



Cupertino Union
School District

2016-2017
Annual Financial
Report



**CUPERTINO UNION SCHOOL DISTRICT
2016-17 UNAUDITED ACTUALS**

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FINANCIAL SUMMARY

- Executive Summary
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CUPERTINO UNION SCHOOL DISTRICT

2016-2017

ANNUAL FINANCIAL REPORT

EXECUTIVE SUMMARY

INTRODUCTION

Information provided on the following reports represents a summary of the 2016-2017 Annual Financial Report as of June 30, 2017. The “Budget at a Glance” summarizes the general fund beginning and ending balances. The “Summary of Funds” represents the major revenue and expenditure accounts for each fund and sub-fund of the district, with sub-totals for unrestricted and restricted general funds and a grand total for all funds of the district. The “Balance Sheet” summarizes the assets and liabilities of each fund and a grand total for all funds. The computer-generated “Budget Summary” reports for revenue and expenditure are provided for all funds and the expenditures are presented in different SACS (Standardized Accounting Code Structure) codes: by Resource (funding source), Goal (program number), Function (department) or Object (account number) for better presentation of the year-to-date expenditures.

GENERAL FUNDS AT A GLANCE (UNRESTRICTED AND RESTRICTED)

As of June 30, 2017, the unaudited ending balance of General Funds is \$33,212,000, with the unrestricted ending balance of \$25,140,683 and restricted ending balance of \$8,071,317. The components of the ending fund balance consist of \$464,032 reserved for Working Capital, \$8,071,317 for restricted fund balance for various categorical programs, \$ 1,995,951 for Tier III categorical programs unspent balance, \$1,752,720 for various school and program carryovers, \$3,042,278 for budget reserve, \$6,739,143 for One Time Mandated Block Grant. \$5,573,279 for the 3% mandated reserve for economic uncertainty, and \$5,573,279 additional 3% reserve for future downturn. The undesignated balance is \$0, which is balanced by the one-time fund in the reserve.

The restricted fund balance of \$8,071,317 includes \$2,757,000 California Clean Energy Jobs Act, \$147,721 Educator Effectiveness, \$2,189,241 Lottery-Prop 20, \$57,344 CEEF grants, \$1,887,065 Local Donations & Funding, and \$1,032,945 Special Education Mental Health Grant.

The unrestricted carryover fund balance for the Deferred Maintenance program is \$428,966 and the Tier III program is \$1,995,951, which includes the following programs: \$80,467 Alternative Certification Program, \$21,745 Art & Music program, \$1,613,827 Instructional Material Realignment, \$255,900 School Library and Improvement program, and \$24,012 Principal Training.

As of June, 30, the total general fund revenues of \$190,479,845 are from the following sources: 77.6% LCFF combined State Aid & Property Taxes, 2.15% federal revenue, 1.96% Lottery, 2.37% one-time & Mandate funds, 3.86% for all other state revenue, 4.50% parcel taxes, 6.08% for other local revenues (interest, rental and fees, etc.), 0.09% MAA/LEA Medical, and 1.39% inter-fund transfer-in and other financing sources.

The total general fund expenditures of \$185,775,970 consist of the following expenditure categories: 88.25% for salaries, statutory and health & welfare benefits, 3.58% for books and supplies, and 8.17% for contracts & services and others.

UNRESTRICTED GENERAL FUND AND LOTTERY (FUND 01 & 09)

Revenues:

The unrestricted revenues, including contributions/transfers in, are \$134,948,035, which is \$164,935 higher than the revised working budget. The variance is a combination of \$204,092 increase in total contributions, \$19,101 increase in total contribution to restricted programs and \$184,991 increase in transfers in. The increase in total revenues is due to the following: \$53,792 in LCFF (combined State Aid & Property Taxes Revenue), \$144,286 in Lottery. The change also includes \$32,865 in Transportation fees. The inter-fund transfer in from Health & Welfare Fund is \$40,000 higher than revised working budget. The contribution to restricted programs is \$204,091 higher than the revised working budget, due to an increase of \$16,357 in Special Education, and a decrease of \$127,888 in Routine Restricted Maintenance Account (RRMA). The general fund contribution is as follows: \$19,081,829 to Special Education, \$3,114,284 to RRMA and \$375,783 to the Yosemite field trip program. The contribution to the transportation program is \$248,446 to Home-to-School Transportation and \$1,844,927 to Special Education Transportation.

Expenditures:

The total unrestricted expenditures are \$132,181,834, or \$3,713,366 lower than the revised working budget. The variance is resulted from the following changes: the higher than revised working budgeted expenditures of \$240,600 in salary and benefits, \$2,525,488 in supplies and materials, \$928,936 in contracts and services, and \$18,342 in capital outlay.

SPECIAL EDUCATION (FUND 07):

As of June 30, the total revenues are \$30,803,330 and total expenditures are \$30,938,518, with the restricted fund balance of \$1,032,945 in Mental Health Grant. The encroachment to the General Fund is \$19,081,829 which is \$16,357 higher than the revised working budget. The increase in the General Fund contribution resulted from \$16,358 lesser revenue and \$1,156 increased expenditures. T

CATEGORICAL PROGRAMS (FUND 08):

The Categorical Programs fund contains the restricted ending fund balance, which represents the unspent portion of the state or federal apportionment at the end of the fiscal year. The ending fund balance is legally restricted and is carried forward to the following fiscal year for the prescribed purpose. As of June 30, the total ending fund balance is \$7,038,372 includes \$2,757,000 California Clean Energy Jobs Act, \$147,721 Educator Effectiveness, \$2,189,241 Lottery-Prop 20, \$57,344 CEEF grants and \$1,887,065 Local Donations. The inter-fund transfer-in consists of \$2,453,509 from the Building Fund. The contribution of \$3,461,906 from the General Fund includes \$3,114,284 to the Routine Restricted Maintenance Account, and \$375,783 to the Yosemite Field Trip.

Per GASB 68, districts are required to recognize the STRS employer costs and obligation for pensions on the financial statements. The STRS on-behalf pension contribution for the district is calculated to be \$5,430,211 which is recorded as the state revenue and the expenditures in the resource code 7690.

CHILD DEVELOPMENT (FUND 12):

As of June 30, the total revenues and expenditures are \$49,699. The childcare revenues and expenditures are lower due to lower child days of the enrollment, and the funds are fully spent at the end of the fiscal year. This is the last year the district is managing the Child Development program.

STUDENT NUTRITION SERVICES (FUND 13):

As of June 30, the total revenues are 4,103,759 and expenditures are \$4,058,281, resulting in an increase of \$45,478 to the ending fund balance. The available fund balance is \$598,483 after the reserve of \$68,187 for working capital reserve. The revenues are \$288,077 lower than the revised working budget, mainly from lower sales from speed lines and a la carte at some schools. The expenditures are \$426,470 lower than the revised working budget, which is from the decrease of \$88,353 in employee salaries and benefits, and \$338,118 lower in supplies, contracts, and others. The ending fund balance of \$666,670 is an increase of \$45,478 from the starting fund balance.

BUILDING (FUND 21):

As of June 30, the total revenues are \$2,840,267 which is \$9,048 lower than the revised working budget. The total expenditures are \$2,577,602 which is \$143,769 lower than the revised working budget due to the higher capital outlays costs. The inter-fund transfer out includes the contribution of \$2,453,509 to the Routine Restricted Maintenance Account (RRMA). The ending fund balance is \$1,984,757, which will be used to fund future modernization and growth projects.

GENERAL OBLIGATION BONDS - 2001 (FUND 23):

As of June 30, the remaining starting balance of \$26,235 was used for several modular classrooms/buildings and modernization projects at school sites. The ending fund balance is now zero. This is the last year of this 2001 series bond.

GENERAL OBLIGATION BONDS - 2012 (FUND 24):

As of June 30, the revenue includes \$576,710 in interest earnings, which is \$21,569 higher than revised working budget. The expenditures are \$25,275,396 for various modernization projects at Blue Hills, De Vargas, Dilworth, Eisenhower, Garden Gate, Lincoln, Meyerholz, Montclaire, Muir, Sedgwick, McAuliffe, Stevens Creek, Stocklmeir, Eaton, Lawson, Cupertino, Hyde, Kennedy, and Miller. The ending fund balance is \$47,248,126.

DEVELOPER FEE (FUND 25):

As of June 30, the total revenues are \$713,097 in developer fees and \$9,690 in interest income, which is \$64,287 higher than the revised working budget. Total expenditures are \$341,556 which was used to pay for the facilities repairs and continuation of some projects at the various school sites. The expenditures are \$311,444 lower than the revised working budget. The ending fund balance is \$1,147,449 and will be carried forward onto the next fiscal year.

SELF-FUNDED INSURANCE (FUND 62):

As of June 30, the total revenues of \$21,267,966 consist of \$21,234,168 in premiums contribution from the district, the employee deductions and retirees, and \$33,798 in interest earnings. The expenditures are \$20,926,228 which is \$440,865 lower than revised working budget. The inter-fund transfer-out of \$40,000 to the General Fund for the district's health & welfare obligation is \$40,000 higher than the revised working budget. As of June 30, the district's balance sheet records \$871,437 for IBNR (claims incurred but not reported), which is reserved for future claim liabilities. The ending fund balance is \$3,549,183.

WORKERS' COMPENSATION (FUND 63):

As of June 30, the total revenues and expenditures are \$1,920,219 and \$1,930,507, resulting in an ending balance of \$503,594. The revenues include \$1,894,314 in the premium contribution from the district and \$25,906 in interest earnings. The expenditures include \$1,816,994 in premium expense, and \$113,513 in administrative costs. The expenditures are \$7,922 lower than revised working budget and the ending fund balance is \$503,594 which is \$10,288 lower than the starting fund balance.

CUPERTINO UNION SCHOOL DISTRICT
BUDGET AT A GLANCE
2016-2017
UNAUDITED ACTUALS
JUNE 30, 2017

	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
Audited Beginning Balance - July 1	22,374,482	6,133,642	28,508,124
Total Revenue	157,306,779	30,534,566	187,841,345
Total Contributions & Encroachments	(22,543,736)	22,543,736	-
Total Transfers In /Other Sources	184,991	2,453,509	2,638,500
Grand Total Revenue	134,948,035	55,531,811	190,479,845
Total Expenditures	132,181,834	53,594,135	185,775,970
Total Transfers Out/Other Uses	-	-	-
Total Expenditures	132,181,834	53,594,135	185,775,970
Revenue Less Expenditures	2,766,200	1,937,675	4,703,875
Total Estimated Ending Balance - June 30	25,140,683	8,071,317	33,212,000
COMPONENTS OF ENDING BALANCE			
Nonspendable (Working Capital):			
Revolving Cash	\$75,000		
Prepaid Expenses	\$47,610		
Stores (Warehouse)	\$341,422		
Total Working Capital	\$464,032		\$464,032
Restricted:			
Categorical Programs Balance		8,071,317	\$8,071,317
Assigned:			
Various Carryovers	1,752,720		1,752,720
One Time Mandated Block Grant	6,739,143		\$6,739,143
Budget Reserve	3,042,278		3,042,278
Old Tier III Programs Balance	1,995,951		\$1,995,951
Unassigned/Unappropriated:			
Additional Reserve for Future Downturn (3%)			\$5,573,279
Reserve for Economic Uncertainties (3%)			\$5,573,279
Unassigned/Unappropriated Amount			\$0
* Unrestricted Funds: General Fund and Lottery			
** Restricted Funds: Special Education and Categorical Programs			
Total Estimated Ending Balance -June 30			\$33,212,000

