Parcel Tax (ending 2014-15, 2016-17)	\$8,569,000				\$8,569,000				\$0			\$8,569,000
Developer Fees					\$0				\$0			\$0
Interest	\$152,800		\$62,500		\$215,300			\$8,500	\$8,500			\$223,800
Civic Center	\$315,000				\$315,000				\$0			\$315,000
Transportation Fees	\$230,974				\$230,974				\$0			\$230,974
Rental Income					\$0				\$0			\$0
Other Sources					\$0		\$357,930		\$357,930			\$357,930
<b>TOTAL REVENUE</b>	\$154,408,480		\$2,734,930		\$157,143,410		\$10,808,031	\$21,681,981	\$32,490,013			\$189,633,423
	\$154,190,275						\$10,837,050	\$20,921,983				\$188,886,274
<b>EXPENDITURES:</b>												
Certificated Salaries	\$76,122,045		\$769,284		\$76,891,329		\$11,300,445	\$1,857,183	\$13,157,628			\$90,048,957
Classified Salaries	\$17,996,740		\$1,370,696		\$19,367,436		\$10,876,204	\$3,757,465	\$14,633,669			\$34,003,105
Employee Benefits	\$25,948,107		\$714,494		\$26,662,601		\$6,346,392	\$8,512,795	\$14,859,187			\$41,521,788
Books and Supplies	\$4,667,820		\$44,676		\$4,712,496		\$163,088	\$5,165,239	\$5,328,327			\$10,040,823
Services & Other	\$4,483,144		\$2,454,404		\$6,937,548		\$1,970,129	\$8,114,311	\$10,084,440			\$17,021,988
Capital Outlay	\$367,519		\$5,973		\$373,492		\$0	\$201,724	\$201,724			\$575,216
Direct Cost/Indirect Cost Transfer	(\$480,003)				(\$480,003)		\$63,133	\$206,455	\$269,588			(\$210,415)
Other Outgo/ Debt Services (#7439)	\$99,057				\$99,057				\$0			\$99,057
<b>TOTAL EXPENSE</b>	\$129,204,429		\$5,359,527		\$134,563,956		\$30,721,391	\$27,815,172	\$58,536,563			\$193,100,519
Rev less Exp.	\$25,204,051		(\$2,624,597)		\$22,579,454		(\$19,913,360)	(\$6,133,190)	(\$26,046,550)			(\$3,467,096)
<b>Other Financing sources/Uses:</b>												
Interfund Transfer In					\$40,000			\$2,453,509	\$2,453,509			\$2,493,509
Interfund Transfer Out	\$40,000				\$0				\$0			\$0
Other Financing Sources					\$0				\$0			\$0
Other Financing Uses					\$0				\$0			\$0
Contribution (8980)--Special Education	(\$19,824,696)				(\$19,824,696)		\$19,824,696		\$19,824,696			\$0
Contribution (8980)--RRMA	(\$3,274,172)				(\$3,274,172)			\$3,274,172	\$3,274,172			\$0
<b>TOTAL TRANSFERS</b>	(\$23,058,668)		\$0		(\$23,058,668)		\$19,824,696	\$5,727,681	\$25,552,377			\$2,493,509
Net Incr/(Decr) in Fd Bal	\$2,145,183		(\$2,624,597)		(\$479,414)		(\$88,664)	(\$405,509)	(\$494,173)			(\$973,587)
Audited Beginning Bal-7/1	\$10,824,954		\$11,549,527		\$22,374,481		\$1,168,133	\$4,965,509	\$6,133,642			\$28,508,123
Ending Fund Bal. -6/30	\$12,970,137		\$8,924,930		\$21,895,068		\$1,079,469	\$4,560,000	\$5,639,469			\$27,534,535



# ADA, Enrollment Historical Data

**CUPERTINO UNION SCHOOL DISTRICT  
ADA (Average Daily Attendance)  
J18/19**

	SB727 2016-17 P-2 Estimated	SB727 2015-16 P-2	SB727 2014-15 P-2	SB727 2013-14 P-2	SB727 2012-13 P-2	SB727 2011-12 P-2	SB727 2010-11 P-2	SB727 2009-10 P-2	SB727 2008-09 P-2
<b>J18/19</b>									
<b>State Attendance Report</b>									
Kindergarten/Transitional Kindergarten									
TK/K - 3rd	7,697.95	7,897.01	7,920.91	8,123.39	1,835.82	1,876.21	1,886.29	1,907.98	1,837.37
4th - 6th	6,153.66	6,359.25	6,610.51	6,562.05	6,301.36	6,243.28	6,114.44	5,864.17	5,790.42
7th - 8th	4,352.58	4,267.57	4,149.02	4,167.96	6,168.27	6,034.00	5,838.95	5,722.14	5,501.84
9th - 12th					3,920.55	3,740.31	3,741.39	3,701.41	3,770.38
Continuation									
Opportunity									
Home & Hospital					2.41	3.79	2.69	1.71	1.74
Special Ed.					426.59	418.21	422.25	397.17	344.83
Sp. Ed. - Non-Public Elementary	5.74	9.22	13.39		9.72	8.35	9.82	3.97	5.51
Sp. Ed. - Non-Public High School									
Sp. Ed. Extended Year - SDC	17.24	17.27			22.25	20.79	22.67	20.07	18.14
Sp. Ed. Ext. Yr. Non-Public Elementary	1.31	2.02			1.61	2.42	0.56	0.94	0.65
Sp. Ed. Ext. Yr. Non-Public High School									
<b>Total J18/19</b>	18,228.48	18,552.34	18,693.83	18,882.56	18,688.58	18,347.36	18,039.06	17,619.56	17,270.88
Add - Sp. Ed. County Office of Ed.-NPS	3.91	3.95	4.80	4.09	2.66	1.08	2.63	1.46	1.28
Add - Sp. Ed. County Office of Ed.-SDC	16.50	16.50	15.21	16.87	20.35	21.26	22.61	19.70	19.58
<b>Total Revenue Limit ADA</b>	18,248.89	18,572.79	18,713.84	18,903.52	18,711.59	18,369.70	18,064.30	17,640.72	17,291.74
<b>Compared to Prior Year</b>	(324)	(141)	(190)	192	342	305	424	349	305

FTE SUMMARY  
BY FUND/OBJECT

CUPERTINO UNION SCHOOL DISTRICT  
POSITION SUMMARY BY OBJECT CODES AND BY FUNDS  
SECOND INTERIM BUDGET (AS OF JANUARY 27, 2017)

Object	Description	2016-17 Adoption Budget 05/16/16	2016-17 First Interim Budget 09/27/16	2016-17 Second Interim Budget 01/27/17	Difference
<b>Fund 01- General Fund</b>					
01-1110	Regular Teachers	744.168	741.540	739.140	(2.400)
01-1120	Summer School Teachers	2.000	0.000	0.000	-
01-1230	Counselors	11.000	10.000	10.000	-
01-1240	Psychologists	2.900	2.780	2.780	-
01-1250	Nurses	6.539	6.852	6.809	(0.043)
01-1310	Superintendent	1.000	1.000	1.000	-
01-1320	Assistant Superintendent	3.500	3.500	3.500	-
01-1330	Directors	3.500	3.500	3.500	-
01-1340	Principals	25.000	25.000	25.000	-
01-1350	Assistant Principals	13.500	15.000	15.000	-
01-1360	Coordinators	6.000	6.000	6.000	-
01-1910	Other Certificated Salaries	0.400	1.000	1.000	-
01-1930	Resource Teachers	15.800	13.800	12.800	(1.000)
<b>Total 1000s</b>		<b>835.307</b>	<b>829.972</b>	<b>826.529</b>	<b>(3.443)</b>
01-2110	Instr'l Assistants - Classroom	7.752	13.377	13.816	0.439
01-2210	School Technology Specialist	1.271	1.186	1.186	-
01-2220	School Media Clerk	1.813	1.872	1.872	-
01-2230	Maint & Operations - Personnel	95.000	95.000	95.000	-
01-2270	Transportation - Regular Personnel	35.376	42.000	42.000	-
01-2310	Assistant Superintendent	1.900	1.900	1.900	-
01-2320	Director	3.500	3.500	3.500	-
01-2330	Manager/Coordinator	12.000	10.000	10.000	-
01-2340	Supervisor	1.000	2.000	2.000	-
01-2410	Clerical & Office - Personnel	106.750	108.750	107.749	(1.001)
01-2420	Categorical Program Coordinator	5.002	5.440	5.814	0.374
<b>Total 2000s</b>		<b>271.364</b>	<b>285.025</b>	<b>284.837</b>	<b>(0.188)</b>
<b>Total Fund 01</b>		<b>1,106.671</b>	<b>1,114.997</b>	<b>1,111.366</b>	<b>(3.631)</b>

CUPERTINO UNION SCHOOL DISTRICT  
POSITION SUMMARY BY OBJECT CODES AND BY FUNDS  
SECOND INTERIM BUDGET (AS OF JANUARY 27, 2017)

Object	Description	2016-17 Adoption Budget 05/16/16	2016-17 First Interim Budget 09/27/16	2016-17 Second Interim Budget 01/27/17	Difference
<b>Fund 07 - Special Education</b>					
07-1140	Special Education Teachers	79.100	84.500	84.000	(0.500)
07-1150	Speech Pathologists	21.100	23.300	23.700	0.400
07-1240	Psychologists	13.800	14.220	14.220	-
07-1250	Nurses	1.100	1.100	1.100	-
07-1320	Assistant Superintendent	0.500	0.500	0.500	-
07-1330	Directors	1.000	1.000	1.000	-
07-1360	Coordinators	1.000	1.000	1.000	-
07-1910	Other Certificated	2.000	3.000	3.000	-
Total 1000s		119.600	128.620	128.520	(0.100)
07-2130	Instr'l Assistants - Classroom	230.420	238.453	242.917	4.464
07-2330	Manager	2.000	3.000	3.000	-
07-2340	Supervisor	11.000	10.000	11.000	1.000
07-2410	Clerical & Office - Personnel	3.300	3.300	3.300	-
07-2990	Other - Classified	2.376	1.626	1.626	-
Total 2000s		249.096	256.379	261.843	5.464
<b>Total Fund 07</b>		<b>368.696</b>	<b>384.999</b>	<b>390.363</b>	<b>5.364</b>

**CUPERTINO UNION SCHOOL DISTRICT  
POSITION SUMMARY BY OBJECT CODES AND BY FUNDS  
SECOND INTERIM BUDGET (AS OF JANUARY 27, 2017)**

<b>Object</b>	<b>Description</b>	<b>2016-17 Adoption Budget 05/16/16</b>	<b>2016-17 First Interim Budget 09/27/16</b>	<b>2016-17 Second Interim Budget 01/27/17</b>	<b>Difference</b>
<b>Fund 08 - Categorical Programs</b>					
08-1110	Regular Teachers	6.399	6.269	6.469	0.200
08-1120	Summer School Teachers	0.000	1.000	1.000	-
08-1250	Nurses	1.000	1.500	1.500	-
08-1930	Resource Teachers	2.700	3.200	3.200	-
<b>Total 1000s</b>		<b>10.099</b>	<b>11.969</b>	<b>12.169</b>	<b>0.200</b>
08-2110	Instr'l Assistants - Classroom	24.385	26.259	27.009	0.750
08-2210	School Technology Specialist	3.107	3.065	3.065	-
08-2220	School Media Clerk	5.751	6.005	5.005	(1.000)
08-2230	Maintenance & Operations	19.000	19.000	19.000	-
08-2320	Directors	0.500	0.500	0.500	-
08-2340	Supervisors	1.000	1.000	1.000	-
08-2410	Clerical & Office - Personnel	2.390	2.390	2.390	-
08-2420	Categorical Program Coordinator	1.313	1.188	1.188	-
<b>Total 2000s</b>		<b>57.446</b>	<b>59.407</b>	<b>59.157</b>	<b>(0.250)</b>
<b>Total Fund 08</b>		<b>67.545</b>	<b>71.376</b>	<b>71.326</b>	<b>(0.050)</b>

**CUPERTINO UNION SCHOOL DISTRICT  
POSITION SUMMARY BY OBJECT CODES AND BY FUNDS  
SECOND INTERIM BUDGET (AS OF JANUARY 27, 2017)**