SUMMARY OF FUNDS
2016-17 ESTIMATED ACTUALS
JUNE 30, 2017

ESTIMATED ACTUALS	2016-17		2016-17		2016-17		2016-17		Sub-Total		2016-17
	Fund 01	Fund 09	General	Lottery	General	Fund 07	Sp. Ed.	Categorical	Fund 08	General Fund	Total
	Unrestricted	Unrestricted	Unrestricted	Unrestricted	Fund	Restricted	Restricted	Restricted	Restricted	General Fund	
REVENUE SOURCES:											
State Aid	\$140,086,341				\$140,086,341					\$7,733,657	\$147,819,998
Federal					\$0					\$3,085,066	\$4,090,524
Other State (1160-1163)	\$65,030				\$65,030					\$902,778	\$7,289,931
Lottery & Lottery - Prop 20					\$2,800,739					\$6,387,153	\$7,354,961
Mandated Cost Reimbursement	\$4,507,689				\$4,507,689					\$931,254	\$3,731,992
Local Revenue					\$339,405					\$10,469,604	\$45,07689
MAA/LEA-Medical	\$180,319				\$180,319					\$0	\$10,469,605
Parcel Tax (ending 2014-15, 2017-18)	\$8,568,670				\$8,568,670					\$0	\$10,812,339
Developer Fees					\$0					\$0	\$180,319
Interest	\$226,739				\$75,148					\$0	\$8,568,670
Civic Center	\$252,196				\$252,196					\$0	4.50%
Transportation Fees	\$198,109				\$198,109					\$0	0.00%
Rental Income					\$0					\$0	0.00%
Other Sources	\$3,064				\$3,064					\$0	0.00%
TOTAL REVENUE	\$154,427,563				\$2,879,216					\$11,721,501	\$18,613,064
Other Financing sources/Uses:											
Interfund Transfer In	\$184,991				\$184,991					\$2,453,509	\$2,453,509
Interfund Transfer Out					\$0					\$0	1.39%
Other Financing Sources					\$0					\$0	0.00%
Other Financing Uses					\$0					\$0	0.00%
Contribution (8980)--Special Education	(\$19,081,829)				(\$19,081,829)					\$19,081,829	\$0
Contribution (8980)-RRMA	(\$3,061,906)				(\$3,461,906)					\$3,461,906	\$0
TOTAL TRANSFERS/CONTRIBUTIONS	(\$22,358,745)				\$0					\$19,081,829	\$3,461,906
TOTAL REVENUE incl TRANSFERS	\$132,058,818				\$2,879,216					\$30,803,330	\$24,997,245
EXPENDITURES:											
Certificated Salaries	\$76,151,672				\$774,537					\$11,268,754	\$1,861,483
Classified Salaries	\$17,863,304				\$1,372,157					\$10,952,370	\$1,372,157
Employee Benefits	\$25,925,871				\$704,614					\$6,398,559	\$6,891,559
Books and Supplies	\$3,475,817				\$28,792					\$3,504,520	\$3,037,623
Services & Other	\$6,935,881				(\$1,071,604)					\$5,864,277	\$2,140,244
Capital Outlay	\$385,077				\$1,487					\$70,002	\$185,845
Direct Cost/Indirect Cost Transfer	(\$365,682)									\$0	\$205,099
Other Outgo/Debt Services (#7439)										\$0	(\$160,582)
TOTAL EXPENSE	\$130,371,941				\$1,809,893					\$30,938,518	\$22,655,617
Other Financing sources/Uses:											
Net Incr/(Decr)in Ed Bal	\$1,696,877				\$1,069,323					(\$135,188)	\$2,072,863
Estimated Beginning Bal/7/1	\$10,824,955				\$11,549,527					\$1,168,133	\$4,965,509
Ending Fund Bal. -6/30	\$12,521,832				\$12,618,850					\$1,032,945	\$7,038,372

SUMMARY OF FUNDS
2016-17 ESTIMATED ACTUALS
JUNE 30, 2017

ESTIMATED ACTUALS		2016-17 Fund 12	2016-17 Fund 13	2016-17 Fund 21	2016-17 Fund 23	2016-17 Fund 24	2016-17 Fund 25	2016-17 Fund 62	2016-17 Fund 63	TOTAL OTHER FUNDS	Grand Total All Funds
9/7/2017		Child Care	Cafeteria	Building	GO Bond-2001	GO Bond-2012	Developer Fee	Self-Funded Insurance	Workers' Compensation		
REVENUE SOURCES:											
State Aid										\$0	\$147,819,998
Federal		\$634,170								\$634,170	\$4,724,694
Other State (1160-1163)		\$49,699								\$76,985	\$743,1946
Lottery & Lottery - Prop 20										\$0	3,731,992
Mandated Cost Reimbursement										\$0	\$4,507,689
Local Revenue											2,06%
MAA/LEA-Medi Cal											17.04%
Parcel Tax (ending 2014-15, 2017-18)											0.08%
Developer Fees											3.91%
Interest											0.33%
Civic Center											0.46%
Transportation Fees											0.11%
Rental Income											0.09%
Other Sources											1.28%
TOTAL REVENUE		\$49,699	\$4,103,759	\$2,840,267	\$0	\$576,710	\$722,787	\$21,267,366	\$1,920,219	\$31,481,407	\$219,322,752
Other Financing sources/Uses:											
Interfund Transfer In										\$0	\$2,638,500
Interfund Transfer Out		\$0	(\$2,453,509)							(\$2,493,509)	1.20%
Other Financing Sources											-1.14%
Other Financing Uses											0.00%
Contribution (8980)-Special Education											0.00%
Contribution (8980)-RRMA											0.00%
TOTAL TRANSFERS/CONTRIBUTIONS		\$0	(\$2,453,509)	\$0	\$0	(\$40,000)	\$0	\$0		(\$2,493,509)	0.07%
TOTAL REVENUE/INCL TRANSFERS		\$49,699	\$4,103,759	\$386,758	\$0	\$576,710	\$722,787	\$21,227,966	\$1,920,219	\$28,987,898	\$219,467,743
EXPENDITURES:											
Certificated Salaries		\$0	\$0	\$0	\$0	\$0	\$35,996	\$71,992	\$90,128,439		37.41%
Classified Salaries		\$1,645,093	\$33,860	\$322	\$613,816	\$0	\$46,352	\$53,741	\$2,393,183		15.09%
Employee Benefits		\$477,536	\$3,036	\$30	\$141,869	\$0	\$21,134	\$23,776	\$667,681		16.85%
Books and Supplies		\$1,637,670	\$53,142	\$0	\$273,305	\$19,025	\$0	\$226	\$1,983,368		3.58%
Services & Other		\$48,724	\$93,260	\$625,793	\$13,295	\$902,153	\$319,903	\$20,637,456	\$1,816,768		16.21%
Capital Outlay		\$15,126	\$1,961,771	\$12,588	\$23,344,253	\$2,629	\$144,991	\$0	\$25,481,359		10.84%
Direct Cost/Indirect Cost Transfer		\$975	\$189,595	\$0							0.01%
Other Outgo/ Debit Services (#7439)											0.00%
TOTAL EXPENSE		\$49,699	\$4,058,281	\$2,577,602	\$26,235	\$25,275,396	\$341,556	\$20,886,228	\$1,930,507	\$240,921,475	100.00%
Other Financing sources/Uses:											
Net Incr/(Decr) in Fd Bal		\$0	\$45,478	(\$2,190,844)	(\$26,235)	(\$24,698,686)	\$381,231	\$341,738	(\$10,288)	(\$26,157,606)	(\$21,453,732)
Estimated Beginning Bal-7/1		\$0	\$621,192	\$4,175,601	\$26,235	\$71,946,813	\$766,218	\$3,207,445	\$513,882	\$109,257,386	\$109,765,511
Ending Fund Bal -6/30		\$0	\$666,670	\$1,984,757	\$0	\$47,248,126	\$1,147,449	\$3,549,183	\$503,594	\$88,331,779	

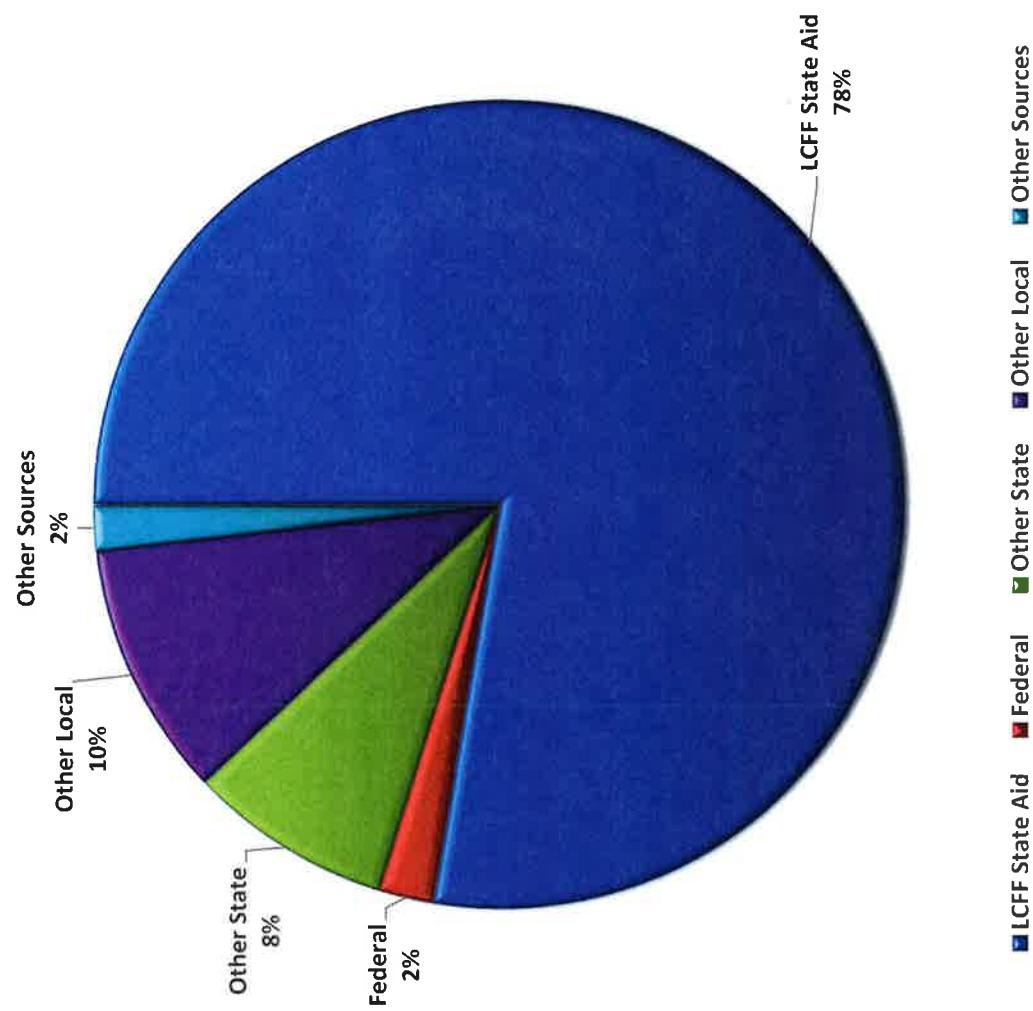
CUPERTINO UNION SCHOOL DISTRICT
BALANCE SHEET
2016-2017

Account	UNAUDITED ACTUAL As of June 30, 2017	2016-17		2016-17		2016-17		Sub-Total		2016-17	
		Fund 01 General Fund	Fund 09 Lottery Unrestricted	Sub-Total General Fund	Unrestricted	Fund 07 Sp. Ed.	Categorical Restricted	Fund 08 Categorical Restricted	General Fund	Total General Fund	General Fund
ASSETS											
9110	Cash in County Treasury	\$15,771,444	\$10,907,789	\$26,679,233	\$1,124,424	\$5,242,456		\$6,366,880		\$33,046,113	
9120	Cash in Other Banks	\$75,000		\$75,000	\$0			\$0		\$0	
9130	Revolving Cash				\$0			\$0		\$75,000	
9135	Cash with Fiscal Agent				\$0			\$0		\$0	
9140	Cash Collection				\$0			\$0		\$0	
9150	Investment				\$79,017	\$470	\$36,947	\$37,417		\$116,434	
9201	A/R - created by System	\$79,017									
9211	A/R - created by System PY				\$0			\$0		\$0	
9202	A/R - School Sites				\$0			\$725,732		\$725,732	
9203	A/R - Interest				\$104,191			\$0		\$104,191	
9204	A/R - Credit Memo				\$0			\$70		\$70	
9205	A/R - Payroll	\$10,266		\$10,266				\$0		\$10,266	
9209	A/R - Other	\$53,887		\$53,887				\$135		\$54,022	
9210	A/R Stop Loss Fund 62 only										
9290	Due from Grantor Agencies	\$56,761		\$920,363	\$977,124	\$1,075,994	\$1,595,643	\$2,671,637		\$3,648,761	
9310	Due from Other Funds	\$37,252,804		\$845,037	\$38,097,841	\$17,527	\$478,391	\$495,919		\$38,593,760	
9320	Stores	\$47,610			\$47,610					\$47,610	
9330	Pre-Paid Expenditures	\$341,422			\$341,422					\$341,422	
9340	Other Current Assets				\$0					\$0	
9440	Fixed Assets				\$0					\$0	
TOTAL ASSETS		\$53,761,699	\$12,703,893	\$66,465,592	\$2,218,550	\$8,079,239	\$10,297,789	\$10,297,789	\$76,763,381	\$76,763,381	
LIABILITIES											
9501	Accounts Payable	\$3,226,541		\$83,995	\$3,310,536	\$461,796	\$519,994	\$981,789		\$4,292,326	
9511	Accounts Payable - PY				\$0			\$0		\$0	
9502	Use Tax				\$0					\$0	
9503	Sales Tax	\$3,317		\$1,047	\$4,364	\$2,194	\$5,718	\$7,911		\$12,275	
9504	Salaries and Wages				\$0			\$0		\$0	
9505	Retainage				\$0						
9506	Security/Rent				\$0			\$0		\$0	
9507	IBNR										
9508	A/P Non-resident withholding	\$1,779			\$1,779						
9519-37	Grand Total Payroll Burdens	\$326,012		\$326,012	\$15,830					\$326,012	
9539	State A/P	\$15,830								\$15,830	
9540	Computer Program	\$6			\$6					\$6	
9590	Due to Grantor Agencies	\$544,597		\$544,597						\$560,955	
9610	Due to Other Funds	\$37,033,182		\$37,033,182	\$705,258	\$464,497		\$16,358		\$38,202,936	
9640	Current Loans				\$0			\$1,169,754			
9650	Deferred Revenue	\$88,604		\$88,604				\$50,402		\$139,006	
TOTAL LIABILITIES		\$41,239,867	\$85,042	\$41,324,909	\$1,185,605	\$1,040,867	\$2,226,472	\$43,551,381	\$38,071,317	\$33,212,000	
TOTAL FUND BALANCE		\$12,521,832	\$12,618,850	\$25,140,683	\$1,032,945	\$7,038,372					