<b>Object</b>	<b>Description</b>	<b>2016-17 Adoption Budget 05/16/16</b>	<b>2016-17 First Interim Budget 09/27/16</b>	<b>2016-17 Second Interim Budget 01/27/17</b>	<b>Difference</b>
<b>Fund 09 - Lottery</b>					
09-1110	Regular Teachers	8.531	7.831	7.831	-
09-1930	Resource Teachers	2.000	2.000	2.000	-
<b>Total 1000s</b>		<b>10.531</b>	<b>9.831</b>	<b>9.831</b>	<b>-</b>
09-2110	Instr'l Assistants - Classroom	4.750	5.500	5.500	-
09-2210	School Technology Specialist	19.873	19.751	19.751	-
09-2220	School Media Clerk	8.500	8.500	8.250	(0.250)
09-2410	Clerical & Office - Personnel	0.750	0.750	0.750	-
<b>Total 2000s</b>		<b>33.873</b>	<b>34.501</b>	<b>34.251</b>	<b>(0.250)</b>
<b>Total Fund 09</b>		<b>44.404</b>	<b>44.332</b>	<b>44.082</b>	<b>(0.250)</b>

CUPERTINO UNION SCHOOL DISTRICT  
 POSITION SUMMARY BY OBJECT CODES AND BY FUNDS  
 SECOND INTERIM BUDGET (AS OF JANUARY 27, 2017)

Object	Description	2016-17 Adoption Budget 05/16/16	2016-17 First Interim Budget 09/27/16	2016-17 Second Interim Budget 01/27/17	Difference
<b>Fund 13 - Student Nutrition</b>					
13-2230	Food Services - Drivers	2.500	2.500	2.500	-
13-2260	Food Services - Regular Personnel	19.062	21.533	21.533	-
13-2320	Director	1.000	1.000	1.000	-
13-2340	Supervisor	7.125	7.125	7.125	-
13-2410	Clerical & Office - Personnel	2.750	2.750	2.750	-
Total 2000s		32.437	34.908	34.908	-
<b>Total Fund 13</b>		32.437	34.908	34.908	-

CUPERTINO UNION SCHOOL DISTRICT  
 POSITION SUMMARY BY OBJECT CODES AND BY FUNDS  
 SECOND INTERIM BUDGET (AS OF JANUARY 27, 2017)

Object	Description	2016-17	2016-17	2016-17	Difference
		Adoption Budget 05/16/16	First Interim Budget 09/27/16	Second Interim Budget 01/27/17	
<b>Fund 24 - General Obligation Bond - 2012</b>					
24-2320	Directors	1.000	1.000	1.000	-
24-2330	Manager	1.000	1.000	1.000	-
24-2410	Clerical & Office - Personnel	1.000	1.000	1.000	-
Total 2000s		3.000	3.000	3.000	-
<b>Total Fund 24</b>		3.000	3.000	3.000	-

CUPERTINO UNION SCHOOL DISTRICT  
 POSITION SUMMARY BY OBJECT CODES AND BY FUNDS  
 SECOND INTERIM BUDGET (AS OF JANUARY 27, 2017)

Object	Description	2016-17 Adoption Budget 05/16/16	2016-17 First Interim Budget 09/27/16	2016-17 Second Interim Budget 01/27/17	Difference
<b>Fund 62 - Self-Funded Insurance</b>					
62-1330	Director	0.250	0.250	0.250	-
62-2410	Clerical & Office - Personnel	0.600	0.600	0.600	-
Total 2000s		0.850	0.850	0.850	-
<b>Total Fund 62</b>		0.850	0.850	0.850	-

**CUPERTINO UNION SCHOOL DISTRICT  
POSITION SUMMARY BY OBJECT CODES AND BY FUNDS  
SECOND INTERIM BUDGET (AS OF JANUARY 27, 2017)**

<b>Object</b>	<b>Description</b>	<b>2016-17 Adoption Budget 05/16/16</b>	<b>2016-17 First Interim Budget 09/27/16</b>	<b>2016-17 Second Interim Budget 01/27/17</b>	<b>Difference</b>
<b>Fund 63 - Workers' Compensation</b>					
63-1330	Director - Certificated	0.250	0.250	0.250	-
63-2310	Assistant Superintendent	0.100	0.100	0.100	-
63-2410	Clerical & Office - Personnel	0.400	0.400	0.400	-
<b>Total 2000s</b>		<b>0.750</b>	<b>0.750</b>	<b>0.750</b>	<b>-</b>
<b>Total Fund 63</b>		<b>0.750</b>	<b>0.750</b>	<b>0.750</b>	<b>-</b>
<b>Total All Funds</b>		<b>1,624.353</b>	<b>1,655.212</b>	<b>1,656.645</b>	<b>1.433</b>

# GENERAL FUND REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Function

Balances through January

Fiscal Year 2016/17

Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
<b>Fund 01 - General Pu</b>					
8011	LCFF State Aid - Current Year	42,995,141.00	38,747,970.00	23,548,226.00	15,199,744.00
8012	Education Protection Account	3,714,550.00	3,717,084.00	1,871,293.00	1,845,791.00
8021	Homeowners' Exemption	460,291.00	456,779.00	219,949.83	236,829.17
8041	Secured Roll Taxes	86,523,887.00	87,577,212.00	45,500,775.51	42,076,436.49
8042	Unsecured Roll Taxes	6,300,000.00	6,248,920.00	5,596,722.15	652,197.85
8044	Supplemental Taxes	2,867,000.00	4,892,668.00	3,094,210.20	1,798,457.80
8045	Education Revenue Augmentation	3,016,000.00-	1,941,070.00-		1,941,070.00-
8550	Mandated Costs Reimbursements	4,923,354.00	4,508,218.00	2,481,484.00	2,026,734.00
8590	All Other State Revenue	62,315.00	62,315.00	3,771.90	58,543.10
8621	Parcel Tax	8,658,000.00	8,569,000.00	16,500.00-	8,585,500.00
8661	Interest Apportionments	131,740.00	152,800.00	30,665.19	122,134.81
8675	Pupil Transportation Fees Pare	230,974.00	230,974.00	175,392.30	55,581.70
8689	All Other Fees and Contracts(C	315,000.00	315,000.00	120,256.50	194,743.50
8699	All Other Local Revenue	25,000.00	524,783.00	511,820.55	12,962.45
8919	Other Interfund Transfers In		40,000.00	49,654.00	9,654.00-
8980	Contributions from Unrestrict	21,839,174.00-	23,098,868.00-	15,560,286.00-	7,538,582.00-
8998	Categorical Flexibility Transf				.00
<b>Total for Fund 01, Revenue accounts and Object 8000</b>		<b>132,352,078.00</b>	<b>131,003,785.00</b>	<b>67,627,435.13</b>	<b>63,376,349.87</b>

Activity for 07/01/2016 through 01/31/2017

Fiscal Year 2016/17

Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
<b>Fund 01 - General Pu</b>					
0000	Unassigned	111,197,903.00	110,048,555.00	55,747,469.77	54,301,085.23
0104	Mandate Block	4,923,354.00	4,508,218.00	2,481,484.00	2,026,734.00
0207	Med-Cal Ad		48,036.00	48,035.97	.03
0208	LEA Medi-C		132,283.00	132,283.09	.09-
0210	H-S Transport	1,006,906.00	925,200.00	669,822.30	255,377.70
0211	Sp Ed Transport	2,603,825.00	2,715,869.00	1,886,005.00	829,864.00
0214	CSR	6,006,404.00	6,006,404.00	3,303,525.00	2,702,879.00
0300	Alternative	21,768.00	21,768.00	11,971.00	9,797.00
0302	Sch Safety	65,801.00	65,801.00	36,190.00	29,611.00
0303	Sch Counsl	222,205.00	222,205.00	122,210.00	99,995.00
0305	Int'l Mtrl	955,768.00	955,768.00	525,671.00	430,097.00
0307	Tec Crdntl	367,522.00	370,522.00	40,137.00	330,385.00
0309	Sch/Lib Im	1,249,100.00	1,249,100.00	742,005.00	507,095.00
0311	Principal	16,972.00	16,972.00	9,333.00	7,639.00
1400	EPA	3,714,550.00	3,717,084.00	1,871,293.00	1,845,791.00
<b>Total for Fund 01 and Revenue accounts</b>		<b>132,352,078.00</b>	<b>131,003,785.00</b>	<b>67,627,435.13</b>	<b>63,376,349.87</b>

Account Object Code	2016/17 Adopted Budget	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
<b>Fund 01 - General Purpose</b>					
<b>Expense</b>					
1100 (TEACHERS' SALARIES)	63,993,142.00	64,429,245.00	28,205,793.06	34,626,107.36	1,597,344.58
1200 (CERTIFICATED PUPIL SUPPOR	1,806,462.00	1,866,217.00	835,963.10	1,004,149.54	26,104.36
1300 (CERTIFICATED ADMINISTRATO	8,042,054.00	8,085,935.00	3,358,185.20	4,703,998.03	23,751.77
1900 (OTHER CERTIFICATED SALARI	1,927,757.00	1,740,648.00	626,731.20	997,872.33	116,044.47
<b>Total for Object 1000</b>	<b>75,769,415.00</b>	<b>76,122,045.00</b>	<b>33,026,672.56</b>	<b>41,332,127.26</b>	<b>1,763,245.18</b>
2100 (INSTRUCTIONAL AIDES' SALA	317,644.00	438,244.00	188,068.14	212,293.51	37,882.35
2200 (CLASSIFIED SUPPORT SALARI	8,623,470.00	8,552,316.00	3,251,123.62	4,866,722.84	434,469.54
2300 (CLASSIFIED ADMINISTRATORS	2,531,271.00	2,348,593.00	962,801.85	1,369,915.97	15,875.18
2400 (CLERICAL, TECHNICAL AND O	6,370,018.00	6,254,646.00	2,503,170.27	3,431,647.88	319,827.85
2900 (OTHER CLASSIFIED SALARIES	323,777.00	402,941.00		152,334.70	250,606.30
<b>Total for Object 2000</b>	<b>18,166,180.00</b>	<b>17,996,740.00</b>	<b>6,905,163.88</b>	<b>10,032,914.90</b>	<b>1,058,661.22</b>
3100 (STATE TEACHERS RETIREMENT	9,107,107.00	9,133,656.00	4,079,972.21	4,990,221.90	63,461.89
3200 (PUBLIC EMPLOYEE RETIREMEN	2,488,054.00	2,450,182.00	1,034,118.12	1,393,792.28	22,271.60
3300 (OASDI AND MEDICARE)	2,450,257.00	2,464,259.00	992,122.21	1,333,946.82	138,189.97
3400 (HEALTH AND WELFARE BENEFI	10,091,756.00	10,420,689.00	4,647,243.07	5,772,556.04	889.89
3500 (STATE UNEMPLOYMENT INSURA	44,722.00	45,287.00	19,211.27	24,687.32	1,388.41
3600 (WORKERS' COMPENSATION INS	1,504,424.00	1,410,284.00	598,335.67	769,091.69	42,856.64
3900 (OTHER BENEFITS)	23,750.00	23,750.00	9,895.80	13,854.12	.08
<b>Total for Object 3000</b>	<b>25,710,070.00</b>	<b>25,948,107.00</b>	<b>11,380,898.35</b>	<b>14,298,150.17</b>	<b>269,058.48</b>
4100 (APPROVED TEXTBOOKS AND CO	955,768.00	1,096,464.60		82,637.76	1,013,826.84
4200 (BOOKS AND OTHER REFERENCE	7,579.00	8,579.00		2,643.64	5,935.36
4300 (MATERIALS AND SUPPLIES)	3,164,308.00	3,178,621.51	514,241.72	1,827,496.33	836,883.46
4400 (NON-CAPITALIZED EQUIPMENT	148,062.00	384,154.85	41,719.93	115,424.81	227,010.11
<b>Total for Object 4000</b>	<b>4,275,717.00</b>	<b>4,667,819.96</b>	<b>555,961.65</b>	<b>2,028,202.54</b>	<b>2,083,655.77</b>
5200 (TRAVEL AND CONFERENCE)	258,143.00	402,980.00	22,791.55	108,187.07	272,001.38
5300 (DUES AND MEMBERSHIPS)	40,456.00	42,817.00		36,675.59	6,141.41
5400 (INSURANCE)	872,117.00	871,277.00		843,755.00	27,522.00

Grouped by Object, Filtered by User Permissions, (Org = 1, Online Status = N, Ending Date = 1/31/2017, Restricted? = Y, Fund = 01-63, Object = 1-7, Obj Lvl = 2, Obj Digits = 1, Visual = N, Page Break Lvl = 1)