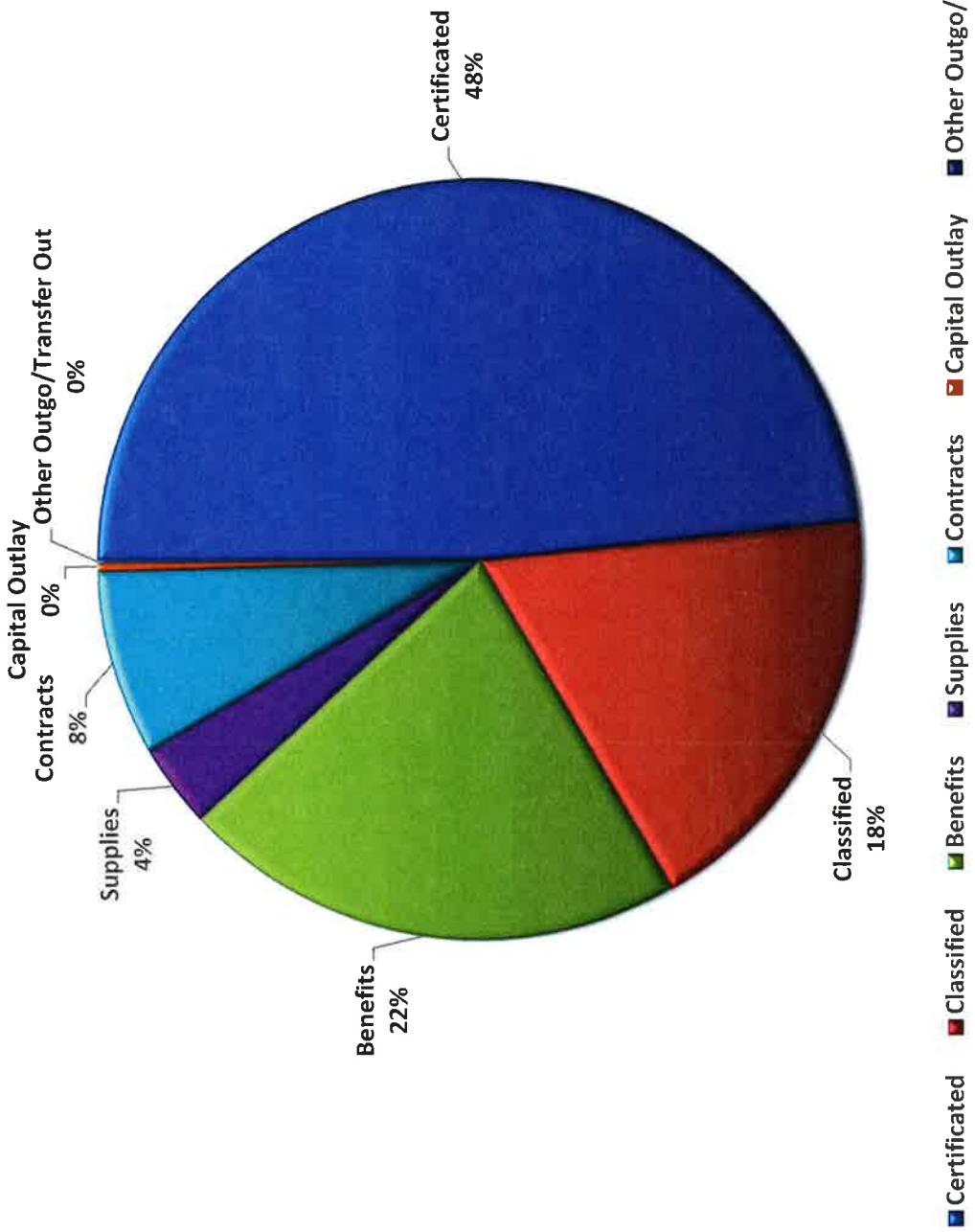
CUPERTINO UNION SCHOOL DISTRICT
BALANCE SHEET
2016-2017

	UNAUDITED ACTUAL As of June 30, 2017	2016-17 Fund 12	2016-17 Fund 13	2016-17 Fund 14	2016-17 Fund 21	2016-17 Fund 23	2016-17 Fund 24	2016-17 Fund 25	2016-17 Fund 62	2016-17 Fund 63	Grand Total All Funds
Prepared: 9-1-17	Child Develop.	Student Nutrition	Deferred Mtn								
ASSETS											
9110 Cash in County Treasury	\$8,438	\$456,414 \$118,479 \$1,959		\$2,469,296		\$583	\$50,731,869	\$1,179,808	\$3,860,398 \$1,861,803	\$2,673,459 \$67,767	\$94,435,379 \$186,246 \$76,959 \$1,861,803 \$0
9120 Cash in Other Banks											
9130 Revolving Cash											
9135 Cash with Fiscal Agent											
9140 Cash Collection											
9150 Investment											
9201 A/R - created by System											
9211 A/R - created by System PY											
9202 A/R - School Sites											
9203 A/R - Interest											
9204 A/R - Credit Memo											
9205 A/R - Payroll											
9209 A/R - Other											
9210 A/R - Stop Loss Fund 62 only											
9290 Due from Grantor Agencies											
9310 Due from Other Funds											
9320 Stores											
9330 Pre-Paid Expenditures											
9340 Other Current Assets											
9440 Fixed Assets											
TOTAL ASSETS	\$18,993	\$668,177	\$0	\$2,488,528		\$584	\$50,920,989	\$1,182,810	\$5,738,501	\$2,748,522	\$140,530,484
LIABILITIES											
9501 Accounts Payable											
9511 Accounts Payable - PY											
9502 Use Tax											
9503 Sales Tax											
9504 Salaries and Wages											
9505 Retainage											
9506 Security/Rent											
9507 IBNR											
9508 A/P Non-resident withholding											
9519-37 Grand Total Payroll Burdens											
State A/P											
Commuter Program											
Due to Grantor Agencies											
9610 Due to Other Funds											
9640 Current Loans											
9650 Deferred Revenue											
TOTAL LIABILITIES	\$18,993	\$1,507	\$0	\$503,770		\$584	\$3,672,863	\$35,361	\$2,189,317	\$2,244,927	\$52,218,705
TOTAL FUND BALANCE	\$0	\$666,670	\$0	\$1,984,757		\$0	\$47,248,126	\$1,147,449	\$3,549,184	\$503,594	\$88,311,779
											\$140,530,484

CUPERTINO UNION SCHOOL DISTRICT
2016-17 YEAR-END GENERAL FUND ACTUAL REVENUE



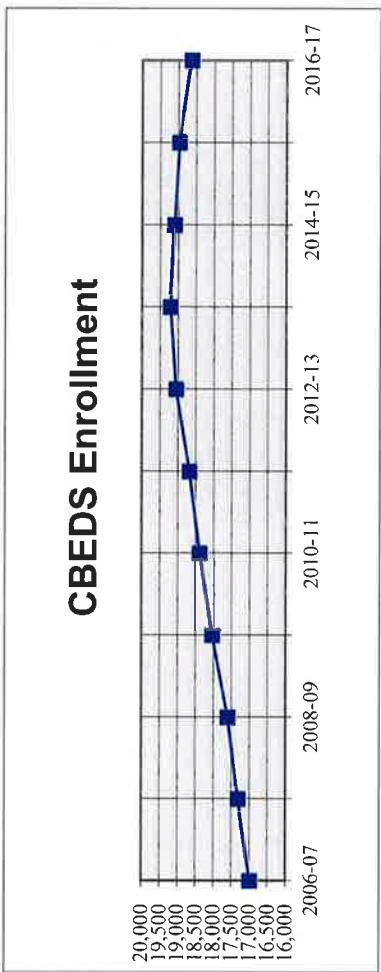
CUPERTINO UNION SCHOOL DISTRICT
2016-17 YEAR-END GENERAL FUND ACTUAL EXPENDITURES



- CBEDS Enrollment Report
- ADA at P-2
- P-2 ADA vs CBEDS Enrollment
- J18/19 ADA Enrollment Historical Data

CUPERTINO UNION SCHOOL DISTRICT
CBEDS Enrollment Report
FY 2006-07 through 2016-17

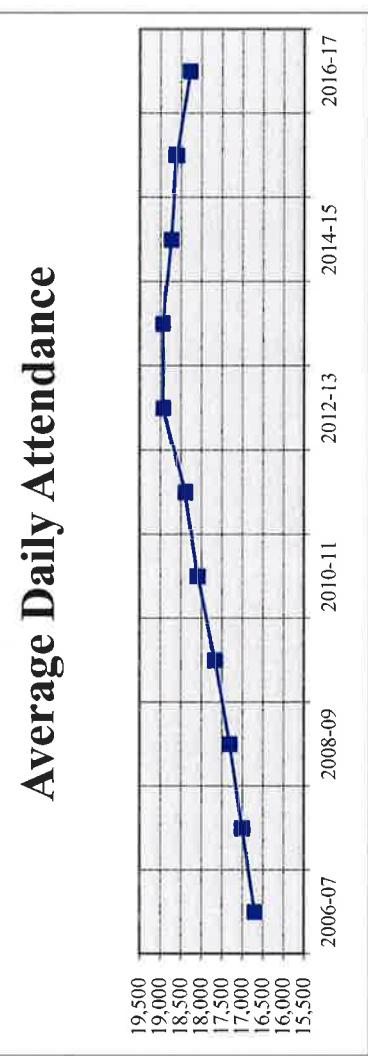
FISCAL YEAR	CBEDS Enrollment	% INCR.	INC/(DEC) OVER PR YR
2006-07	16,962	2.35%	390
2007-08	17,286	1.91%	324
2008-09	17,574	1.67%	288
2009-10	18,008	2.47%	434
2010-11	18,360	1.95%	352
2011-12	18,645	1.55%	285
2012-13	19,028	2.05%	383
2013-14	19,184	0.82%	156
2014-15	19,068	-0.60%	(116)
2015-16	18,939	-0.68%	(129)
2016-17	18,605	-1.76%	(334)



CUPERTINO UNION SCHOOL DISTRICT
AVERAGE DAILY ATTENDANCE (ADA) AT P-2

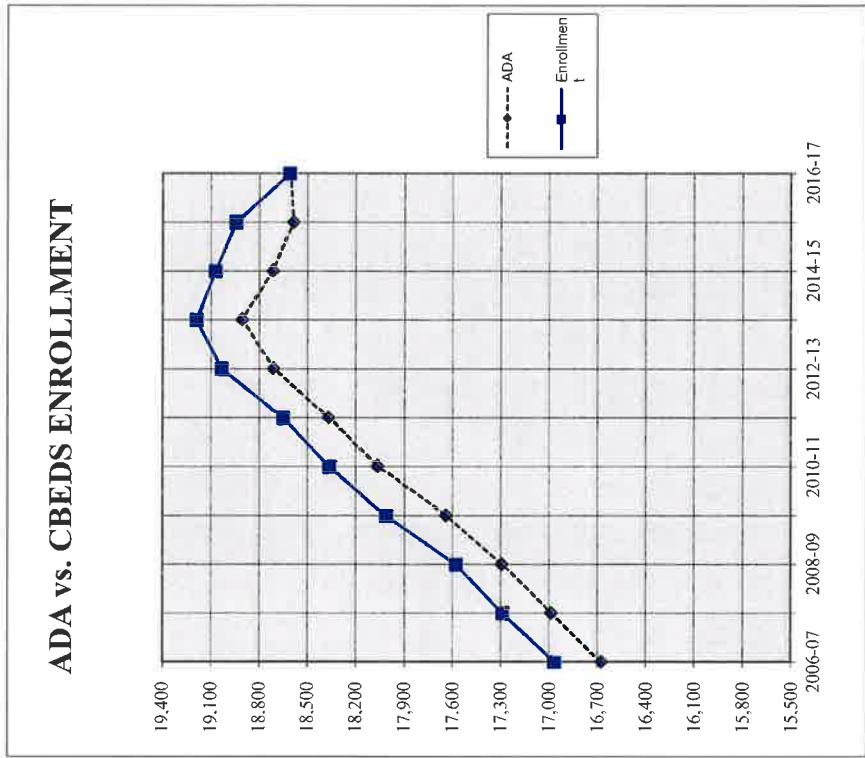
FY 2006-07 through 2016-17

FISCAL YEAR	ADA @ P-2	% Incr.	INC/(DEC) OVER PR YR
2006-07	16,676	2.28%	372
2007-08	16,986	1.86%	310
2008-09	17,291	1.80%	305
2009-10	17,641	2.02%	350
2010-11	18,064	2.40%	423
2011-12	18,370	1.69%	306
2012-13	18,906	2.92%	537
2013-14	18,909	0.01%	3
2014-15	18,713	-1.04%	(196)
2015-16	18,579	-0.72%	(135)
2016-17	18,258	-1.73%	(321)



CUPERTINO UNION SCHOOL DISTRICT
P-2 ADA vs. CBEDS ENROLLMENT
 From 2006-07 to 2016-17

Years	P-2 ADA (Projected)	P-2 Ex. (Funded)	P-2 ADA less Ex. Abs.	% ADA less Incr	CBEDS Enrollment (October)	% Enrollment Incr	ADA as % of Enrollment	
2006-07	16,676	16,676	0	16,676	2.28%	16,962	2.35%	98.3155%
2007-08	16,986	16,986	0	16,986	1.86%	17,286	1.91%	98.2645%
2008-09	17,292	17,292	0	17,292	1.80%	17,574	1.67%	98.3969%
2009-10	17,641	17,641	0	17,641	2.02%	18,008	2.47%	97.9603%
2010-11	18,064	18,064	0	18,064	2.40%	18,360	1.95%	98.3896%
2011-12	18,370	18,370	0	18,370	1.69%	18,645	1.55%	98.5235%
2012-13	18,712	18,712	0	18,712	1.86%	19,028	2.05%	98.3371%
2013-14	18,904	18,906	0	18,906	1.04%	19,184	0.82%	98.5526%
2014-15	18,714	18,909	0	18,714	-1.02%	19,068	-0.60%	98.1435%
2015-16	18,585	18,713	0	18,585	-0.69%	18,939	-0.68%	98.1331%
2016-17	18,605	18,579	0	18,605	0.11%	18,605	-1.76%	100.0000%



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

	SB727 2016-17 P-2	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
J18/19									
State Attendance Report									
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	6,363.30	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	4,269.34	4,149.02	4,167.96	3,920.55	3,740.31	5,838.95	5,722.14	5,501.84
9th - 12th							3,741.39	3,701.41	3,770.38
Continuation Opportunity									
Home & Hospital									
Special Ed									
Sp. Ed. - Non-Public Elementary	5.74	9.22	13.39		2.41	3.79	2.69	1.71	1.74
Sp. Ed. - Non-Public High School					426.59	418.21	422.25	397.17	344.83
Sp. Ed. Extended Year - SDC	17.24	17.27			9.72	8.35	9.82	3.97	5.51
Sp. Ed. Ext. Yr. Non-Public Elementary		2.02							
Sp. Ed. Ext. Yr. Non-Public High School	1.31				18.64	22.25	22.67	20.07	18.14
Total J18/19	18,231.58	18,558.16	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	8.88	3.95	4.80	4.09	2.66	1.08	2.63	1.46	1.28
Add - Sp. Ed. County Office of Ed.-SDC	17.24	16.50	15.21	16.87	20.35	21.26	22.61	19.70	19.58
Total Revenue Limit ADA	18,257.70	18,578.61	18,713.84	18,903.52	18,711.59	18,369.70	18,064.30	17,640.72	17,291.74
Compared to Prior Year	(321)	(135)	(190)	192	342	305	424	349	305

GENERAL FUNDS REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Function
- Financial Statement

Fiscal201a

Account Object Summary-Balance

		Balances through June			Fiscal Year 2016/17		
	Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance	
	Fund 01 - General Pu						
8011	LCFF State Aid - Current Year	42,995,141.00	39,093,797.00		26,576,356.00	12,517,441.00	
8012	Education Protection Account	3,714,550.00	3,715,518.00		3,715,690.00	172.00-	
8019	EPA - Prior Years				1,665.00	1,665.00-	
8021	Homeowners' Exemption	460,291.00	456,779.00		439,899.66	16,879.34	
8041	Secured Roll Taxes	86,523,887.00	87,577,212.00		91,199,696.52	3,622,484.52-	
8042	Unsecured Roll Taxes	6,300,000.00	6,248,920.00		5,990,332.06	258,587.94	
8044	Supplemental Taxes	2,867,000.00	4,892,668.00		5,776,872.08	884,204.08-	
8045	Education Revenue Augmentation	3,016,000.00-	1,941,070.00-		6,385,830.00	8,326,900.00-	
8550	Mandated Costs Reimbursements	4,923,354.00	4,508,218.00		4,507,689.00	529.00	
8590	All Other State Revenue	62,315.00	62,315.00		65,030.31	2,715.31-	
8621	Parcel Tax	8,658,000.00	8,569,000.00		8,568,670.00	330.00	
8661	Interest Apportionments	131,740.00	152,800.00		226,739.41	73,939.41-	
8675	Pupil Transportation Fees Pare	230,974.00	230,974.00		198,108.95	32,865.05	
8689	All Other Fees and Contracts(C	315,000.00	315,000.00		252,196.35	62,803.65	
8699	All Other Local Revenue	25,000.00	524,783.00		519,723.68	5,059.32	
8782	Other Transfers from County Of				3,064.15	3,064.15-	
8919	Other Interfund Transfers In	21,839,174.00-	22,339,644.00-		184,991.00	.00	
8980	Contributions from Unrestrictive				22,543,735.82-	204,091.82	
8998	Categorical Flexibility Transf					.00	
	Total for Fund 01, Revenue accounts and Object 8000	132,352,078.00	132,252,261.00		132,068,818.35	183,442.65	

Fiscal218a

Account Component Summary-Activity Change

Activity for 07/01/2016 through 06/30/2017			Fiscal Year 2016/17		
Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
Fund 01 - General Pu					
0000	Unassigned	111,197,903.00	111,223,175.00	111,495,314.54	272,139.54-
0104	Mandate Block	4,923,354.00	4,508,218.00	4,507,689.00	529.00
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	1,000,622.00	909,154.53	91,467.47
0211	Sp Ed Transport	2,603,825.00	2,715,869.00	2,754,021.25	38,152.25-
0214	CSR	6,006,404.00	6,006,404.00	6,006,404.00	
0300	Alternative	21,768.00	21,768.00	21,768.00	
0302	Sch Safety	65,801.00	65,801.00	39,396.00-	105,197.00
0303	Sch Counsl	222,205.00	222,205.00	222,205.00	
0305	Intl Mtr	955,768.00	955,768.00	955,768.00	
0307	Tec Crdntl	367,522.00	370,522.00	311,522.97	58,999.03
0309	SCh/Lib Im	1,249,100.00	1,249,100.00	1,011,340.00	237,760.00
0311	Principal	16,972.00	16,972.00	16,972.00	
1400	EPA	3,714,550.00	3,715,518.00	3,715,736.00	218.00-
18	Total for Fund 01 and Revenue accounts	132,352,078.00	132,252,261.00	132,068,818.35	183,442.65

Selection

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 = 8, SACS? = N, Page Break? = Y, Obj Digits = 0)

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Page 1 of 12

001 - Cupertino Union School District

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Fiscal206a

Comparative Report

Account Object Code	2016/17 Adopted	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
Fund 01 - General Purpose					
Expense					
1100 (TEACHERS' SALARIES)	63,993,142	64,428,121			63,757,003
1200 (CERTIFIED PUPIL SUPPORT)	1,806,462	1,866,217			1,849,227
1300 (CERTIFIED ADMINISTRATORS)	8,042,054	8,085,935			8,489,948
1910 OTHER CERTIFICATED SALARIES	1,927,757	1,933,462			2,055,494
Total for Object 1000	75,769,415	76,313,735	.00	76,151,672	162,082.53
2100 (INSTRUCTIONAL AIDES' SALA	317,644	439,032			446,100
2200 (CLASSIFIED SUPPORT SALAR	8,623,470	8,461,121			8,456,085
2300 (CLASSIFIED ADMINISTRATORS	2,531,271	2,330,300			2,343,998
2410 CLERICAL, TECHNICAL AND O	6,370,018	6,244,406			6,244,736
2900 (OTHER CLASSIFIED SALARIES	323,777	402,941			372,384
Total for Object 2000	18,166,180	17,877,800	.00	17,863,304	14,495.90
3100 (STATE TEACHERS RETIREMENT	9,107,107	9,151,976			9,182,419
3200 (PUBLIC EMPLOYEE RETIREMEN	2,488,054	2,451,650			2,435,684
3300 (OASDI AND MEDICARE)	2,450,257	2,468,175			2,437,501
3410 (HEALTH AND WELFARE BENEFI	10,091,756	10,423,508			10,393,686
3500 (STATE UNEMPLOYMENT INSURA	44,722	45,338			45,236
3600 (WORKERS' COMPENSATION INS	1,504,424	1,412,231			1,407,695
3900 (OTHER BENEFITS)	23,750	23,750			23,750
Total for Object 3000	25,710,070	25,976,809	.00	25,925,871	50,937.69
4100 (APPROVED TEXTBOOKS AND CO	955,768	1,696,465			82,638
4200 (BOOKS AND OTHER REFERENCE	7,579	8,579			4,934
4300 (MATERIALS AND SUPPLIES)	3,164,308	3,757,253			3,119,064
4400 (NON-CAPITALIZED EQUIPMENT	148,062	491,253			269,182
Total for Object 4000	4,275,717	5,953,550	.00	3,475,817	2,477,732.42
5100 (SUBAGREEMENT FOR SERVICES		24,000			19,168
5200 (TRAVEL AND CONFERENCE)	258,143	363,870			191,349
5300 (DUES AND MEMBERSHIPS)	40,456	39,060			36,808

Fiscal206a

Comparative Report

Account Object Code	General Purpose	(continued)	2016/17 Adopted Revised	2016/17 Budget	Encumbrance	2016/17 Actuals	2016/17 Account Balance
Fund 01 - General Purpose (continued)							
Expense (continued)							
8400 (INSURANCE)	872,117	850,142				849,735	6,387.00
5500 (OPERATIONS AND HOUSEKEEPING)	3,481,251	3,666,064				3,636,292	29,772.18
5600 (RENTALS, LEASES, REPAIRS AND MAINTENANCE)	851,084	989,545				919,801	69,744.42
5700 (DIRECT COST TRANSFERS)	5,010,758-	2,013,665-				1,439,816-	573,849.12-
8800 (PROFESSIONAL/CONSULTING-S&A)	2,663,022	3,119,430				2,868,282	761,168.20
5900 (COMMUNICATIONS)	309,350	335,905				370,264	34,358.78-
Total for Object 5000	3,464,665	7,374,351			.00	6,935,881	438,469.62
6100 (SITES AND IMPROVEMENT OF BUILDINGS AND IMPROVEMENTS)	7,714					8,307	593,06-
6200 (NEW EQUIPMENT-CAPITALIZE)	54,785					59,536	4,751.48-
6400 (EQUIPMENT REPLACEMENT-CAP)	24,920	40,920				54,691	13,770.97-
Total for Object 6000	24,920	403,419			.00	385,077	18,341.98
70 7300 (DIRECT/INDIRECT SUPPORT C)	522,731-	465,672-				465,670-	1.59-
7400 (DEBT SERVICE)	99,057	99,057				99,056	.72
7600 (OTHER FINANCING USES)						933	.48
Total for Object 7000	423,674-	365,682-			.00	365,682-	.39-
Total for Org 001, Fund 01 and Expense accounts	126,987,293	133,533,981			.00	130,371,941	3,162,039.75