Account Object Code	2016/17 Adopted Budget	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
<b>Fund 01 - General Purpose (continued)</b>					
<b>Expense (continued)</b>					
5500 (OPERATIONS AND HOUSKEEPIN	3,481,251.00	3,561,251.00	101,453.70	1,835,256.64	1,624,540.66
5600 (RENTALS,LEASES,REPAIRS AN	851,084.00	862,749.00	177,141.38	662,869.98	22,737.64
5700 (DIRECT COST TRANSFERS)	5,010,758.00-	5,012,050.00-	259.76	1,963,901.70-	3,048,408.06-
5800 (PROFESSIONAL/CONSULTING A	2,663,022.00	3,440,364.00	1,089,814.43	1,083,728.37	1,266,821.20
5900 (COMMUNICATIONS)	309,350.00	313,756.00	112,195.41	142,244.84	59,315.75
<b>Total for Object 5000</b>	<b>3,464,665.00</b>	<b>4,483,144.00</b>	<b>1,503,656.23</b>	<b>2,748,815.79</b>	<b>230,671.98</b>
6200 (BUILDINGS AND IMPROVEMEN		52,599.00		48,057.12	4,541.88
6400 (NEW EQUIPMENT-CAPITALIZE	24,920.00	14,920.00			14,920.00
6500 (EQUIPMENT REPLACEMENT-CAP		300,000.00		262,542.51	37,457.49
<b>Total for Object 6000</b>	<b>24,920.00</b>	<b>367,519.00</b>	<b>.00</b>	<b>310,599.63</b>	<b>56,919.37</b>
7300 (DIRECT/INDIRECT SUPPORT C	522,731.00-	480,003.00-		268,087.68-	211,915.32-
7400 (DEBT SERVICE)	99,057.00	99,057.00	43,789.23	52,735.71	2,532.06
7600 (OTHER FINANCING USES)				1,487.61-	1,487.61
<b>Total for Object 7000</b>	<b>423,674.00-</b>	<b>380,946.00-</b>	<b>43,789.23</b>	<b>216,839.58-</b>	<b>207,895.65-</b>
<b>Total for Fund 01 and Expense accounts</b>	<b>126,987,293.00</b>	<b>129,204,428.96</b>	<b>53,416,141.90</b>	<b>70,533,970.71</b>	<b>5,254,316.35</b>

Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
<b>Fund 01 - General Pu</b>						
1000	Instructio	79,117,042.00	80,537,332.96	36,240,204.07	43,692,623.23	604,505.66
1190	Special Ed				60.32	60.32-
2110	Instructio	1,013,020.00	937,116.00	378,648.57	484,877.46	73,589.97
2130	Curriculum	1,217,360.00	1,404,789.00	495,365.71	834,318.69	75,104.60
2140	Instructio	3,433,695.00	3,207,453.00	915,241.80	1,192,298.95	1,099,912.25
2420	Instr'l LI	1,561,184.00	1,589,842.00	51,412.49	834,753.08	703,676.43
2490	Other Inst	764,325.00	784,032.00	359,161.65	372,942.75	51,927.60
2700	School Adm	11,749,874.00	11,726,969.00	4,665,939.90	6,493,615.09	567,414.01
3110	Guidance a	1,430,014.00	1,410,894.00	710,702.20	717,402.03	17,210.23-
3120	Psychologi	401,902.00	453,263.00	165,173.59	244,351.76	43,737.65
3130	Attendance	347,900.00	366,518.00	133,070.54	220,032.14	13,415.32
3140	Health Ser	866,003.00	881,663.00	366,611.95	461,156.65	53,894.40
3150	Speech Pat	8,825.00	24,942.00	1,354.48	17,118.29	6,469.23
3160	Assessment	667,801.00	451,273.00	91,622.92	210,154.49	149,495.59
3600	Pupil Tran	3,610,731.00	3,941,069.00	1,456,317.39	2,429,028.73	55,722.88
4910	Afr Sch Sports	82,158.00	82,828.00	34,356.65	48,114.01	357.34
5400	Civic Cent	153,035.00	147,124.00	36,906.00	74,628.35	35,589.65
7111	Board of E	285,764.00	287,073.00	71,580.08	215,476.86	16.06
7151	Superinten	567,449.00	573,924.00	213,581.80	326,541.37	33,800.83
7181	Communicn/Tech	691,478.00	943,238.00	211,116.31	643,991.40	88,130.29
7183	FACE	493,482.00	488,574.00	123,437.58	223,312.68	141,823.74
7190	External Audit	48,477.00	48,477.00	3,980.00	24,360.00	20,137.00
7200	Ad-Busines	13,039.00-	99,044.00-	123,536.57	159,503.13	382,083.70-
7201	Ad-Facilit	109,414.00	111,184.00	70,892.45	59,581.73	19,290.18-
7210	Adm-Cost T	522,731.00-	480,003.00-		268,087.68-	211,915.32-
7300	Fiscal Ser	1,432,767.00	1,446,136.00	627,575.51	810,145.11	8,415.38
7360	Special Pr	3,045.00	3,042.00			3,042.00
7400	Personnel	1,870,791.00	1,975,093.00	757,160.34	1,111,905.94	106,026.72
7530	Purchasing	390,455.00	398,866.00	192,336.87	163,296.73	43,232.40
7540	Warehousin	789,594.00	801,511.00	322,941.31	441,972.85	36,596.84
7550	Printing,	202,294.00	206,542.00	108,348.77	76,150.50	22,042.73
7601	Risk Mgmt	686,566.00	687,419.00	13,415.74	615,346.99	58,656.27
7700	Info Tech	1,524,700.00	1,461,686.00	551,789.06	879,672.72	30,224.22
7710	Electronic	487,602.00	566,423.00	307,205.90	274,115.29	14,898.19-

Filtered by User Permissions, (Org = 1, Online/Offline = N, Fiscal Year = 2017, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Fund = 01-63, Object = 1-7, SACS? = N, Page Break? = Y, Obj Digits = 0)

Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
<b>Fund 01 - General Pu (continued)</b>						
8111	General Ma	196,191.00	204,200.00	85,662.05	117,376.95	1,161.00
8112	Vehicle Ma	272,213.00	276,959.00	179,098.51	166,288.62	68,428.13-
8200	Operations	19,380.00	20,792.00	8,763.95	12,027.43	.62
8211	Custodial	5,099,788.00	5,144,088.00	2,209,333.55	2,895,049.56	39,704.89
8212	Grounds	1,379,963.00	1,420,043.00	687,847.89	725,574.88	6,620.23
8213	Hazardous	64,000.00	64,000.00	14,701.15	37,575.96	11,722.89
8214	Utilities	3,643,739.00	3,723,739.00	130,515.16	1,889,126.14	1,704,097.70
8300	Security	438,892.00	414,782.00	137,671.08	233,644.64	43,466.28
8401	Disaster P	40,673.00	134,073.00	3,694.00	112,030.84	18,348.16
8403	Energy Edu	194,941.00	194,685.00	73,410.50	105,179.21	16,095.29
8501	Fac Acquir	24,593.00	24,639.00	29,481.60	10,426.10	15,268.70-
8502	Facility M	15,500.00	68,099.00	2,112.71	58,427.14	7,559.15
8504	Def Maintn		22,642.00	3,347.73	19,293.59	.68
8506	Americans	10,866.00	10,862.00	114.59	7,029.91	3,717.50
8507	Fac Op&Sup	14,520.00	14,520.00	5,610.00	8,910.00	
9100	Debt Servi	99,057.00	99,057.00	43,789.23	52,735.71	2,532.06
9300	Transfers				1,487.61-	1,487.61
<b>Total for Fund 01 and Expense accounts</b>		<b>126,987,293.00</b>	<b>129,204,428.96</b>	<b>53,416,141.90</b>	<b>70,533,970.71</b>	<b>5,254,316.35</b>

# SPECIAL EDUCATION REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Function

Fiscal201a

Account Object Summary-Balance

Balances through January

Fiscal Year 2016/17

Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
<b>Fund 07 - Special Ed</b>					
8097	Property Tax Transfers	6,072,605.00	6,587,682.00	1,321,943.00	5,265,739.00
8181	Special Education-Entitlement,	2,658,309.00	2,660,853.00		2,660,853.00
8182	Special Education-Discretionar	285,706.00	289,621.00	55,789.00	233,832.00
8590	All Other State Revenue	927,608.00	911,945.00	455,967.00	455,978.00
8699	All Other Local Revenue			1,448.05	1,448.05-
8792	Trsf Apportionment from County	1,107,838.00	357,930.00	237,258.00	120,672.00
8980	Contributions from Unrestrictc	18,708,756.00	19,824,696.00	13,401,000.00	6,423,696.00
	<b>Total for Fund 07, Revenue accounts and Object 8000</b>	<b>29,760,822.00</b>	<b>30,632,727.00</b>	<b>15,473,405.05</b>	<b>15,159,321.95</b>

Activity for 07/01/2016 through 01/31/2017

Fiscal Year 2016/17

Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
<b>Fund 07 - Special Ed</b>					
3310	IDEA-Basic	2,556,041.00	2,558,585.00		2,558,585.00
3311	IDEA-Basic	102,268.00	102,268.00		102,268.00
3315	IDEA-Presc	70,873.00	71,874.00	55,789.00	16,085.00
3320	IDEA-Presh	214,164.00	217,188.00		217,188.00
3345	IDEA Presc	669.00	559.00		559.00
6500	Special Ed	25,889,199.00	26,770,308.00	14,961,649.05	11,808,658.95
6512	Mental Health	927,608.00	911,945.00	455,967.00	455,978.00
<b>Total for Fund 07 and Revenue accounts</b>		<b>29,760,822.00</b>	<b>30,632,727.00</b>	<b>15,473,405.05</b>	<b>15,159,321.95</b>

Comparative Report

Account Object Code	2016/17 Adopted Budget	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
<b>Fund 07 - Special Education</b>					
<b>Expense</b>					
1100 (TEACHERS' SALARIES)	8,678,236.00	9,042,033.00	4,060,062.98	4,970,552.77	11,417.25
1200 (CERTIFICATED PUPIL SUPPOR	1,486,220.00	1,552,398.00	693,423.90	855,388.85	3,585.25
1300 (CERTIFICATED ADMINISTRATO	392,033.00	393,893.00	164,122.20	229,771.08	.28-
1900 (OTHER CERTIFICATED SALARI	190,910.00	312,121.00	125,557.35	158,711.01	27,852.64
<b>Total for Object 1000</b>	<b>10,747,399.00</b>	<b>11,300,445.00</b>	<b>5,043,166.43</b>	<b>6,214,423.71</b>	<b>42,854.86</b>
2100 (INSTRUCTIONAL AIDES' SALA	8,803,623.00	9,320,116.00	3,846,404.53	5,051,419.91	422,291.56
2300 (CLASSIFIED ADMINISTRATORS	1,282,710.00	1,264,942.00	526,296.73	715,468.81	23,176.46
2400 (CLERICAL, TECHNICAL AND O	207,404.00	197,582.00	83,648.95	113,677.26	255.79
2900 (OTHER CLASSIFIED SALARIES	145,091.00	95,564.00	39,640.80	52,469.70	3,453.50
<b>Total for Object 2000</b>	<b>10,438,828.00</b>	<b>10,878,204.00</b>	<b>4,495,991.01</b>	<b>5,933,035.68</b>	<b>449,177.31</b>
3100 (STATE TEACHERS RETIREMENT	1,297,426.00	1,354,688.00	605,149.64	739,874.56	9,663.80
3200 (PUBLIC EMPLOYEE RETIREMEN	1,388,170.00	1,463,064.00	654,097.41	810,205.19	1,238.60-
3300 (OASDI AND MEDICARE)	923,214.00	973,252.00	406,799.36	527,082.30	39,370.34
3400 (HEALTH AND WELFARE BENEFI	2,362,931.00	2,213,393.00	1,005,427.13	1,240,246.51	32,280.64-
3500 (STATE UNEMPLOYMENT INSURA	10,041.00	10,585.00	4,548.50	5,787.73	248.77
3600 (WORKERS' COMPENSATION INS	341,224.00	331,410.00	142,936.08	181,883.99	6,589.93
<b>Total for Object 3000</b>	<b>6,323,006.00</b>	<b>6,346,392.00</b>	<b>2,818,958.12</b>	<b>3,505,080.28</b>	<b>22,353.60</b>
4300 (MATERIALS AND SUPPLIES)	124,798.00	142,617.00	5,964.10	47,568.17	89,084.73
4400 (NON-CAPITALIZED EQUIPMENT	29,032.00	20,471.00			20,471.00
<b>Total for Object 4000</b>	<b>153,830.00</b>	<b>163,088.00</b>	<b>5,964.10</b>	<b>47,568.17</b>	<b>109,555.73</b>
5100 (SUBAGREEMENT FOR SERVICES	1,652,696.00	1,832,960.00	1,238,616.48	787,144.77	192,801.25-
5200 (TRAVEL AND CONFERENCE)	34,126.00	31,907.00	1,445.20	18,032.58	12,429.22
5600 (RENTALS,LEASES,REPAIRS AN	2,437.00	2,437.00	1,547.33	458.71	430.96
5700 (DIRECT COST TRANSFERS)	2,783.00	3,283.00		453.12	2,829.88
5800 (PROFESSIONAL/CONSULTING A	98,912.00	97,162.00	68,878.26	34,371.74	6,088.00-
5900 (COMMUNICATIONS)	2,380.00	2,380.00		454.14	1,925.86
<b>Total for Object 5000</b>	<b>1,793,334.00</b>	<b>1,970,129.00</b>	<b>1,310,487.27</b>	<b>840,915.06</b>	<b>181,273.33-</b>