Selection Grouped by Object, Filtered by User Permissions, (Org = 1, Online Status = N, Ending Date = 6/30/2017, Restricted? = Y, Fund = 01, Object = 1-7, Obj Lvl = 2, Obj Digits = 1, Visual = N, Page Break Lvl = 1)

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Page 2 of 2

001 - Cupertino Union School District

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Fiscal218a

Account Component Summary-Activity Change

Activity for 07/01/2016 through 06/30/2017

		Fiscal Year 2016/17				
Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Fund 01 - General Pu						
1000	Instructio	79,117,042.00	84,674,341.96		82,710,880.93	1,963,461.03
2110	Instructio	1,013,020.00	914,627.00		873,455.67	41,171.33
2130	Curriculum	1,217,360.00	1,404,789.00		1,370,011.44	34,777.56
2140	Instructio	3,433,695.00	3,218,401.00		2,192,900.87	1,025,500.13
2420	Instr'l Li	1,561,184.00	1,592,842.00		1,612,815.35	19,973.35-
2490	Other Inst	764,325.00	784,032.00		1,046,389.81	262,357.81-
2700	School Adm	11,749,874.00	11,727,418.00		11,667,626.11	59,791.89
3110	Guidance a	1,430,014.00	1,411,694.00		1,351,146.15	60,547.85
3120	Psychologi	401,902.00	450,313.00		424,484.74	25,828.26
3130	Attendance	347,900.00	366,518.00		392,103.98	25,585.98-
3140	Health Ser	866,003.00	874,725.00		866,689.05	8,035.95
3150	Speech Pat	8,825.00	21,692.00		19,454.55	2,237.45
3160	Assessment	667,801.00	451,273.00		440,750.85	10,522.15
3600	Pupil Tran	3,610,731.00	4,016,491.00		3,925,718.29	90,772.71
4910	Afr Sch Sports	82,158.00	82,828.00		82,599.07	228.93
5400	Civic Cent	153,035.00	147,124.00		149,072.50	1,948.50-
7111	Board of E	285,764.00	337,102.00		340,955.90	3,853.90-
7151	Superinten	567,449.00	540,671.00		911,049.91	370,378.91-
7181	Communitn/Tech	691,478.00	1,014,281.00		1,014,221.31	59.69
7183	FACE	493,482.00	487,994.00		390,702.29	97,291.71
7190	External Audit	48,477.00	48,477.00		40,520.00	7,957.00
7200	Ad-Busines	13,039.00-	99,044.00-		102,758.11-	3,714.11
7201	Ad-Facilit	109,414.00	111,184.00		111,655.59	471.59-
7210	Adm-Cost T	522,731.00-	465,672.00-		465,670.41-	1.59-
7300	Fiscal Ser	1,432,767.00	1,446,136.00		1,461,531.65	15,395.65-
7360	Special Pr	3,045.00	3,042.00		3,042.00	3,042.00
7400	Personnel	1,870,791.00	1,975,093.00		1,966,727.52	8,365.48
7530	Purchasing	390,455.00	399,306.00		324,834.77	74,471.23
7540	Warehousin	789,594.00	801,071.00		790,349.75	10,721.25
7550	Printing	202,294.00	167,018.00		183,876.55	16,858.55-
7601	Risk Mgmt	686,566.00	643,324.00		664,611.74	21,287.74-
7700	Info Tech	1,524,700.00	1,461,686.00		1,318,296.92	143,389.08
7710	Electronic	487,602.00	566,423.00		461,873.30	104,549.70
8111	General Ma	196,191.00	204,200.00		207,127.85	2,927.85-

Selection
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Fiscal218a

Account Component Summary-Activity Change

Activity for 07/01/2016 through 06/30/2017

Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance	Fiscal Year 2016/17
Fund 01 - General Pu (continued)							
8112	Vehicle Ma	272,213.00	276,959.00		240,616.61	36,342.39	
8200	Operations	19,380.00	20,792.00		20,253.10	538.90	
8211	Custodial	5,099,788.00	5,159,780.00		5,183,200.34	23,420.34-	
8212	Grounds	1,379,963.00	1,433,001.00		1,390,223.33	42,777.67	
8213	Hazardous	64,000.00	64,400.00		53,130.30	11,269.70	
8214	Utilities	3,643,739.00	3,783,050.00		3,818,133.05	35,083.05-	
8300	Security	438,892.00	386,132.00		386,773.93	641.93-	
8401	Disaster P	40,673.00	134,073.00		118,955.16	15,117.84	
8403	Energy Edu	194,941.00	194,685.00		194,545.88	83,139.12	
8501	Fac Acquir	24,593.00	24,639.00		25,114.32	475.32-	
8502	Facility M	15,500.00	76,391.00		83,646.82	7,255.82-	
8504	Def Maintn	22,642.00	22,474.02		22,474.02	167.98	
8506	Americans	10,866.00	10,862.00		6,696.55	4,165.45	
8507	Fac Op&Sup	14,520.00	65,184.00		65,183.11	.89	
9100	Debt Servi	99,057.00	99,057.00		99,056.28	.72	
9300	Transfers	933.00	932.52			.48	

Fiscal13a

Financial Statement

Fund 01 - General Purpose

Object	Description	Fiscal Year 2016/17 Through June 2017		
		Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	10,521,409.82	5,250,034.01	15,771,443.83
9130	Revolving Cash Account	75,000.00		75,000.00
9201	Accounts Receivable-System Cre		79,017.01	79,017.01
9203	Accounts Receivable-Interest	51,445.62	22,043.37	73,488.89
9205	Accounts Receivable-Payroll	10,427.99	161.77-	10,266.22
9209	Accounts Receivable-Other	44,284.39	9,602.72	53,887.11
9211	Receivable Prior Year	76,373.14	76,373.14-	
9220	Due from Grantor Agencies	57,594.00	833.00-	56,761.00
9310	Due From Other Funds	6,852,368.47	30,400,435.32	37,252,803.79
9320	Stores	50,820.96	3,210,97-	47,609.99
9330	Prepaid Expenditures	246,440.43	94,981.12	341,421.55
	Total Assets	17,986,164.72	35,775,534.67	53,761,699.39
Liabilities				
9501	Accounts Payable		3,226,541.12	
9503	Accounts Payable - Sales Tax	2,557.99	758.78	3,316.77
9504	Accounts Payable - Salary and	1,993.91	1,993.91-	
9505	Accounts Payable - Security De	316,464.00	316,464.00-	
9508	Accounts Payable-Nonresident W		1,779.00	1,779.00
9511	Accounts Payable Prior Year	2,733,491.22	2,733,491.22-	
9519	Accounts Payable - Unemploy In	19,753.73	2,696.44-	17,057.29
9520	Accounts Payable - STRS	1,584,225.21	1,583,945.36-	279.85
9521	Accounts Payable - PERS	497,983.76	497,570.68-	413.08
9523	Accounts Payable - FICA	84,726.88	5,607.24	90,334.12
9524	Accounts Payable - Medicare	20,610.22	2,531.16	23,141.38
9525	Accounts Payable - Federal WH	121,397.82	19,932.11	141,328.93
9526	Accounts Payable - State W/H	39,814.58	6,290.50	46,105.08
9527	Accounts Payable - State Disab	1,118.42	17.53-	1,100.89
9533	Accounts Payable - Life Insura	3.92	6,246.30	6,250.22
9539	Accounts Payable - State Edated	7,748.13	8,084.47	18,829.60
9540	Accounts Payable - Computer Pr	177.00	171.25-	5.75
9590	Due to Grantor Agencies	1,221,538.00	676,941.00-	544,597.00
9610	Due to Other Funds	485,965.64	36,547,216.18	37,033,181.82
9650	Deferred Revenue	21,642.00	62,902.06	89,304.03
	Total Liabilities	7,161,209.43	34,078,657.53	41,239,866.96
	Calculated Fund Balance	10,824,955.29	1,696,877.14	12,521,832.43
Beginning Fund Balance				
9791	Beginning Fund Balance			10,824,955.29

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 1, Starting Period = 0, Ending Account Period = 1, Ending Option? = B,

Zero Amounts? = N, SACS? = N, Restricted? = Y, Fund = 01-63)

10,824,955.29

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Fiscal13a**Financial Statement**

Fund 01 - General Purpose

			Fiscal Year 2016/17 Through June 2017	
Object	Description		Beginning Balance	Year to Date Activity
	Beginning Fund Balance Proof		.00	1,696,877.14
	Change in Fund Balance - Excess Revenues (Expenditures)			1,696,877.14

Memo Only - Ending Fund Balance Accounts

Adopted

Revised

Reserves				
9711	Reserve for Revolving Cash		75,000.00	75,000.00
9712	Reserve for Stores		47,609.99	47,609.99
9713	Reserve for Prepaid Expenditure		341,421.55	341,421.55
	Total Reserves	.00		464,031.54
				464,031.54
Other Designations				
9780	Other Assigned Fund Balance		11,339,191.88	11,339,191.88
9790	Unassigned Fund Balance		11,803,223.42-	11,803,223.42-
	Total Other Designations	.00		464,031.54-
				464,031.54-

Fiscal13a

Financial Statement

Fund 01 - General Purpose

Revenues, Expenditures, and Changes in Fund Balance						Fiscal Year 2016/17 Through June 2017		
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget		
A. Revenues	154,191,252.00	154,406,914.00		154,427,563.17	20,649,17-	100.01		
B. Expenditures	126,987,293.00	133,533,047.96		130,371,008.69	3,162,039.27	97.63		
C. Subtotal (Revenue LESS Expense)	27,203,959.00	20,873,866.04		24,056,554.48	3,182,688.44-			
D. Other Financing Sources and Uses				22,358,744.82-	204,091.82	100.92		
Sources	21,839,174.00-	22,154,653.00-		932.52	.48	99.95		
LESS Uses		933.00						
E. Net Change in Fund Balance	5,364,785.00	1,281,719.96-		1,696,877.14	2,978,597.10-			
F. Fund Balance:								
Beginning Balance (5791)	13,078,223.00	10,824,955.29		10,824,955.29				
Audit Adjustments (9793)								
Other Restatements (9795)								
Adjusted Beginning Balance	13,078,223.00	10,824,955.29		10,824,955.29				
G. Calculated Ending Balance	18,443,008.00	9,543,235.33		12,521,832.43				
*Components of Ending Fund Balance								
Legally Restricted (9740)				11,339,191.88				
Other Designations (9780)				11,803,223.42-				
Undesig/Unapprop (9790)	18,443,008.00	9,543,235.33		464,031.54				
Other								

SPECIAL EDUCATION FUND

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Function
- Financial Statement

Fiscal201a

Account Object Summary-Balance

Balances through June		Fiscal Year 2016/17		
Object	Description	Adopted Budget	Revised Budget	Revenue
Fund 07 - Special Ed				
8097	Property Tax Transfers	6,072,605.00	7,750,015.00	7,733,656.76
8181	Special Education-Entitlement,	2,658,309.00	2,737,653.00	2,737,653.00
8182	Special Education-Discretionar	285,706.00	347,413.00	347,413.00
8590	All Other State Revenue	927,608.00	902,778.00	902,778.00
8792	Trsf Apportionment from County	1,107,838.00		
8980	Contributions from Unrestrictie	18,708,756.00	19,065,472.00	19,081,829.45
	Total for Fund 07, Revenue accounts and Object 8000	29,760,822.00	30,803,331.00	16,357,45-.79
				30,803,330.21