Grouped by Object, Filtered by User Permissions, (Org = 1, Online Status = N, Ending Date = 1/31/2017, Restricted? = Y, Fund = 01-63, Object = 1-7, Obj Lvl = 2, Obj Digits = 1, Visual = N, Page Break Lvl = 1)

Account Object Code	2016/17 Adopted Budget	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
Fund 07 - Special Education (continued)					
Expense (continued)					
7300 (DIRECT/INDIRECT SUPPORT C	35,391.00	63,133.00		41,758.00	21,375.00
Total for Fund 07 and Expense accounts	29,491,788.00	30,721,391.00	13,674,566.93	16,582,780.90	464,043.17

Activity for 07/01/2016 through 01/31/2017

Fiscal Year 2016/17

Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
<b>Fund 07 - Special Ed</b>						
1110	Special Ed	10,530,632.00	10,392,330.00	4,476,712.15	5,688,470.31	227,147.54
1120	Special Ed	4,385,512.00	4,511,924.00	2,008,928.61	2,431,031.23	71,964.16
1130	Special Ed	5,710,175.00	6,590,976.00	2,767,148.70	3,630,184.25	193,643.05
1180	NPS - Non	982,380.00	837,980.00	518,824.87	348,002.31	28,847.18-
1181	NPA - Non	395,319.00	516,769.00	483,398.50	177,765.57	144,395.07-
1190	Special Ed	2,686,690.00	2,927,155.00	1,329,102.17	1,556,572.38	41,480.45
2110	Instructio	2,406,363.00	2,559,257.00	1,070,741.09	1,426,192.64	62,323.27
2140	Instructio	88,379.00	7,581.00		5,694.86	1,886.14
2700	School Adm	284,156.00	275,396.00	114,403.00	161,045.05	52.05-
3120	Psychologi	1,722,792.00	1,753,571.00	789,659.44	957,429.80	6,481.76
3140	Health Ser	137,726.00	157,942.00	62,343.45	95,114.01	484.54
3150	Speech Pat	126,273.00	127,377.00	53,304.95	63,520.49	10,551.56
7210	Adm-Cost T	35,391.00	63,133.00		41,758.00	21,375.00
<b>Total for Fund 07 and Expense accounts</b>		<b>29,491,788.00</b>	<b>30,721,391.00</b>	<b>13,674,566.93</b>	<b>16,582,780.90</b>	<b>464,043.17</b>

# CATEGORICAL PROGRAMS REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Resource

Balances through January

Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
<b>Fund 08 - Special Pr</b>					
8290	Other Federal Revenue.	1,164,275.00	1,619,449.00	603,081.00	1,016,368.00
8560	State Lottery Revenue	763,789.00	880,662.00	70,587.79	810,074.21
8590	All Other State Revenue	7,096,384.00	8,042,762.00		8,042,762.00
8661	Interest Apportionments		8,500.00	4,224.97	4,275.03
8699	All Other Local Revenue	10,693,541.00	11,130,608.44	8,678,311.73	2,452,296.71
8919	Other Interfund Transfers In	2,453,509.00	2,453,509.00		2,453,509.00
8980	Contributions from Unrestrict	3,130,418.00	3,274,172.00	2,159,286.00	1,114,886.00
	<b>Total for Fund 08, Revenue accounts and Object 8000</b>	<b>25,301,916.00</b>	<b>27,409,662.44</b>	<b>11,515,491.49</b>	<b>15,894,170.95</b>

Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
<b>Fund 08 - Special Pr</b>					
3010	Title I-Ba	435,385.00	635,328.00	334,157.00	301,171.00
4035	Title II,A	276,843.00	468,028.00	103,107.00	364,921.00
4201	Title III	233,087.00	263,377.00	81,844.00	181,533.00
4203	Title III	218,960.00	252,716.00	83,973.00	168,743.00
6230	Clean Energy		954,878.00	4,224.97	950,653.03
6300	Lottery-20	763,789.00	880,662.00	70,587.79	810,074.21
6520	Workability	14,000.00	14,000.00		14,000.00
7690	STRS	7,082,384.00	7,082,384.00		7,082,384.00
8150	Rest. Mant	5,583,927.00	5,695,681.00	2,159,286.00	3,536,395.00
9004	CEEF - Mus	100,000.00	100,000.00	100,000.00	
9024	CEEF-Music	300,000.00	300,000.00	100,000.00	200,000.00
9028	CEEF-Arts	77,500.00	75,000.00	75,000.00	
9048	Rotary Tch		8,987.50	8,987.50	
9070	Outdoor Ed	860,365.00	901,430.00	531,383.69	370,046.31
9071	Yosemite F	1,269,000.00	1,345,741.00	1,264,655.99	81,085.01
9072	De Anza Su	92,286.00	98,438.97	98,438.97	
9074	Math Grant		1,981.56	1,981.56	
9075	City Cuper		97.84	97.84	
9077			2,095.07	2,095.07	
9084	Sch Nurse	237,644.00	242,994.00	190,494.00	52,500.00
9085	Lawson Tennis		5,413.39	5,413.39	
9086	COE-PBIS		910.82	910.82	
9087	USTA Grant		11,006.29	11,006.29	
9505	School Mis	7,756,746.00	8,068,512.00	6,287,846.61	1,780,665.39
<b>Total for Fund 08 and Revenue accounts</b>		<b>25,301,916.00</b>	<b>27,409,662.44</b>	<b>11,515,491.49</b>	<b>15,894,170.95</b>

Account Object Code	2016/17 Adopted Budget	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
<b>Fund 08 - Special Projects</b>					
<b>Expense</b>					
1100 (TEACHERS' SALARIES)	889,079.00	926,981.00	228,822.90	508,371.40	189,786.70
1200 (CERTIFICATED PUPIL SUPPOR	61,794.00	83,102.00	37,790.30	45,251.42	60.28
1900 (OTHER CERTIFICATED SALARI	386,563.00	847,100.00	132,942.60	374,496.46	339,660.94
<b>Total for Object 1000</b>	<b>1,337,436.00</b>	<b>1,857,183.00</b>	<b>399,555.80</b>	<b>928,119.28</b>	<b>529,507.92</b>
2100 (INSTRUCTIONAL AIDES' SALA	1,087,806.00	1,209,485.00	341,442.35	553,347.02	314,695.63
2200 (CLASSIFIED SUPPORT SALARI	1,979,789.00	2,018,548.00	786,288.35	1,149,317.62	82,942.03
2300 (CLASSIFIED ADMINISTRATORS	210,966.00	210,966.00	87,902.30	123,063.22	.48
2400 (CLERICAL, TECHNICAL AND O	199,975.00	165,946.00	67,220.70	95,200.95	3,524.35
2900 (OTHER CLASSIFIED SALARIES	141,880.00	152,520.00		71,632.50	80,887.50
<b>Total for Object 2000</b>	<b>3,620,416.00</b>	<b>3,757,465.00</b>	<b>1,282,853.70</b>	<b>1,992,561.31</b>	<b>482,049.99</b>
3100 (STATE TEACHERS RETIREMENT	7,234,534.00	7,275,791.00	50,180.40	103,717.73	7,121,892.87
3200 (PUBLIC EMPLOYEE RETIREMEN	356,399.00	361,895.00	154,753.44	205,421.99	1,719.57
3300 (OASDI AND MEDICARE)	276,746.00	294,311.00	97,900.43	154,497.41	41,913.16
3400 (HEALTH AND WELFARE BENEFI	527,469.00	494,287.00	213,995.41	277,396.94	2,894.65
3500 (STATE UNEMPLOYMENT INSURA	2,367.00	2,682.00	801.91	1,379.60	500.49
3600 (WORKERS' COMPENSATION INS	79,672.00	83,829.00	25,356.84	43,733.79	14,738.37
<b>Total for Object 3000</b>	<b>8,477,187.00</b>	<b>8,512,795.00</b>	<b>542,988.43</b>	<b>786,147.46</b>	<b>7,183,659.11</b>
4200 (BOOKS AND OTHER REFERENCE	570,026.00	1,108,384.00	4,909.49	352,886.57	750,587.94
4300 (MATERIALS AND SUPPLIES)	3,398,764.00	3,439,516.79	381,878.83	1,134,347.07	1,923,290.89
4400 (NON-CAPITALIZED EQUIPMENT	512,130.00	617,338.00	44,660.66	153,509.01	419,168.33
<b>Total for Object 4000</b>	<b>4,480,920.00</b>	<b>5,165,238.79</b>	<b>431,448.98</b>	<b>1,640,742.65</b>	<b>3,093,047.16</b>
5200 (TRAVEL AND CONFERENCE)	695,671.00	424,660.07	6,840.96	36,171.17	381,647.94
5300 (DUES AND MEMBERSHIPS)	590.00	5,615.00		5,075.19	539.81
5500 (OPERATIONS AND HOUSKEEPIN	950.00	950.00			950.00
5600 (RENTALS,LEASES,REPAIRS AN	177,412.00	327,772.00	31,836.25	59,965.24	235,970.51
5700 (DIRECT COST TRANSFERS)	2,308,214.00	2,244,711.00	24,919.12	1,445,381.46	774,410.42
5800 (PROFESSIONAL/CONSULTING A	6,539,703.00	5,091,451.48	1,457,795.87	1,892,732.98	1,740,922.63

Account Object Code	2016/17 Adopted Budget	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
<b>Fund 08 - Special Projects (continued)</b>					
<b>Expense (continued)</b>					
5900 (COMMUNICATIONS)	19,651.00	19,151.00	10.34	9,170.73	9,969.93
<b>Total for Object 5000</b>	<b>9,742,191.00</b>	<b>8,114,310.55</b>	<b>1,521,402.54</b>	<b>3,448,496.77</b>	<b>3,144,411.24</b>
6100 (SITES AND IMPROVEMENT OF BUILDINGS AND IMPROVEMEN	21,715.00	162,763.29	114,404.65	35,835.03	12,523.61
6200 (NEW EQUIPMENT-CAPITALIZE	20,350.00	21,760.00		1,406.96	20,353.04
6400	45,858.00	17,201.00		1,226.52	15,974.48
<b>Total for Object 6000</b>	<b>87,923.00</b>	<b>201,724.29</b>	<b>114,404.65</b>	<b>38,468.51</b>	<b>48,851.13</b>
7300 (DIRECT/INDIRECT SUPPORT C	314,278.00	206,455.00		121,291.00	85,164.00
<b>Total for Fund 08 and Expense accounts</b>	<b>28,060,351.00</b>	<b>27,815,171.63</b>	<b>4,292,654.10</b>	<b>8,955,826.98</b>	<b>14,566,690.55</b>

Resource	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
3010	Title I-Ba	435,385.00	635,328.00	79,649.48	310,291.15	245,387.37
4035	Title II,A	276,843.00	468,028.00	77,297.59	93,931.36	296,799.05
4201	Title III	233,087.00	263,377.00	98,364.60	106,471.53	58,540.87
4203	Title III	218,960.00	252,716.00	60,047.65	73,790.91	118,877.44
6230	Clean Energy	2,101,483.00	153,939.48	84,794.70	20,846.86	48,297.92
6264	Educator Effec.	656,952.00	721,783.00	65,442.01	275,266.44	381,074.55
6300	Lottery-20	763,789.00	1,296,536.26	384.97	428,823.91	867,327.38
6520	Workability	14,000.00	14,000.00		2,788.70	11,211.30
7690	STRS	7,082,384.00	7,082,384.00			7,082,384.00
8150	Rest. Mant	5,583,927.00	5,695,681.00	1,319,986.76	3,305,026.28	1,070,667.96
9004	CEEF - Mus	100,000.00	100,000.00	10,412.60	58,135.36	31,452.04
9005	CEEF - grt sch		1,432.47			1,432.47
9007	CEEF - Safety		2,090.46	5.24	609.07	1,476.15
9019	CEEF-Math		534.93			534.93
9024	CEEF-Music	300,000.00	340,756.71	146,649.15	169,162.98	24,944.58
9028	CEEF-Arts	77,500.00	98,351.04	6,260.56	39,792.34	52,298.14
9029	CEEF-ITOT		624.84		624.54	30
9046	Noyce Math				587.08	587.08
9048	Rotary Tch		8,987.50		1,800.00	7,187.50
9070	Outdoor Ed	860,365.00	901,430.00	174,052.07	251,498.43	475,879.50
9071	Yosemite F	1,269,000.00	1,345,741.00	543,167.50	708,829.49	93,744.01
9072	De Anza Su	92,286.00	98,438.97	11,967.05	48,376.41	38,095.51
9074	Math Grant		1,981.56		624.85	1,356.71
9075	City Cuper		97.84			97.84
9077			2,095.07		879.47	1,215.60
9084	Sch Nurse	237,644.00	242,994.00	62,924.73	125,790.36	54,278.91
9085	Lawson Tennis		5,413.39			5,413.39
9086	COE-PBIS		910.82		460.00	450.82
9087	USTA Grant		11,006.29		3,561.56	7,444.73
9505	School Mis	7,756,746.00	8,068,512.00	1,551,247.44	2,927,857.90	3,589,406.66
<b>Total for Org 001 and Expense accounts</b>		<b>28,060,351.00</b>	<b>27,815,171.63</b>	<b>4,292,654.10</b>	<b>8,955,826.98</b>	<b>14,566,690.55</b>

# LOTTERY FUND REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Goal

Balances through January

Fiscal Year 2016/17

Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
<b>Fund 09 - Lottery</b>					
8560	State Lottery Revenue	2,608,060.00	2,669,730.00	956,768.70	1,712,961.30
8661	Interest Apportionments	44,500.00	62,500.00	26,148.64	36,351.36
8699	All Other Local Revenue	2,700.00	2,700.00	2,000.00	700.00
<b>Total for Fund 09, Revenue accounts and Object 8000</b>		<b>2,655,260.00</b>	<b>2,734,930.00</b>	<b>984,917.34</b>	<b>1,750,012.66</b>

Activity for 07/01/2016 through 01/31/2017

Fiscal Year 2016/17

Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
1100	Lottery	2,655,260.00	2,734,930.00	984,917.34	1,750,012.66
<b>Total for Fund 09 and Revenue accounts</b>		<b>2,655,260.00</b>	<b>2,734,930.00</b>	<b>984,917.34</b>	<b>1,750,012.66</b>

Comparative Report

Account Object Code	2016/17 Adopted Budget	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
<b>Fund 09 - Lottery</b>					
<b>Expense</b>					
1100 (TEACHERS' SALARIES)	670,592.00	576,493.00	250,448.15	325,198.52	846.33
1900 (OTHER CERTIFICATED SALARI)	178,851.00	192,791.00	90,401.70	102,932.10	542.80-
<b>Total for Object 1000</b>	<b>849,443.00</b>	<b>769,284.00</b>	<b>340,849.85</b>	<b>428,130.62</b>	<b>303.53</b>
2100 (INSTRUCTIONAL AIDES' SALA	125,719.00	123,592.00	53,877.01	55,067.81	14,647.18
2200 (CLASSIFIED SUPPORT SALARI	1,190,861.00	1,207,546.00	524,693.63	633,587.65	49,264.72
2400 (CLERICAL, TECHNICAL AND O	39,521.00	39,558.00	16,939.40	22,618.88	28-
<b>Total for Object 2000</b>	<b>1,356,101.00</b>	<b>1,370,696.00</b>	<b>595,510.04</b>	<b>711,274.34</b>	<b>63,911.62</b>
3100 (STATE TEACHERS RETIREMENT	105,552.00	95,245.00	42,878.90	53,575.79	1,209.69-
3200 (PUBLIC EMPLOYEE RETIREMEN	177,261.00	177,305.00	81,349.07	94,218.98	1,736.95
3300 (OASDI AND MEDICARE)	106,630.00	106,619.00	45,538.21	55,630.09	5,450.70
3400 (HEALTH AND WELFARE BENEFI	278,429.00	302,282.00	144,269.09	157,989.58	23.33
3500 (STATE UNEMPLOYMENT INSURA	1,031.00	1,000.00	433.56	530.26	36.18
3600 (WORKERS' COMPENSATION INS	35,520.00	32,043.00	14,020.18	17,060.19	962.63
<b>Total for Object 3000</b>	<b>704,423.00</b>	<b>714,494.00</b>	<b>328,489.01</b>	<b>379,004.89</b>	<b>7,000.10</b>
4300 (MATERIALS AND SUPPLIES)	45,889.00	33,463.00	276.32	20,556.38	12,630.30
4400 (NON-CAPITALIZED EQUIPMENT	7,468.00	11,213.00	8,802.84	2,343.82	66.34
<b>Total for Object 4000</b>	<b>53,357.00</b>	<b>44,676.00</b>	<b>9,079.16</b>	<b>22,900.20</b>	<b>12,696.64</b>
5200 (TRAVEL AND CONFERENCE)	68,337.00	72,337.00	5,420.48	5,430.19	61,486.33
5300 (DUES AND MEMBERSHIPS)	38,000.00	38,000.00		2,471.33	35,528.67
5600 (RENTALS,LEASES,REPAIRS AN	1,200.00	1,200.00		958.60	241.40
5700 (DIRECT COST TRANSFERS)	2,353,976.00	2,337,867.00		506,760.51	1,831,106.49
5800 (PROFESSIONAL/CONSULTING A	5,000.00	5,000.00			5,000.00
<b>Total for Object 5000</b>	<b>2,466,513.00</b>	<b>2,454,404.00</b>	<b>5,420.48</b>	<b>515,620.63</b>	<b>1,933,362.89</b>
6200 (BUILDINGS AND IMPROVEMEN	5,973.00	5,973.00		1,486.56	4,486.44
<b>Total for Fund 09 and Expense accounts</b>	<b>5,435,810.00</b>	<b>5,359,527.00</b>	<b>1,279,348.54</b>	<b>2,058,417.24</b>	<b>2,021,761.22</b>

Activity for 07/01/2016 through 01/31/2017

Fiscal Year 2016/17

Goal	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
<b>Fund 09 - Lottery</b>						
0000	Unassigned	409,971.00	424,962.00	145,834.35	181,629.47	97,498.18
1110	Regular Ed			538,854.68		538,854.68
1131	Regular Ed	4,200,000.00	4,200,000.00	111,675.67	1,493,558.00	2,594,766.33
1200	Elementary	794,312.00	703,512.00	397,021.65	365,684.81	59,194.46
1301	WEB-Middle	24,999.00	24,525.00	4,249.19	17,395.36	2,880.45
1303	Libr-Middl			81,713.00		81,713.00
1404	Start-Up C	6,528.00	6,528.00		149.60	6,378.40
	<b>Total for Org 001, Fund 09 and Expense accounts</b>	<b>5,435,810.00</b>	<b>5,359,527.00</b>	<b>1,279,348.54</b>	<b>2,058,417.24</b>	<b>2,021,761.22</b>

# CHILD DEVELOPMENT REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Function

Balances through January

Fiscal Year 2016/17

Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
8590	All Other State Revenue	100,648.00	94,096.00	39,144.00	54,952.00
	<b>Total for Fund 12, Revenue accounts and Object 8000</b>	<b>100,648.00</b>	<b>94,096.00</b>	<b>39,144.00</b>	<b>54,952.00</b>

Activity for 07/01/2016 through 01/31/2017

Fiscal Year 2016/17

Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
6105	Child Deve	100,648.00	94,096.00	39,144.00	54,952.00
<b>Total for Fund 12 and Revenue accounts</b>		<b>100,648.00</b>	<b>94,096.00</b>	<b>39,144.00</b>	<b>54,952.00</b>

Account Object Code	2016/17 Adopted Budget	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
<b>Fund 12 - Child Development</b>					
<b>Expense</b>					
5800 (PROFESSIONAL/CONSULTING A	98,675.00	92,251.00	75,001.88	17,249.12	
7300 (DIRECT/INDIRECT SUPPORT C	1,973.00	1,845.00		345.00	1,500.00
<b>Total for Fund 12 and Expense accounts</b>	<b>100,648.00</b>	<b>94,096.00</b>	<b>75,001.88</b>	<b>17,594.12</b>	<b>1,500.00</b>

Activity for 07/01/2016 through 01/31/2017

Fiscal Year 2016/17

Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
1000	Instructio	98,675.00	92,251.00	75,001.88	17,249.12	
7210	Adm-Cost T	1,973.00	1,845.00		345.00	1,500.00
<b>Total for Fund 12 and Expense accounts</b>		<b>100,648.00</b>	<b>94,096.00</b>	<b>75,001.88</b>	<b>17,594.12</b>	<b>1,500.00</b>

# STUDENT NUTRITION FUND REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Function

Balances through January

Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
<b>Fund 13 - Student Nu</b>					
8220	Federal Child Nutrition Progra	600,000.00	600,000.00	277,729.42	322,270.58
8520	State Child Nutrition Programs	33,000.00	33,000.00	12,005.43	20,994.57
8631	Sale of Equipment and Supplies			2,851.40	2,851.40-
8634	Food Service Sales	3,747,836.00	3,747,836.00	1,745,647.71	2,002,188.29
8661	Interest Apportionments	5,000.00	5,000.00	1,169.52	3,830.48
8699	All Other Local Revenue	6,000.00	6,000.00	339.00	5,661.00
8916	To Cafeteria from General Fund			1,487.61-	1,487.61
	<b>Total for Fund 13, Revenue accounts and Object 8000</b>	<b>4,391,836.00</b>	<b>4,391,836.00</b>	<b>2,038,254.87</b>	<b>2,353,581.13</b>

Activity for 07/01/2016 through 01/31/2017		Fiscal Year 2016/17			
Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
5310	SNS	4,391,836.00	4,391,836.00	2,038,254.87	2,353,581.13
<b>Total for Fund 13 and Revenue accounts</b>		<b>4,391,836.00</b>	<b>4,391,836.00</b>	<b>2,038,254.87</b>	<b>2,353,581.13</b>