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2016 through 06/30/2017		Fiscal Year 2016/17		
Resource	Description	Adopted Budget	Revised Budget	Revenue
Fund 07 - Special Ed				
3310	IDEA-Basic	2,556,041.00	2,622,406.00	2,622,406.00
3311	IDEA-Basic	102,268.00	115,247.00	115,247.00
3315	IDEA-Presc	70,873.00	76,024.00	76,024.00
3320	IDEA-Presh	214,164.00	270,830.00	270,830.00
3345	IDEA Presc	669.00	559.00	559.00
6500	Special Ed	25,889,199.00	26,815,487.00	26,815,486.21
6512	Mental Health	927,608.00	902,778.00	902,778.00
	Total for Fund 07 and Revenue accounts	29,760,822.00	30,803,331.00	.79
				30,803,330.21

Fiscal206a

Comparative Report

Account Object Code	2016/17 Adopted	2016/17 Revised	2016/17 Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
Fund 07 - Special Education						
Expense						
1100 (TEACHERS' SALARIES)	8,678,236	9,140,953		9,029,936	111,017.26	
1200 (CERTIFIED PUPIL SUPPORT)	1,486,220	1,551,498		1,554,237	2,739.11-	
1300 (CERTIFIED ADMINISTRATO	392,033	393,893		393,893	.28-	
1800 (OTHER CERTIFICATED SALARIES)	180,310	309,458		300,068	18,769.64	
Total for Object 1000	10,747,399	11,395,802	.00	11,268,754	127,047.51	
2100 (INSTRUCTIONAL AIDES' SALA	8,803,623	9,363,795		9,395,497	31,702.34-	
2300 (CLASSIFIED ADMINISTRATORS	1,282,710	1,264,942		1,244,085	20,857.00	
2400 (CLERICAL, TECHNICAL AND O	207,404	197,582		195,487	2,095.02	
2800 (OTHER CLASSIFIED SALARIES)	146,091	181,614		117,301	21,736.73-	
Total for Object 2000	10,438,828	10,921,883	.00	10,952,370	30,487.05-	
3100 (STATE TEACHERS RETIREMENT	1,297,426	1,366,083		1,344,307	21,776.43	
3200 (PUBLIC EMPLOYEE RETIREMEN	1,388,170	1,462,893		1,474,611	11,717.58-	
3300 (OASDI AND MEDICARE)	923,214	974,582		970,992	3,589.61	
3400 (HEALTH AND WELFARE BENEFI	2,362,931	2,213,393		2,265,341	51,947.92-	
3500 (STATE UNEMPLOYMENT INSURA	10,041	10,630		10,591	38.54	
3600 (WORKERS' COMPENSATION INS	341,224	332,780		332,717	63.13	
Total for Object 3000	6,323,006	6,360,361	.00	6,358,559	38,197.79-	
4300 (MATERIALS AND SUPPLIES)	124,798	164,029		103,970	60,059.04	
4400 (NON-CAPITALIZED EQUIPMENT	29,032	13,009		4,619	8,389.88	
Total for Object 4000	153,830	177,038	.00	108,589	68,448.92	
5100 (SUBAGREEMENT FOR SERVICES	1,652,696	1,868,556		1,562,199	306,357.29	
5200 (TRAVEL AND CONFERENCE)	34,126	41,721		35,066	6,655.48	
5600 (RENTALS,LEASES,REPAIRS AN	2,437	1,508		1,094	414.46	
6700 (DIRECT COST TRANSFERS)	2,783	3,039		782	2,256.58	
5800 (PROFESSIONAL/CONSULTING A	98,912	95,072		540,225	445,153.08-	
5900 (COMMUNICATIONS)	2,380	2,380		879	1,501.01	
Total for Object 5000	1,793,334	2,012,276	.00	2,140,244	127,968.26-	

Selection Grouped by Object, Filtered by User Permissions, (Org = 1, Online Status = N, Ending Date = 6/30/2017, Restricted? = Y, Fund = 01-63, Object = 1-7, Obj Lvl = 2, Obj Digits = 1, Visual = N, Page Break Lvl = 1)

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Fiscal206a

Comparative Report

Fund 07 - Special Education (continued)

Object Code	2016/17 Adopted	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
Expense (continued)					
7300 (DIRECT)INDIRECT SUPPORT C	35,391	70,002		70,002	.46
Total for Fund 07 and Expense accounts	29,491,788	30,937,362	.00	30,938,518	1,156.21-

Fiscal218a

Account Component Summary-Activity Change

Activity for 07/01/2016 through 06/30/2017		Fiscal Year 2016/17				
Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Fund 07 - Special Ed						
1110	Special Ed	10,530,632.00	10,491,619.00			10,480,632.69
1120	Special Ed	4,385,512.00	4,575,287.92			4,578,389.93
1130	Special Ed	5,710,175.00	6,628,466.00			6,496,045.91
1180	NPS - Non	982,380.00	813,283.00			856,112.67
1181	NPA - Non	395,319.00	536,129.00			677,092.58
1190	Special Ed	2,686,690.00	2,947,164.08			2,947,198.90
2110	Instructio	2,406,363.00	2,557,845.00			2,514,099.19
2140	Instructio	88,379.00	8,080.00			7,756.40
2700	School Adm	284,156.00	275,396.00			273,184.23
3120	Psychologi	1,722,792.00	1,752,671.00			1,756,555.19
3140	Health Ser	137,726.00	157,942.00			157,457.49
3150	Speech Pat	126,273.00	123,477.00			123,991.49
7210	Adm-Cost T	35,391.00	70,002.00			70,001.54
	Total for Fund 07 and Expense accounts	29,491,788.00	30,937,362.00		.00	30,938,518.21
						1,156.21-

Fiscal13a

Financial Statement

Fund 07 - Special Education

Object	Description	Fiscal Year 2016/17 Through June 2017		
		Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	3,248,313.31		2,123,889.21-
9201	Accounts Receivable-System Cre		470.00	470.00
9209	Accounts Receivable-Other		135.09	135.09
9211	Receivable 2016 Year	34,291.12	34,291.12-	
9290	Due from Grantor Agencies	1,166,730.20	90,736.20-	1,075,994.00
9310	Due From Other Funds	19,971.61	2,444.50-	17,527.11
	Total Assets	4,469,306.24	2,250,755.94-	2,218,550.30
Liabilities				
9501	Accounts Payable	512.59	461,795.75	461,795.75
9503	Accounts Payable - Sales Tax	492,740.56	1,681.11	2,193.70
9511	Accounts Payable - Prior Year		492,740.56-	
9590	Due to Grantor Agencies	23,898.00	7,540.00-	16,358.00
9610	Due to Other Funds	2,784,022.09	2,078,764.24-	705,257.85
	Total Liabilities	3,301,173.24	2,115,567.94-	1,185,605.30
	Calculated Fund Balance	1,168,133.00	135,188.00-	1,032,945.00
Beginning Fund Balance				
31	Beginning Fund Balance	1,168,133.00	135,188.00-	1,168,133.00
	Beginning Fund Balance Proof	.00	(135,188.00)	(135,188.00)
Change in Fund Balance - Excess Revenues (Expenditures)				

Memo Only - Ending Fund Balance Accounts

		Adopted	Revised
Restricted Balance			
9740	Legally Restricted Balance	1,032,945.00	1,032,945.00
Other Designations			
9790	Unassigned Fund Balance	1,034,102.00	1,032,945.00-

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Fiscal13a

Financial Statement

Fund 07 - Special Education		Fiscal Year 2016/17 Through June 2017			
Description		Adopted Budget	Revised Budget	Encumbrance	Actual
Revenues, Expenditures, and Changes in Fund Balance					Budget Balance
A. Revenues		11,052,066.00	11,737,859.00		11,721,500.76
B. Expenditures		29,491,788.00	30,937,362.00		30,938,518.21
C. Subtotal (Revenue LESS Expense)		18,439,722.00-	19,199,503.00-		19,217,017.45-
D. Other Financing Sources and Uses					17,514.45
Sources		18,708,756.00	19,065,472.00		19,081,829.45
LESS Uses					16,357.45-
E. Net Change in Fund Balance		269,034.00	134,031.00-		135,188.00-
F. Fund Balance:					1,157.00
Beginning Balance (9791)		1,126,166.00	1,168,133.00		1,168,133.00
Audit Adjustments (9793)					
Other Restatements (9795)					
Adjusted Beginning Balance		1,126,166.00	1,168,133.00		1,168,133.00
G. Calculated Ending Balance		1,395,200.00	1,034,102.00		1,032,945.00
*Components of Ending Fund Balance					
Legally Restricted (9740)					1,032,945.00
Other Designations (9780)					
Undesign/Unapprop (9790)		1,395,200.00	1,034,102.00		1,032,945.00-
Other					

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 1, Starting Period = 1, Ending Account Period = 0, Stmt Option? = B,
Zero Amounts? = N, SACS? = N, Restricted? = Y, Fund = 01-63)

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CATEGORICAL PROGRAM FUND

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Function
- Financial Statement

Fiscal201a

Account Object Summary-Balance

Balances through June		Fiscal Year 2016/17			
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Fund 08 - Special Pr					
8290	Other Federal Revenue.	1,164,275.00	1,645,350.00	1,005,458.00	639,892.00
8560	State Lottery Revenue	763,789.00	880,662.00	931,253.69	50,591.69-
8590	All Other State Revenue	7,096,384.00	6,390,590.00	6,387,152.69	3,437.31
8661	Interest Apportionments		19,596.00	19,596.02	.02-
8699	All Other Local Revenue	10,693,541.00	11,771,683.92	10,469,604.05	1,302,079.87
8919	Other Interfund Transfers In	2,453,509.00	2,453,509.00	2,453,509.00	.00
8980	Contributions from Unrestrictive	3,130,418.00	3,274,172.00	3,461,906.37	187,734.37-
	Total for Fund 08, Revenue accounts and Object 8000	25,301,916.00	26,435,562.92		1,707,083.10

Fiscal218a

Account Component Summary-Activity Change

Activity for 07/01/2016 through 06/30/2017		Fiscal Year 2016/17			
Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
Fund 08 - Special Pr					
3010	Title I-Ba	435,385.00	632,114.00	442,816.00	189,298.00
4035	Title II,A	276,843.00	468,336.00	217,512.00	250,824.00
4201	Title III	233,087.00	277,521.00	209,821.00	67,700.00
4203	Title III	218,960.00	267,379.00	135,309.00	132,070.00
6230	Clean Energy	965,974.00	965,974.02	965,974.02	.02-
6300	Lottery-20	763,789.00	880,662.00	931,253.69	50,591.69-
6520	Workability	14,000.00	14,000.00	10,563.69	3,436.31
7690	STRS	7,082,384.00	5,430,211.00	5,430,211.00	1.00
8150	Rest. Mant	5,583,927.00	5,695,681.00	5,567,792.68	127,888.32
9004	CEEF - Mus	100,000.00	100,000.00	100,000.00	
9024	CEEFF-Music	300,000.00	300,000.00	300,000.00	
9028	CEEFF-Arts	77,500.00	75,000.00	75,000.00	
9046	Noyce Math	978.48	978.48	978.48	
9048	Rotary Tch	8,987.50	8,987.50	8,987.50	
9070	Outdoor Ed	860,365.00	949,167.00	807,361.11	141,805.89
9071	Yosemite F	1,269,000.00	1,345,741.00	1,275,386.23	70,354.77
9072	De Anza Su	92,286.00	98,438.97	98,438.97	
9074	Math Grant	1,981.56	1,981.56	1,981.56	
9075	City Cuper	97.84	97.84	97.84	
9077		2,095.07	2,095.07	2,095.07	
9081	Quota Intl	4,000.00	4,000.00	4,000.00	
9084	Sch Nurse	237,644.00	242,994.00	242,994.00	
9085	Lawson Tennis	5,413.39	5,413.39	5,413.39	
9086	COE-PBIS	910.82	910.82	910.82	
9087	USTA Grant	11,006.29	11,006.29	11,006.29	
9505	School Mis	7,756,746.00	8,656,872.00	7,882,575.48	774,296.52
	Total for Fund 08 and Revenue accounts	25,301,916.00	26,435,562.92		1,707,083.10