Account Object Code	2016/17 Adopted Budget	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
<b>Fund 13 - Student Nutrition Services</b>					
<b>Expense</b>					
2200 (CLASSIFIED SUPPORT SALARI	924,681.00	958,905.00	390,826.45	496,200.91	71,877.64
2300 (CLASSIFIED ADMINISTRATORS	582,493.00	582,098.00	253,087.70	319,226.16	9,784.14
2400 (CLERICAL, TECHNICAL AND O	175,145.00	170,861.00	74,223.71	92,638.38	3,998.91
<b>Total for Object 2000</b>	<b>1,682,319.00</b>	<b>1,711,864.00</b>	<b>718,137.86</b>	<b>908,065.45</b>	<b>85,660.69</b>
3200 (PUBLIC EMPLOYEE RETIREMEN	190,825.00	195,641.00	82,386.01	103,586.84	9,668.15
3300 (OASDI AND MEDICARE)	125,807.00	123,480.00	51,665.70	64,546.83	7,267.47
3400 (HEALTH AND WELFARE BENEFI	166,796.00	153,553.00	72,272.41	80,894.79	385.80
3500 (STATE UNEMPLOYMENT INSURA	828.00	813.00	338.82	429.53	44.65
3600 (WORKERS' COMPENSATION INS	27,093.00	25,631.00	10,752.82	13,596.68	1,281.50
<b>Total for Object 3000</b>	<b>511,349.00</b>	<b>499,118.00</b>	<b>217,415.76</b>	<b>263,054.67</b>	<b>18,647.57</b>
4300 (MATERIALS AND SUPPLIES)	232,102.00	247,908.00	6,791.90	118,432.97	122,683.13
4400 (NON-CAPITALIZED EQUIPMENT	34,000.00	37,533.00	5,950.00	7,917.30	23,665.70
4700 (FOOD)	1,632,310.00	1,598,277.00	422,198.39	777,805.47	398,273.14
<b>Total for Object 4000</b>	<b>1,898,412.00</b>	<b>1,883,718.00</b>	<b>434,940.29</b>	<b>904,155.74</b>	<b>544,621.97</b>
5200 (TRAVEL AND CONFERENCE)	7,000.00	7,000.00	60.00	1,045.73	5,894.27
5300 (DUES AND MEMBERSHIPS)	350.00	1,150.00		1,030.89	119.11
5500 (OPERATIONS AND HOUSKEEPIN	22,000.00	22,000.00	8,373.14	5,926.86	7,700.00
5600 (RENTALS,LEASES,REPAIRS AN	62,200.00	89,900.00	58,081.77	30,053.11	1,765.12
5700 (DIRECT COST TRANSFERS)	69.00-	1,469.00-		466.61	1,935.61-
5800 (PROFESSIONAL/CONSULTING A	14,500.00	22,250.00	4,845.37	14,072.54	3,332.09
5900 (COMMUNICATIONS)	3,700.00	3,700.00		1,579.04	2,120.96
<b>Total for Object 5000</b>	<b>109,681.00</b>	<b>144,531.00</b>	<b>71,360.28</b>	<b>54,174.78</b>	<b>18,995.94</b>
6200 (BUILDINGS AND IMPROVEMEN	2,600.00	2,600.00			2,600.00
6400 (NEW EQUIPMENT-CAPITALIZE	10,000.00	5,000.00			5,000.00
6500 (EQUIPMENT REPLACEMENT-CAP	50,000.00	29,350.00		5,851.89	23,498.11
<b>Total for Object 6000</b>	<b>62,600.00</b>	<b>36,950.00</b>	<b>.00</b>	<b>5,851.89</b>	<b>31,098.11</b>
7300 (DIRECT/INDIRECT SUPPORT C	171,089.00	208,570.00		104,693.68	103,876.32

Grouped by Object, Filtered by User Permissions, (Org = 1, Online Status = N, Ending Date = 1/31/2017, Restricted? = Y, Fund = 01-63, Object = 1-7, Obj Lvl = 2, Obj Digits = 1, Visual = N, Page Break Lvl = 1)



Account Object Code	2016/17 Adopted Budget	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
Fund 13 - Student Nutrition Services (continued)					
Expense (continued)					
Total for Fund 13 and Expense accounts	4,435,450.00	4,484,751.00	1,441,854.19	2,239,996.21	802,900.60

Activity for 07/01/2016 through 01/31/2017

Fiscal Year 2016/17

Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
<b>Fund 13 - Student Nu</b>						
3700	Stud Nutri	4,239,694.00	4,251,581.00	1,433,481.05	2,129,375.67	688,724.28
7210	Adm-Cost T	171,089.00	208,570.00		104,693.68	103,876.32
8100	MAINT OPS	22,000.00	22,000.00	8,373.14	5,926.86	7,700.00
8502	Facility M	2,667.00	2,600.00			2,600.00
<b>Total for Fund 13 and Expense accounts</b>		<b>4,435,450.00</b>	<b>4,484,751.00</b>	<b>1,441,854.19</b>	<b>2,239,996.21</b>	<b>802,900.60</b>

# BUILDING FUND REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Function

Balances through January

Fiscal Year 2016/17

Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
<b>Fund 21 - Building</b>					
8650	Lease and Rental Income	2,689,455.00	2,776,195.00	1,617,026.51	1,159,168.49
8661	Interest Apportionments	25,000.00	35,000.00	11,421.58	23,578.42
8699	All Other Local Revenue	4,703.00	4,703.00	3,564.15	1,138.85
<b>Total for Fund 21, Revenue accounts and Object 8000</b>		<b>2,719,158.00</b>	<b>2,815,898.00</b>	<b>1,632,012.24</b>	<b>1,183,885.76</b>

Activity for 07/01/2016 through 01/31/2017

Fiscal Year 2016/17

Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
0000	Unassigned	2,719,158.00	2,815,898.00	1,632,012.24	1,183,885.76
<b>Total for Fund 21 and Revenue accounts</b>		<b>2,719,158.00</b>	<b>2,815,898.00</b>	<b>1,632,012.24</b>	<b>1,183,885.76</b>

Account Object Code	2016/17 Adopted Budget	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
<b>Fund 21 - Building</b>					
<b>Expense</b>					
2200 (CLASSIFIED SUPPORT SALARI	34,000.00	47,000.00		24,366.91	22,633.09
3300 (OASDI AND MEDICARE)	2,602.00	3,750.00		1,785.93	1,964.07
3500 (STATE UNEMPLOYMENT INSURA	18.00	26.00		12.16	13.84
3600 (WORKERS' COMPENSATION INS	548.00	735.00		364.85	370.15
<b>Total for Object 3000</b>	<b>3,168.00</b>	<b>4,511.00</b>	<b>.00</b>	<b>2,162.94</b>	<b>2,348.06</b>
4300 (MATERIALS AND SUPPLIES)	46,793.00	56,543.00	8,996.71	13,742.32	33,803.97
4400 (NON-CAPITALIZED EQUIPMENT	18,080.00	45,280.00	4,719.20	18,127.13	22,433.67
<b>Total for Object 4000</b>	<b>64,873.00</b>	<b>101,823.00</b>	<b>13,715.91</b>	<b>31,869.45</b>	<b>56,237.64</b>
5200 (TRAVEL AND CONFERENCE)	2,600.00	2,600.00			2,600.00
5500 (OPERATIONS AND HOUSKEEPIN	32,500.00	39,250.00	13,500.00	14,510.00	11,240.00
5600 (RENTALS,LEASES,REPAIRS AN	53,100.00	55,593.00	5,970.00	22,001.00	27,622.00
<b>5700 (DIRECT COST TRANSFERS)</b>	<b>322,300.00</b>	<b>333,747.00</b>		<b>10,840.00</b>	<b>322,907.00</b>
5800 (PROFESSIONAL/CONSULTING A	78,100.00	173,809.00	12,553.03	124,872.95	36,383.02
5900 (COMMUNICATIONS)	1,300.00	1,300.00		365.53	934.47
<b>Total for Object 5000</b>	<b>489,900.00</b>	<b>606,299.00</b>	<b>32,023.03</b>	<b>172,589.48</b>	<b>401,686.49</b>
6100 (SITES AND IMPROVEMENT OF	28,900.00	1,929,050.00	20,791.71	1,893,148.37	15,109.92
6200 (BUILDINGS AND IMPROVEMEN	50,500.00	32,688.00	5,500.00	5,754.74	21,433.26
<b>Total for Object 6000</b>	<b>79,400.00</b>	<b>1,961,738.00</b>	<b>26,291.71</b>	<b>1,898,903.11</b>	<b>36,543.18</b>
7600 (OTHER FINANCING USES)	2,453,509.00	2,453,509.00			2,453,509.00
<b>Total for Fund 21 and Expense accounts</b>	<b>3,124,850.00</b>	<b>5,174,880.00</b>	<b>72,030.65</b>	<b>2,129,891.89</b>	<b>2,972,957.46</b>

Activity for 07/01/2016 through 01/31/2017

Fiscal Year 2016/17

Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
<b>Fund 21 - Building</b>						
8502	Facility M	13,990.00	28,490.00		18,995.95	9,494.05
8507	Fac Op&Sup	657,351.00	2,692,881.00	72,030.65	2,110,895.94	509,954.41
9300	Transfers	2,453,509.00	2,453,509.00			2,453,509.00
	<b>Total for Fund 21 and Expense accounts</b>	<b>3,124,850.00</b>	<b>5,174,880.00</b>	<b>72,030.65</b>	<b>2,129,891.89</b>	<b>2,972,957.46</b>

GENERAL OBLIGATION  
BONDS - 2001  
REPORTS

- Expenditure by Object
- Expenditure by Function

Account Object Code	2016/17 Adopted Budget	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
<b>Fund 23 - General Obligation Bond -2001</b>					
<b>Expense</b>					
2200 (CLASSIFIED SUPPORT SALARI	.00	322.00	.00	321.60	.40
3300 (OASDI AND MEDICARE)	.00	24.00	.00	24.60	.60-
3500 (STATE UNEMPLOYMENT INSURA	.00	5.00	.00	.16	.16-
3600 (WORKERS' COMPENSATION INS	.00	29.00	.00	4.82	.18
<b>Total for Object 3000</b>	<b>.00</b>	<b>29.00</b>	<b>.00</b>	<b>29.58</b>	<b>.58-</b>
5800 (PROFESSIONAL/CONSULTING A	.00	13,203.00	.00	13,202.92	.08
5900 (COMMUNICATIONS)	.00	92.00	.00	91.39	.61
<b>Total for Object 5000</b>	<b>.00</b>	<b>13,295.00</b>	<b>.00</b>	<b>13,294.31</b>	<b>.69</b>
6100 (SITES AND IMPROVEMENT OF	.00	584.00	.00	584.00	.00
6200 (BUILDINGS AND IMPROVEMEN	.00	12,005.00	.00	12,005.00	.00
<b>Total for Object 6000</b>	<b>.00</b>	<b>12,589.00</b>	<b>584.00</b>	<b>12,005.00</b>	<b>.00</b>
<b>Total for Fund 23 and Expense accounts</b>	<b>.00</b>	<b>26,235.00</b>	<b>584.00</b>	<b>25,650.49</b>	<b>.51</b>

Activity for 07/01/2016 through 01/31/2017

Fiscal Year 2016/17

Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
8502	Facility M		26,235.00	584.00	25,650.49	.51
<b>Total for Fund 23 and Expense accounts</b>		<b>.00</b>	<b>26,235.00</b>	<b>584.00</b>	<b>25,650.49</b>	<b>.51</b>

# GENERAL OBLIGATION BONDS - 2012 REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Function

Balances through January		Fiscal Year 2016/17			
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
8661	Interest Apportionments	271,317.00	314,317.00	163,575.10	150,741.90
	<b>Total for Fund 24, Revenue accounts and Object 8000</b>	<b>271,317.00</b>	<b>314,317.00</b>	<b>163,575.10</b>	<b>150,741.90</b>

Activity for 07/01/2016 through 01/31/2017

Fiscal Year 2016/17

Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
9113	Series B-2012	7,000.00	50,000.00	39,351.51	10,648.49
9114	Series C-2012	264,317.00	264,317.00	124,223.59	140,093.41
<b>Total for Fund 24 and Revenue accounts</b>		<b>271,317.00</b>	<b>314,317.00</b>	<b>163,575.10</b>	<b>150,741.90</b>

Account Object Code	2016/17 Adopted Budget	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
<b>Fund 24 - General Obligation Bond -2012</b>					
<b>Expense</b>					
2200 (CLASSIFIED SUPPORT SALARI	150,000.00	220,224.00		71,244.85	148,979.15
2300 (CLASSIFIED ADMINISTRATORS	295,402.00	309,395.00	128,405.15	180,988.89	.96
2400 (CLERICAL, TECHNICAL AND O	73,012.00	73,271.00	31,229.60	42,040.88	.52
2900 (OTHER CLASSIFIED SALARIES	140,000.00	167,755.00		31,634.55	136,120.45
<b>Total for Object 2000</b>	<b>658,414.00</b>	<b>770,645.00</b>	<b>159,634.75</b>	<b>325,909.17</b>	<b>285,101.08</b>
3100 (STATE TEACHERS RETIREMENT		23,683.00	8,287.65	14,939.62	455.73
3200 (PUBLIC EMPLOYEE RETIREMEN	51,165.00	31,031.00	13,020.72	17,912.82	97.46
3300 (OASDI AND MEDICARE)	36,716.00	25,193.00	7,740.99	16,903.48	548.53
3400 (HEALTH AND WELFARE BENEFI	28,272.00	38,463.00	15,957.95	22,496.64	8.41
3500 (STATE UNEMPLOYMENT INSURA	256.00	320.00	77.30	159.21	83.49
3600 (WORKERS' COMPENSATION INS	8,429.00	7,593.00	2,390.21	4,880.03	322.76
<b>Total for Object 3000</b>	<b>124,638.00</b>	<b>126,283.00</b>	<b>47,474.82</b>	<b>77,291.80</b>	<b>1,516.38</b>
4300 (MATERIALS AND SUPPLIES)		174,868.00	5,381.75	155,168.58	14,317.67
4400 (NON-CAPITALIZED EQUIPMENT	347,100.00	66,976.00		66,898.39	77.61
<b>Total for Object 4000</b>	<b>347,100.00</b>	<b>241,844.00</b>	<b>5,381.75</b>	<b>222,066.97</b>	<b>14,395.28</b>
5200 (TRAVEL AND CONFERENCE)		1,000.00		1,000.00	
5500 (OPERATIONS AND HOUSKEEPIN		2,003.00		1,997.39	5.61
5600 (RENTALS,LEASES,REPAIRS AN	400,000.00	567,490.00	231,449.71	331,037.33	5,002.96
5700 (DIRECT COST TRANSFERS)		70,357.00			70,357.00
5800 (PROFESSIONAL/CONSULTING A	1,531,000.00	483,167.00	329,714.59	144,897.42	8,554.99
<b>Total for Object 5000</b>	<b>1,931,000.00</b>	<b>1,124,017.00</b>	<b>561,164.30</b>	<b>478,932.14</b>	<b>83,920.56</b>
6100 (SITES AND IMPROVEMENT OF	3,665,500.00	6,241,024.00	491,901.12	5,726,869.22	22,253.66
6200 (BUILDINGS AND IMPROVEMEN	28,747,900.00	39,536,152.00	10,386,182.28	8,072,888.27	21,077,081.45
<b>Total for Object 6000</b>	<b>32,413,400.00</b>	<b>45,777,176.00</b>	<b>10,878,083.40</b>	<b>13,799,757.49</b>	<b>21,099,335.11</b>
<b>Total for Fund 24 and Expense accounts</b>	<b>35,474,752.00</b>	<b>48,039,965.00</b>	<b>11,651,739.02</b>	<b>14,903,957.57</b>	<b>21,484,268.41</b>

Activity for 07/01/2016 through 01/31/2017

Fiscal Year 2016/17

Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
8502	Facility M	35,474,752.00	48,039,965.00	11,651,739.02	14,903,957.57	21,484,268.41
<b>Total for Fund 24 and Expense accounts</b>		<b>35,474,752.00</b>	<b>48,039,965.00</b>	<b>11,651,739.02</b>	<b>14,903,957.57</b>	<b>21,484,268.41</b>

# CAPITAL FACILITIES REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Function

Balances through January

Fiscal Year 2016/17

Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
<b>Fund 25 - Capital Fa</b>					
8661	Interest Apportionments	3,000.00	4,000.00	2,001.33	1,998.67
8681	Mitigation/Developer Fees	650,000.00	650,000.00	380,852.68	269,147.32
	<b>Total for Fund 25, Revenue accounts and Object 8000</b>	<b>653,000.00</b>	<b>654,000.00</b>	<b>382,854.01</b>	<b>271,145.99</b>

Activity for 07/01/2016 through 01/31/2017

Fiscal Year 2016/17

Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
0000	Unassigned	653,000.00	654,000.00	382,854.01	271,145.99
<b>Total for Fund 25 and Revenue accounts</b>		<b>653,000.00</b>	<b>654,000.00</b>	<b>382,854.01</b>	<b>271,145.99</b>

Account Object Code	2016/17 Adopted Budget	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
<b>Fund 25 - Capital Facilities/Developer F</b>					
<b>Expense</b>					
2200 (CLASSIFIED SUPPORT SALARI	2,000.00	2,000.00			2,000.00
3300 (OASDI AND MEDICARE)	153.00	153.00			153.00
3500 (STATE UNEMPLOYMENT INSURA	1.00	1.00			1.00
3600 (WORKERS' COMPENSATION INS	32.00	30.00			30.00
<b>Total for Object 3000</b>	<b>186.00</b>	<b>184.00</b>	<b>.00</b>	<b>.00</b>	<b>184.00</b>
4300 (MATERIALS AND SUPPLIES)	12,750.00	19,650.00	3,695.07	6,242.38	9,712.55
4400 (NON-CAPITALIZED EQUIPMENT		1,325.00		514.50	810.50
<b>Total for Object 4000</b>	<b>12,750.00</b>	<b>20,975.00</b>	<b>3,695.07</b>	<b>6,756.88</b>	<b>10,523.05</b>
5600 (RENTALS,LEASES,REPAIRS AN	249,854.00	252,622.00	89,578.60	146,232.20	16,811.20
5700 (DIRECT COST TRANSFERS)	20,700.00	20,700.00			20,700.00
5800 (PROFESSIONAL/CONSULTING A	11,650.00	23,450.00		11,892.97	11,557.03
5900 (COMMUNICATIONS)	100.00	100.00			100.00
<b>Total for Object 5000</b>	<b>282,304.00</b>	<b>296,872.00</b>	<b>89,578.60</b>	<b>158,125.17</b>	<b>49,168.23</b>
6200 (BUILDINGS AND IMPROVEMEN	355,760.00	332,969.00		.01-	332,969.01
<b>Total for Fund 25 and Expense accounts</b>	<b>653,000.00</b>	<b>653,000.00</b>	<b>93,273.67</b>	<b>164,882.04</b>	<b>394,844.29</b>

Activity for 07/01/2016 through 01/31/2017

Fiscal Year 2016/17

Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
<b>Fund 25 - Capital Fa</b>						
7200	Ad-Business	19,500.00	19,500.00			19,500.00
8501	Fac Acquir	595,297.00	633,500.00	93,273.67	164,882.04	375,344.29
8701	Facility L	38,203.00				
	<b>Total for Fund 25 and Expense accounts</b>	<b>653,000.00</b>	<b>653,000.00</b>	<b>93,273.67</b>	<b>164,882.04</b>	<b>394,844.29</b>

# SELF-FUNDED INSURANCE REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Function

Balances through January

Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
<b>Fund 62 - Self-Manag</b>					
8661	Interest Apportionments	15,650.00	15,650.00	8,812.16	6,837.84
8671	H&W Contributions-Retirees	2,409,881.00	2,409,881.00	1,379,025.79	1,030,855.21
8672	H&W Contributions-Leave w/o Pa	49,877.00	49,877.00	45,982.90	3,894.10
8674	Self Insurance Premium Contrib	19,346,639.00	19,244,839.00	11,005,340.82	8,239,498.18
8676	H&W Contributions-COBRA	61,231.00	61,231.00	34,849.72	26,381.28
8699	All Other Local Revenue	1,800.00	103,600.00	102,531.79	1,068.21
<b>Total for Fund 62, Revenue accounts and Object 8000</b>		<b>21,885,078.00</b>	<b>21,885,078.00</b>	<b>12,576,543.18</b>	<b>9,308,534.82</b>

Activity for 07/01/2016 through 01/31/2017

Fiscal Year 2016/17

Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
0000	Unassigned	21,885,078.00	21,885,078.00	12,576,543.18	9,308,534.82
<b>Total for Fund 62 and Revenue accounts</b>		<b>21,885,078.00</b>	<b>21,885,078.00</b>	<b>12,576,543.18</b>	<b>9,308,534.82</b>

Comparative Report

Account Object Code	2016/17 Adopted Budget	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
<b>Fund 62 - Self-Managed Insurance</b>					
<b>Expense</b>					
1300 (CERTIFICATED ADMINISTRATO	41,689.00	35,996.00	16,877.20	19,118.89	.09-
2400 (CLERICAL, TECHNICAL AND O	46,247.00	46,352.00	19,313.20	27,038.48	.32
3100 (STATE TEACHERS RETIREMENT	5,244.00	4,528.00	2,123.15	2,405.14	.29-
3200 (PUBLIC EMPLOYEE RETIREMEN	6,423.00	6,437.00	2,682.20	3,755.08	.28-
3300 (OASDI AND MEDICARE)	4,068.00	4,012.00	1,689.40	2,300.13	22.47
<b>3400 (HEALTH AND WELFARE BENEFI</b>	<b>7,328.00</b>	<b>5,222.00</b>	<b>2,300.95</b>	<b>2,917.70</b>	<b>3.35</b>
3500 (STATE UNEMPLOYMENT INSURA	42.00	40.00	17.75	22.61	.36-
3600 (WORKERS' COMPENSATION INS	1,416.00	1,233.00	541.85	691.07	.08
<b>Total for Object 3000</b>	<b>24,521.00</b>	<b>21,472.00</b>	<b>9,355.30</b>	<b>12,091.73</b>	<b>24.97</b>
5400 (INSURANCE)	21,211,846.00	20,911,846.00	8,719,628.07	11,455,328.81	736,889.12
5700 (DIRECT COST TRANSFERS)	1,427.00	1,427.00			1,427.00
5800 (PROFESSIONAL/CONSULTING A	310,000.00	310,000.00		118,170.16	191,829.84
<b>Total for Object 5000</b>	<b>21,523,273.00</b>	<b>21,223,273.00</b>	<b>8,719,628.07</b>	<b>11,573,498.97</b>	<b>930,145.96</b>
7600 (OTHER FINANCING USES)		40,000.00		49,654.00	9,654.00-
<b>Total for Fund 62 and Expense accounts</b>	<b>21,635,730.00</b>	<b>21,367,093.00</b>	<b>8,765,173.77</b>	<b>11,681,402.07</b>	<b>920,517.16</b>

Activity for 07/01/2016 through 01/31/2017

Fiscal Year 2016/17

Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
<b>Fund 62 - Self-Manag</b>						
6000	ENTERPRISE	21,635,730.00	21,327,093.00	8,765,173.77	11,631,748.07	930,171.16
9300	Transfers		40,000.00		49,654.00	9,654.00-
<b>Total for Fund 62 and Expense accounts</b>		<b>21,635,730.00</b>	<b>21,367,093.00</b>	<b>8,765,173.77</b>	<b>11,681,402.07</b>	<b>920,517.16</b>

# SELF-FUNDED WORKERS' COMPENSATION REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Function

Balances through January

Fiscal Year 2016/17

Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
<b>Fund 63 - Workers' C</b>					
8661	Interest Apportionments	18,000.00	20,000.00	6,064.73	13,935.27
8678	Workers' Compensation Premiums	1,990,178.00	1,891,105.00	1,032,376.69	858,728.31
	<b>Total for Fund 63, Revenue accounts and Object 8000</b>	<b>2,008,178.00</b>	<b>1,911,105.00</b>	<b>1,038,441.42</b>	<b>872,663.58</b>

Activity for 07/01/2016 through 01/31/2017

Fiscal Year 2016/17

Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
0000	Unassigned	2,008,178.00	1,911,105.00	1,038,441.42	872,663.58
	<b>Total for Fund 63 and Revenue accounts</b>	<b>2,008,178.00</b>	<b>1,911,105.00</b>	<b>1,038,441.42</b>	<b>872,663.58</b>

Account Object Code	2016/17 Adopted Budget	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
<b>Fund 63 - Workers' Compensation</b>					
<b>Expense</b>					
1300 (CERTIFICATED ADMINISTRATO	41,688.00	35,996.00	16,877.25	19,118.91	.16-
2300 (CLASSIFIED ADMINISTRATORS	22,192.00	22,840.00	9,516.55	13,323.17	.28
2400 (CLERICAL, TECHNICAL AND O	30,831.00	30,901.00	12,875.40	18,025.56	.04
<b>Total for Object 2000</b>	<b>53,023.00</b>	<b>53,741.00</b>	<b>22,391.95</b>	<b>31,348.73</b>	<b>.32</b>
3100 (STATE TEACHERS RETIREMENT	5,244.00	4,528.00	2,123.15	2,405.17	.32-
3200 (PUBLIC EMPLOYEE RETIREMEN	7,263.00	7,364.00	3,068.15	4,295.41	.44
3300 (OASDI AND MEDICARE)	3,951.00	3,869.00	1,924.90	1,928.73	15.37
3400 (HEALTH AND WELFARE BENEFI	8,048.00	5,904.00	2,582.35	3,319.36	2.29
3500 (STATE UNEMPLOYMENT INSURA	45.00	43.00	19.30	24.77	1.07-
3600 (WORKERS' COMPENSATION INS	1,525.00	1,344.00	588.00	755.68	.32
3900 (OTHER BENEFITS)	750.00	750.00	312.50	437.50	
<b>Total for Object 3000</b>	<b>26,826.00</b>	<b>23,802.00</b>	<b>10,618.35</b>	<b>13,166.62</b>	<b>17.03</b>
4300 (MATERIALS AND SUPPLIES)	253.00	253.00		226.20	26.80
5400 (INSURANCE)	1,842,101.00	1,793,780.00		1,050,580.00	743,200.00
5700 (DIRECT COST TRANSFERS)	1,427.00	1,427.00			1,427.00
5800 (PROFESSIONAL/CONSULTING A	29,430.00	29,430.00			29,430.00
<b>Total for Object 5000</b>	<b>1,872,958.00</b>	<b>1,824,637.00</b>	<b>.00</b>	<b>1,050,580.00</b>	<b>774,057.00</b>
<b>Total for Fund 63 and Expense accounts</b>	<b>1,994,748.00</b>	<b>1,938,429.00</b>	<b>49,887.55</b>	<b>1,114,440.46</b>	<b>774,100.99</b>
<b>Total for Org 001 - Cupertino Union School District</b>	<b>257,394,420.00</b>	<b>274,878,967.59</b>	<b>94,812,256.20</b>	<b>130,408,810.68</b>	<b>49,657,900.71</b>