Fiscal206a

Comparative Report

Object Code	Account	2016/17 Adopted	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
Fund 08 - Special Projects						
Expense						
1100 (TEACHERS' SALARIES)	889,079	957,311			928,663	28,647.90
1200 (CERTIFIED PUPIL SUPPORT)	61,794	83,102			84,045	942.58-
1900 (OTHER CERTIFICATED SALARIES)	386,563	1,021,829			848,775	173,053.96
Total for Object 1000	1,337,436	2,062,242	.00	1,861,483	200,759.28	
2100 (INSTRUCTIONAL AIDES' SALA (CLASSIFIED SUPPORT SALARI (CLASSIFIED ADMINISTRATORS	1,087,806 1,979,789 210,966	1,199,258 2,019,734 260,966		1,161,211 2,020,947 286,875	38,047.04 1,212.93- 25,908.87-	
2400 (CLERICAL, TECHNICAL AND O (OTHER CLASSIFIED SALARIES	182,475	167,336		172,580		
2900 (OTHER CLASSIFIED SALARIES	141,880	153,020			131,135	15,885.07
Total for Object 2000	3,620,416	3,800,314	.00	3,778,748	21,565.96	
3100 (STATE TEACHERS RETIREMENT (PUBLIC EMPLOYEE RETIREMEN (OASDI AND MEDICARE)	7,234,534 356,399 276,746	5,651,609 368,747 307,060		5,634,185 367,548 298,732	17,424.19 1,199.26 8,327.19	
3410 (HEALTH AND WELFARE BENEFI	527,469	501,870		503,966	2,296.37-	
3500 (STATE UNEMPLOYMENT INSURA (WORKERS' COMPENSATION INS	2,367 79,672	2,794 87,653		2,674	119.89	
3600 Total for Object 3000	8,477,187	6,919,532	.00	6,891,559	27,973.88	
4200 (BOOKS AND OTHER REFERENCE (MATERIALS AND SUPPLIES)	570,026 3,398,764	1,100,953 3,804,976		652,486 2,143,125	448,467.43 1,661,851.58	
4300 (NON-CAPITALIZED EQUIPMENT	512,130	576,699		242,012	334,597.25	
4400 Total for Object 4000	4,480,920	5,482,539	.00	3,037,623	2,444,916.26	
5200 (TRAVEL AND CONFERENCE) (DUES AND MEMBERSHIPS)	695,671 590	390,706 5,142		88,842	301,864.40 5,075	
5300 (OPERATIONS AND HOUSEKEEPIN 5500 RENTALS, LEASES, REPAIRS AN	950	950		9,203	66.81 8,252.50-	
5700 (DIRECT COST TRANSFERS) (PROFESSIONAL/CONSULTING A	2,308,214 6,539,703	2,247,920 5,229,772		2,141,394 4,173,904	106,525.81 1,055,868.21	

Fiscal206a

Comparative Report

Account Object Code	2016/17 Adopted	2016/17 Revised	2016/17 Budget	Balancenope	2016/17 Actuals	2016/17 Account Balance
Fund 08 - Special Projects (continued)						
Expense (continued)						
6900 (COMMUNICATIONS)	19,651	19,495			13,589	6,855.65
Total for Object 5000	9,742,191	8,218,369	.00		6,695,261	1,523,108.67
6100 (SITES AND IMPROVEMENT OF BUILDINGS AND IMPROVEMENTS)	21,715	265,015			175,963	89,052.33
6200 (NEW EQUIPMENT-CAPITALIZE)	20,350	13,760			3,051	10,709.29
6400 (DIRECT/INDIRECT SUPPORT C)	45,858	24,201			6,832	17,369.44
Total for Object 6000	87,923	302,976	.00		185,845	117,131.06
7300 (DIRECT/INDIRECT SUPPORT C)	314,278	205,099			205,099	.13-
Total for Fund 08 and Expense accounts	28,060,351	26,991,072	.00		22,655,617	4,335,454.98

Fiscal218a

Account Component Summary-Activity Change

Activity for 07/01/2016 through 06/30/2017

Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance	Fiscal Year 2016/17
Fund 08 - Special Pr		17,772,984.00	18,010,602.33		12,837,118.70	5,173,483.63	
1000	Instructio				245,331.00	245,331.00-	
1110	Special Ed				152,144.00	152,144.00-	
1120	Special Ed				2,594.00	2,594.00-	
1130	Special Ed				148,113.69	134,113.69-	
1190	Special Ed	14,000.00	14,000.00		108,158.32	58,928.32-	
2110	Instructio	61,856.00	49,230.00		1,141,182.29	64,799.00-	
2130	Curriculum				466,529.91	133,416.51	
2140	Instructio				447,378.72	19,151.19-	
2420	Instr'l Li	464,394.00	224,000.00		132,755.33	88,829.19	
2490	Other Inst				431,840.64	355,256.67-	
2700	School Adm	70,472.00	76,583.97		63,703.00	63,703.00-	
3110	Guidance a				101,088.00	101,088.00-	
3120	Psychologi				2,704.00	2,704.00-	
3130	Attendance				245,104.00	276,103.13	
3140	Health Ser				75,000.00	3,600.00	30,999.13-
3160	Assessment				328,384.00	208,214.00	
4910	Afr Sch Sports					216,208.85	13,801.74-
7151	Superinten					18,051.00	7,994.85-
7181	Communitn/Tech						18,051.00-
7210	Adm-Cost T						11,099.56-
7400	Personnel						13-.
8111	General Ma	5,583,927.00	5,676,119.00			5,548,318.73	35,612.00-
8211	Custodial					6,804.00	127,800.27
8214	Utilities					9,202.50	6,804.00-
8401	Disaster P						9,202.50-
8403	Energy Edu	1,978,053.00	165,035.48			142.00	142.00-
8502	Facility M	42,765.00	279,522.29				47,000.31
	Total for Fund 08 and Expense accounts	28,060,351.00	26,991,072.11	.00	22,655,617.13	4,335,454.98	

Financial Statement

Fiscal13a

Fund 08 - Special Projects

Object	Description	Fiscal Year 2016/17 Through June 2017		
		Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	5,789,477.85		5,242,455.65
9201	Accounts Receivable-System Cre		36,946.91	36,946.91
9202	Accounts Receivable-School Sit		551,590.96	725,732.23
9204	Accounts Receivable-Credit Mem		69.92	69.92
9205	Accounts Receivable-Payroll		1,993.83	1,993.83
9209	Accounts Receivable-Other	12.83		12.83
9211	Receivable Prior Year	23,446.42		23,446.42
9299	Due from Grantor Agencies	1,301,979.97		1,585,642.59
9310	Due From Other Funds	140,475.70		337,915.73
	Total Assets	7,431,527.87		647,710.86
Liabilities				
9501	Accounts Payable		519,993.69	519,993.69
9503	Accounts Payable - Sales Tax	7,199.40	1,481.79-	5,717.61
9508	Accounts Payable-Nonresident W	923.00	666.00-	257.00
9511	Accounts Payable Prior Year	213,336.23		213,336.23-
9610	Due to Other Funds	330,499.03	133,997.52	464,496.55
9650	Deferred Revenue	1,914,061.02	1,863,659.02-	50,402.00
	Total Liabilities	2,466,013.68		1,425,151.83-
	Calculated Fund Balance	4,965,509.19		2,072,862.69
Beginning Fund Balance				
9791	Beginning Fund Balance	4,965,509.19		4,965,509.19
	Beginning Fund Balance Proof	.00		2,072,862.69
Change in Fund Balance - Excess Revenues (Expenditures)				
				2,072,862.69
Memo Only - Ending Fund Balance Accounts				
			Adopted	
			Revised	
Restricted Balance				
9740	Legally Restricted Balance		5,093,962.33	5,093,962.33
Other Designations				
9780	Other Assigned Fund Balance		1,944,409.55	1,944,409.55
9790	Unassigned Fund Balance		7,038,371.88-	7,038,371.88-
	Total Other Designations	.00		5,093,962.33-
				5,093,962.33-

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Change in Fund Balance - Excess Revenues (Expenditures)

2,072,862.69

Memo Only - Ending Fund Balance Accounts

Restricted Balance	Legally Restricted Balance	Adopted	Revised
9740	Legally Restricted Balance	5,093,962.33	5,093,962.33
Other Designations			
9780	Other Assigned Fund Balance	1,944,409.55	1,944,409.55
9790	Unassigned Fund Balance	7,038,371.88-	7,038,371.88-
	Total Other Designations	.00	5,093,962.33-
			5,093,962.33-

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 1, Starting Period = 1, Ending Account Period = 0, Stmt Option? = B, Zero Amounts? = N, SACS? = N, Restricted? = Y, Fund = 01-63)

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Fiscal13a

Financial Statement

		Fiscal Year 2016/17 Through June 2017			
	Description	Adopted Budget	Revised Budget	Encumbrance	Budget Balance
Revenues, Expenditures, and Changes in Fund Balance					% of Budget
A.	Revenues	19,717,989.00	20,707,881.92	18,813,064.45	1,894,817.47
B.	Expenditures	28,060,351.00	26,991,072.11	22,655,617.13	4,335,454.98
C.	Subtotal (Revenue LESS Expense)			3,842,552.68-	2,440,637.51-
D.	Other Financing Sources and Uses			5,915,415.37	187,734.37-
	Sources	5,583,927.00	5,727,681.00		103.28
	LESS Uses				
E.	Net Change in Fund Balance	2,758,435.00-	555,509.19-	2,072,862.69	2,628,371.88-
F.	Fund Balance:				
	Beginning Balance (9791)	4,073,786.00	4,965,509.19		4,965,509.19
	Audit Adjustments (9793)				
	Other Restatements (9795)				
	Adjusted Beginning Balance	4,073,786.00	4,965,509.19		4,965,509.19
G.	Calculated Ending Balance	1,315,351.00	4,410,000.00		7,038,371.88
	*Components of Ending Fund Balance				
	Legally Restricted (9740)				5,094,962.33
	Other Designations (9780)				1,944,409.55
	Undesign/Unapprop (9790)	1,315,351.00	4,410,000.00		7,038,371.88
	Other				

LOTTERY FUND

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Function
- Financial Statement

Fiscal201a**Account Object Summary-Balance**

Balances through June		Fiscal Year 2016/17			
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Fund 09 - Lottery					
8560	State Lottery Revenue	2,608,060.00	2,669,730.00	2,800,738.51	131,008.51-
8661	Interest Apportionments	44,500.00	62,500.00	75,147.87	12,647.87-
8699	All Other Local Revenue	2,700.00	2,700.00	3,329.82	629.82-
	Total for Fund 09, Revenue accounts and Object 8000	2,655,260.00	2,734,930.00	2,879,216.20	144,286.20-

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2016 through 06/30/2017		Fiscal Year 2016/17		
Resource	Description	Adopted Budget	Revised Budget	Revenue
Fund 09 - Lottery				
1100	Lottery	2,655,260.00	2,734,930.00	
	Total for Fund 09 and Revenue accounts	2,655,260.00	2,734,930.00	
				2,879,216.20
				2,879,216.20
				144,286.20
				144,286.20

Fiscal206a

Comparative Report

Object Code	Account	2016/17 Adopted	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
Fund 09 - Lottery						
Expense						
1100 (TEACHERS' SALARIES)	670,592	581,207		580,487	720,33	
1900 (OTHER CERTIFICATED SALARI	178,851	194,299	.00	194,050	248.59	
Total for Object 1000	849,443	775,506	.00	774,537	968.92	
2100 (INSTRUCTIONAL AIDES' SALA	125,719	124,092		112,789	11,303.00	
2200 (CLASSIFIED SUPPORT SALARI	1,190,861	1,210,546		1,228,747	18,201.38-	
2400 (CLERICAL, TECHNICAL AND O	39,521	39,558		30,620	8,937.73	
Total for Object 2000	1,356,101	1,374,196	.00	1,372,157	2,039.35	
3100 (STATE TEACHERS RETIREMENT	106,552	95,421		97,064	1,642.74-	
3200 (PUBLIC EMPLOYEE RETIREMEN	177,261	177,305		173,385	3,920.06	
3300 (OASDI AND MEDICARE)	106,630	106,638		106,781	143.03-	
3400 (HEALTH AND WELFARE BENEFI	278,429	302,432		294,240	8,042.07	
42 3500 (STATE UNEMPLOYMENT INSURA	1,031	1,000		1,003	2.55-	
3600 (WORKERS' COMPENSATION INS	35,520	32,064		32,142	78.29-	
Total for Object 3000	704,423	714,710	.00	704,614	10,095.52	
4300 (MATERIALS AND SUPPLIES)	45,889	66,810		19,058	47,751.67	
4400 (NON-CAPITALIZED EQUIPMENT	7,468	9,648		9,644	3.94	
Total for Object 4000	53,357	76,458	.00	28,702	47,755.61	
5200 (TRAVEL AND CONFERENCE)	68,337	36,886		16,136	20,750.13	
5300 (DUES AND MEMBERSHIPS)	38,000	37,500		32,844	4,655.72	
5600 (RENTALS, LEASES, REPAIRS AN	1,200	959		959	.40	
6700 (DIRECT COST TRANSFERS)	2,353,976	661,433		1,121,543-	460,059.73	
5800 (PROFESSIONAL/CONSULTING A	5,000	5,000			5,000.00	
Total for Object 5000	2,466,513	581,138-	.00	1,071,604-	490,465.98	
6200 (BUILDINGS AND IMPROVEMEN	5,973	1,487		1,487	.44	
Total for Fund 09 and Expense accounts	5,435,810	2,361,219	.00	1,809,893	55,325.82	