Activity for 07/01/2016 through 01/31/2017

Fiscal Year 2016/17

Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Fund 63 - Workers' C						
6000	ENTERPRISE	1,994,748.00	1,938,429.00	49,887.55	1,114,440.46	774,100.99
<b>Total for Fund 63 and Expense accounts</b>		<b>1,994,748.00</b>	<b>1,938,429.00</b>	<b>49,887.55</b>	<b>1,114,440.46</b>	<b>774,100.99</b>

# SUPPLEMENTAL INFORMATION

- **MULTI-YEAR PROJECTIONS**
- **MULTI-YEAR ASSUMPTIONS**
- **CEEFF GRANT**

## MULTI-YEAR PROJECTIONS

### SECOND INTERIM BUDGET 2016-2017 GENERAL FUND (01-09)

	Current Year 2016-17	Projected Year 1 2017-18	Projected Year 2 2018-19
Projected Average Daily Attendance (P-2 ADA)	18,585.42	18,248.89	17,746.85
LCFF Funding per ADA	7,535.00	7,636.00	7,818.00
<b>AUDITED BEGINNING FUND BALANCE, 7/1</b>	<b>28,508,124.67</b>	<b>27,534,538.49</b>	<b>24,047,885.91</b>
<b>REVENUE</b>			
LCFF/Revenue Limit Sources	146,633,072	145,938,211	145,326,197
Federal Revenues	4,569,923	4,569,923	4,569,923
State Revenues	17,075,632	12,162,562	12,213,762
Local Revenues & Others	21,354,796	20,972,955	21,063,046
Other Financing Sources	2,493,509	2,493,509	2,493,509
<b>TOTAL REVENUE</b>	<b>192,126,932</b>	<b>186,137,160</b>	<b>185,666,437</b>
<b>EXPENDITURES</b>			
Certificated Salaries	90,048,957	88,398,373	88,151,341
Classified Salaries	34,003,105	33,642,796	33,067,999
Employee Benefits	41,521,788	43,126,368	45,233,914
Supplies	10,040,823	9,394,001	9,210,761
Other Operating Expenditures	17,021,988	14,979,556	14,989,295
Capital Outlay	575,216	201,725	201,724
Other Outgo/Debt Services	99,057	99,057	99,057
Direct/Indirect Support	(210,415)	(218,064)	(176,988)
Interfund Transfer/Other Uses	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>193,100,519</b>	<b>189,623,812</b>	<b>190,777,103</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>(973,586)</b>	<b>(3,486,653)</b>	<b>(5,110,666)</b>
<b>ESTIMATED ENDING FUND BALANCE, 6/30</b>	<b>27,534,538</b>	<b>24,047,885.91</b>	<b>18,937,220</b>
<b>COMPONENTS OF ENDING BALANCE (GASB 54)</b>			
<b>Nonspendable (Working Capital)</b>	174,000	174,000	174,000
<b>Restricted:</b>			
Categorical Programs	5,639,469	5,489,469	5,489,470
<b>Assigned:</b>			
Tier III Programs	1,623,427	1,623,427	1,623,427
One-Time Fund	7,256,564	4,024,213	-
Various School Carryovers	1,048,063	1,048,063	1,048,063
<b>Unassigned/Unappropriated:</b>			
Reserve for Economic Uncertainties	11,793,016	11,688,714	10,602,260
<b>Unassigned/Unappropriated Amount</b>	<b>0</b>	<b>(0)</b>	<b>0</b>

	<b>Projected Year 3 2019-20</b>	<b>Projected Year 4 2020-21</b>
Projected Average Daily Attendance (P-2 ADA)	17,341.30	17,269.52
LCFF Funding per ADA	8,017.00	8,224.00
<b>AUDITED BEGINNING FUND BALANCE, 7/1</b>	<b>18,937,220.12</b>	<b>12,416,187.86</b>
<b>REVENUE</b>		
LCFF/Revenue Limit Sources	145,616,974	148,614,425
Federal Revenues	4,569,923	4,569,923
State Revenues	12,257,441	12,305,889
Local Revenues & Others	21,152,412	21,192,163
Other Financing Sources	2,493,509	2,493,509
<b>TOTAL REVENUE</b>	<b>186,090,259</b>	<b>189,175,908</b>
<b>EXPENDITURES</b>		
Certificated Salaries	88,228,953	88,833,089
Classified Salaries	32,812,931	33,079,396
Employee Benefits	47,503,917	49,068,641
Supplies	9,152,823	9,116,962
Other Operating Expenditures	14,791,119	14,753,312
Capital Outlay	201,724	201,724
Other Outgo/Debt Services	99,057	99,057
Direct/Indirect Support	(179,233)	(179,233)
Interfund Transfer/Other Uses	-	-
<b>TOTAL EXPENDITURES</b>	<b>192,611,291</b>	<b>194,972,948</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>(6,521,032)</b>	<b>(5,797,039)</b>
<b>ESTIMATED ENDING FUND BALANCE, 6/30</b>	<b>12,416,188</b>	<b>6,619,148</b>
<b>COMPONENTS OF ENDING BALANCE (GASB 54)</b>		
<b>Nonspendable (Working Capital)</b>	174,000	174,000
<b>Restricted:</b>		
Categorical Programs	5,489,469	5,489,469
<b>Assigned:</b>		
Tier III Programs	-	-
One-Time Fund	-	-
Various School Carryovers	974,380	974,379
<b>Unassigned/Unappropriated:</b>		
Reserve for Economic Uncertainties	5,778,339	5,849,188
<b>Unassigned/Unappropriated Amount</b>	<b>(0)</b>	<b>(5,867,888)</b>

**CUPERTINO UNION SCHOOL DISTRICT  
MULTI-YEAR PROJECTION  
ASSUMPTIONS USED IN PROJECTION  
SECOND INTERIM BUDGET 2016-2017**

<u>Description</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>
Funded Average Daily Attendance	18,585	18,249	17,747	17,341	17,270
LCFF Funding per ADA	\$7,535	\$7,636	\$7,818	\$8,017	\$8,224
<b>COLA - Cost of Living Adjustment with Deficit</b>					
Federal Programs	0.00%	0.00%	0.00%	0.00%	0.00%
Other State Programs	0.00%	1.48%	2.40%	2.53%	2.66%
Parcel Tax Revenue	\$8,569,000	\$8,569,000	\$8,569,000	\$8,569,000	\$8,569,000
Lottery, Non-Prop 20, Per ADA	\$144.00	\$144.00	\$144.00	\$144.00	\$144.00
Lottery, Prop-20, Per ADA	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00
<b>Certificated Salaries</b>					
Projected Retirement (FTE) - Teachers		(13.00)	(13.00)	(13.00)	(13.00)
Projected Staff Reduction/Growth (FTE)		(8.00)	(16.00)	0.00	0.00
<b>Classified Salaries</b>					
Projected Retirement (FTE)		0.00	0.00	0.00	0.00
Projected Staff Reduction (FTE)		(14.90)	(5.00)	0.00	0.00
CalSTRS Rate	12.58%	14.43%	16.28%	18.13%	19.10%
CalPERS Rate	13.88%	15.80%	17.70%	19.70%	21.10%
Health & Welfare Benefit	\$13,633,793	\$13,633,793	\$13,633,793	\$13,633,793	\$13,633,793

**Other Assumptions:**

**2017-2018**

**Revenues:**

Decrease in LCFF funding	(\$694,860)
Mandate Block Grant	\$510,384
Decrease in one-time Mandate Reimbursement	(\$3,032,322)

**Expenditures:**

Remove one-time board election cost	(\$150,000)
Elimination of one-time exp. for Educator Effectiveness	(\$679,341)
Elimination of one-time exp. for CA Energy Grant	(\$2,715,100)
Elimination of one-time Supplemental Grant exp.	(\$652,521)
Elimination of one-time exp. LEA Medi-Cal	(\$500,741)
Decrease in LCFF Supplemental Grant expenditures	(\$144,571)
Saving from various departments and district programs	(\$623,271)
Increase in STRS/PERS cost	\$2,119,219
Net increase in personnel cost from step/column, growth (-41.9 FTEs), and retiree saving (-13.0 FTEs)	(\$3,615,221)

Projected school/program carryovers-\$1,048,063.00

**2018-2019****Revenues:**

Decrease in LCFF funding	(\$612,014)
Mandate Block Grant	\$504,084
Decrease in one-time Mandate Reimbursement	(\$6,300)

**Expenditures:**

Board election cost	\$150,000
Saving from various departments and district programs	(\$623,271)
Increase in STRS/PERS cost	\$2,115,687
Net increase in personnel cost from step/column, and growth ( -16.0 FTEs), and retiree saving (-13.0 FTEs)	(\$1,519,687)

Projected school/program carryovers-\$1,048,063.00

**2019-2020****Revenues:**

Increase in LCFF funding	\$290,776
Mandate Block Grant	\$496,748
Decrease in one-time Mandate Reimbursement	(\$7,336)

**Expenditures:**

Elimination of Board election cost	(\$150,000)
Elimination of Tier III Programs	(\$1,623,427)
Saving from various departments and district programs	(\$623,271)
Increase in STRS/PERS cost	\$2,145,122
Net increase in personnel cost from step/column, and growth ( -11.0 FTEs), and retiree saving (-13.0 FTEs)	(\$1,191,337)

Projected school/program carryovers-\$974,380

**2020-2021****Revenues:**

Increase in LCFF funding	\$2,997,452
Mandate Block Grant	\$492,184
Decrease in one-time Mandate Reimbursement	(\$4,564)

**Expenditures:**

Board election cost	\$150,000
Saving from various departments and district programs	(\$623,271)
Increase in STRS/PERS cost	\$1,228,160
Net increase in personnel cost from step/column, and growth ( -3.0 FTEs), and retiree saving (-13.0 FTEs)	(\$665,977)

Projected school/program carryovers-\$974,380

## CUPERTINO EDUCATIONAL ENDOWMENT FOUNDATION (CEEF) GRANTS

	<u>2015-2016 Grant</u>	<u>2016-2017 Grant</u>	<u>1985-2017 Cumulative Grants</u>
<b>SCHOOL SITE</b>			
Instructional Materials/Staff Development	\$	\$	\$ 1,437,624
Grants for Teacher Initiated Projects			292,000
School Libraries			192,927
Arts & Technology Matching Funds	77,500	75,000	1,495,700
K-3 Classroom Music Funds	100,000	100,000	1,197,402
Middle School Music Instrument			25,000
Great Schools Week			44,966
School Safety Grant			6,800
School Literacy Books			93,000
<b>Total School Grants</b>	<u><b>177,500</b></u>	<u><b>175,000</b></u>	<u><b>4,785,419</b></u>
<b>DISTRICTWIDE</b>			
Arts			253,000
Disaster Preparedness Training			34,700
Diversity Staff Development/Literature			30,000
Guided Learning Center Pilot			180,000
Instructional Media Support			120,000
Classroom Books			175,000
Leadership Training			42,500
Language Arts Curriculum Development			85,000
4-5 Music Program	300,000	300,000	4,291,000
Parent Education			51,000
Physical Education Support			117,000
Summer Institutes			451,000
Science			352,200
Staff Development			57,000
RAFT memberships for teachers			9,000
Technology			496,500
District Math & Literacy Program			27,000
Classroom Support			18,000
Information Literacy Resource Teacher			214,000
Teacher Workshops in writing			32,000
Math Initiative			157,621
Innovator Award			37,000
Literacy			8,200
Mandarin Immersion Program			84,002
<b>Total District Grants</b>	<u><b>300,000</b></u>	<u><b>300,000</b></u>	<u><b>7,322,723</b></u>
<b>TOTAL ALL GRANTS</b>	<u><u><b>\$ 477,500</b></u></u>	<u><u><b>\$ 475,000</b></u></u>	<u><u><b>\$ 12,108,142</b></u></u>