Selection

Grouped by Object, Filtered by User Permissions, (Org = 1, Online Status = N, Ending Date = 6/30/2017, Restricted? = Y, Fund = 01-63, Object =

1-7, Obj Lvl = 2, Obj Digits = 1, Visual = N, Page Break Lvl = 1)

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Fiscal218a

Account Component Summary-Activity Change

Activity for 07/01/2016 through 06/30/2017		Fiscal Year 2016/17			
Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure
Fund 09 - Lottery					
1000	Instructio	5,025,839.00	1,939,394.00		1,466,830.24
2130	Curriculum	100,219.00	123,775.00		122,321.91
2140	Instructio	129,017.00	119,899.00		117,449.22
2420	Instr'l Li	71,444.00		83,983.00	
2490	Other Inst			55,621.72	
7410	Staff Dev	103,318.00	92,681.00		46,183.53
8502	Facility M	5,973.00	1,487.00		1,486.56
	Total for Fund 09 and Expense accounts	5,435,810.00	2,361,219.00	.00	1,809,893.18
					551,325.82

Fiscal13a

Financial Statement

Fund 09 - Lottery

Object	Description	Fiscal Year 2016/17 Through June 2017		
		Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	13,367,782.91	2,459,993.47-	10,907,789.44
9203	Accounts Receivable-Interest	27,294.84	3,407.55	30,702.39
9211	Receivable Prior Year	1,035.57	1,035.57-	
\$200	Due to Other Agencies	1,213,810.20	293,447.10-	920,363.10
9310	Due From Other Funds	53.80	844,983.68	845,037.48
9330	Prepaid Expenditures	214.50	214.50-	
	Total Assets	14,610,191.91	1,906,299.41-	12,703,892.50
Liabilities				
9501	Accounts Payable	83,995.06	83,995.06	
9503	Accounts Payable - Sales Tax	583.96	463.27	1,047.23
9511	Accounts Payable Prior Year	72,964.76	72,964.76-	
9610	Due to Other Funds	2,987,116.00	2,987,116.00-	2,975,622.43-
	Total Liabilities	3,060,664.72	85,042.29	
	Calculated Fund Balance	11,549,527.19	1,069,323.02	12,618,850.21
Beginning Fund Balance				
9791	Beginning Fund Balance	11,549,527.19	11,549,527.19	
	Beginning Fund Balance Proof	.00	1,069,323.02	1,069,323.02
Change in Fund Balance - Excess Revenues (Expenditures)				
Memo Only - Ending Fund Balance Accounts				
		Adopted	Revised	
Other Designations				
9780	Other Assigned Fund Balance	8,833.52	8,833.52	
9789	Reserve for Economic Uncertain	11,146,558.00	11,146,558.00	
9790	Unassigned Fund Balance	11,155,391.52	11,155,391.52-	
	Total Other Designations	.00	.00	.00

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Memo Only - Ending Fund Balance Accounts

Other Designations	Adopted	Revised
9780	Other Assigned Fund Balance	8,833.52
9789	Reserve for Economic Uncertain	11,146,558.00
9790	Unassigned Fund Balance	11,155,391.52

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 1, Starting Period = 1, Ending Account Period = 0, Stmt Option? = B, Zero Amounts? = N, SACS? = N, Restricted? = Y, Fund = 01-63)

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Financial Statement

		Fiscal Year 2016/17 Through June 2017			
	Description	Adopted Budget	Revised Budget	Encumbrance	Actual
Revenues, Expenditures, and Changes in Fund Balance					
A.	Revenues	2,655,260.00	2,734,930.00	2,879,216.20	144,286.20-
B.	Expenditures	5,435,810.00	2,361,219.00	1,809,893.18	551,325.82
C.	Subtotal (Revenue LESS Expense)	2,780,550.00-	373,711.00	1,069,323.02	695,612.02-
D.	Other Financing Sources and Uses				
	Sources				
	LESS Uses				
E.	Net Change in Fund Balance	2,780,550.00-	373,711.00	1,069,323.02	695,612.02-
F.	Fund Balance:				
	Beginning Balance (9791)	12,806,330.00	11,549,527.19		11,549,527.19
	Audit Adjustments (9793)				
	Other Restatements (9795)				
	Adjusted Beginning Balance	12,806,330.00	11,549,527.19		11,549,527.19
G.	Calculated Ending Balance	10,025,780.00	11,923,238.19		12,618,850.21
	*Components of Ending Fund Balance				
	Legally Restricted (9740)				8,833.52
	Other Designations (9780)				11,155,391.52-
	Undesign/Uunprop (9790)				11,146,558.00
	Other				

CHILD DEVELOPMENT FUND

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Function
- Financial Statement

Fiscal201a**Account Object Summary-Balance**

Balances through June				Fiscal Year 2016/17	
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Fund 12 - Child Deve					
8590	All Other State Revenue	100,648.00	98,929.00	49,699.00	49,230.00
	Total for Fund 12, Revenue accounts and Object 8000	<u>100,648.00</u>	<u>98,929.00</u>	<u>49,699.00</u>	<u>49,230.00</u>

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2016 through 06/30/2017				Fiscal Year 2016/17		
Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance	
Fund 12 - Child Deve						
6105	Child Deve	100,648.00	98,929.00	49,699.00	49,230.00	
	Total for Fund 12 and Revenue accounts	100,648.00	98,929.00	49,699.00	49,230.00	

Fiscal206a**Comparative Report****Fund 12 - Child Development**

Account Object Code	2016/17 Adopted	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
Expense					
5800 (PROFESSIONAL/CONSULTING A	98,675	97,954		48,724	49,229.62
7300 (DIRECT/INDIRECT SUPPORT C	1,973	975		975	.38
Total for Fund 12 and Expense accounts	100,648	98,929	.00	49,699	49,230.00

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2016 through 06/30/2017						Fiscal Year 2016/17
Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Fund 12 - Child Deve						
1000 7210	Instructio Adm-Cost T	98,675.00 1,973.00	97,954.00 975.00	48,724.38 974.62	49,229.62 .38	
	Total for Fund 12 and Expense accounts	100,648.00	98,929.00	.00	49,699.00	49,230.00

Fiscal13a

Financial Statement

Fund 12 - Child Development

Object	Description	Fiscal Year 2016/17 Through June 2017		
		Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	6,710.65		8,438.06
9290	Due from Grantor Agencies			10,555.00
		Total Assets	6,710.65	12,282.41
Liabilities				
9501	Accounts Payable			5,363.44
9511	Accounts Payable Prior Year	4,259.04		4,259.04
9590	Due to Grantor Agencies	1,595.00		1,595.00
9610	Due to Other Funds	858.61		12,773.01
		Total Liabilities	6,710.65	12,282.41
		Calculated Fund Balance	.00	.00
		Beginning Fund Balance Proof	.00	.00
Change in Fund Balance - Excess Revenues (Expenditures)				
			.00	

Fiscal13a**Financial Statement**

Fund 12 - Child Development		Fiscal Year 2016/17 Through June 2017			
Description	Revised Budget	Adopted Budget	Encumbrance	Actual	Budget Balance
Revenues, Expenditures, and Changes in Fund Balance					
A. Revenues	100,648.00	98,929.00		49,699.00	49,230.00
B. Expenditures	100,648.00	98,929.00		49,699.00	49,230.00
C. Subtotal (Revenue LESS Expense)	.00	.00		.00	.00
D. Other Financing Sources and Uses					
Sources					
LESS Uses					
E. Net Change in Fund Balance	.00	.00		.00	.00
F. Fund Balance:					
Beginning Balance (9791)					
Audit Adjustments (9793)					
Other Restatements (9795)					
Adjusted Beginning Balance					
G. Calculated Ending Balance	.00	.00		.00	.00
*Components of Ending Fund Balance					
Legally Restricted (9740)					
Other Designations (9780)					
Undesign/Unapprop (9790)					
Other					

STUDENT NUTRITION SERVICES FUND

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Function
- Financial Statement

Fiscal201a**Account Object Summary-Balance**

Balances through June		Fiscal Year 2016/17			
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Fund 13 - Student Nu					
8220	Federal Child Nutrition Program	600,000.00	600,000.00	634,170.23	34,170.23-
8520	State Child Nutrition Programs	33,000.00	33,000.00	27,286.10	5,713.90
8631	Sale of Equipment and Supplies			6,039.99	6,039.99-
8634	Food Service Sales	3,747,836.00	3,747,836.00	3,428,169.04	319,666.96
8661	Interest Apportionments	5,000.00	5,000.00	6,196.74	1,196.74-
8699	All Other Local Revenue	6,000.00	5,067.00	964.01	4,102.99
8916	To Cafeteria from General Fund			932.52	.48
	Total for Fund 13, Revenue accounts and Object 8000	4,391,836.00	4,391,836.00		
				288,077.37	

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2016 through 06/30/2017		Fiscal Year 2016/17			
Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
Fund 13 - Student Nu					
5310	SNS	4,391,836.00	4,391,836.00	4,103,758.63	288,077.37
	Total for Fund 13 and Revenue accounts	4,391,836.00	4,391,836.00	4,103,758.63	288,077.37

Fiscal206a

Comparative Report

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					
Expense					
2200 (CLASSIFIED SUPPORT SALARI	924,681	958,905		905,884	53,021.16
2300 (CLASSIFIED ADMINISTRATORS	582,493	582,098		578,202	3,895.52
2400 (CLERICAL, TECHNICAL AND O	175,145	170,861		161,007	9,854.29
Total for Object 2000	1,682,319	1,711,864	.00	1,645,093	66,770.97
3200 (PUBLIC EMPLOYEE RETIREMEN	190,825	195,641		183,686	11,955.28
3300 (OASDI AND MEDICARE)	125,807	123,480		117,332	6,148.14
3400 (HEALTH AND WELFARE BENEFI	166,796	153,553		151,111	2,442.04
3500 (STATE UNEMPLOYMENT INSURA	828	813	.00	776	37.42
3600 (WORKERS' COMPENSATION INS	27,093	25,631		24,632	998.82
Total for Object 3000	511,349	499,118	.00	477,536	21,581.70
4300 (MATERIALS AND SUPPLIES)	232,102	250,208		175,980	74,228.01
4400 (NON-CAPITALIZED EQUIPMENT	34,000	37,533		23,154	14,378.90
4700 (FOOD)	1,632,310	1,614,851		1,438,536	176,315.40
Total for Object 4000	1,898,412	1,902,592	.00	1,637,670	264,922.31
5200 (TRAVEL AND CONFERENCE)	7,000	7,000		2,707	4,292.94
5300 (DUES AND MEMBERSHIPS)	350	1,250		1,031	219.11
5500 (OPERATIONS AND HOUSEKEEPIN	22,000	19,900		12,267	7,633.37
5600 (RENTALS, LEASES, REPAIRS AN	62,200	62,100	.00	53,563	38,537.30
5700 (DIRECT COST TRANSFERS)	69-	3,468-		436	3,905.07-
5800 (PROFESSIONAL/CONSULTING A	14,500	23,750		20,965	2,785.12
5900 (COMMUNICATIONS)	3,700	3,700		2,292	1,407.91
Total for Object 5000	109,681	144,231	.00	93,260	50,970.68
6200 (BUILDINGS AND IMPROVEMEN	2,600				
6400 (NEW EQUIPMENT-CAPITALIZE	10,000				
6500 (EQUIPMENT REPLACEMENT-CAP	50,000	37,350		15,126	22,223.80
Total for Object 6000	62,600	37,350	.00	15,126	22,223.80
7300 (DIRECT/INDIRECT SUPPORT C	171,089				

Selection Grouped by Object, Filtered by User Permissions, (Org = 1, Online Status = N, Ending Date = 6/30/2017, Restricted? = Y, Fund = 01-63, Object = 1-7, Obj Lvl = 2, Obj Digits = 1, Visual = N, Page Break Lvl = 1)

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Fiscal206a**Comparative Report**

Account Object Code	2016/17 Adopted	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	4,484,751	.00	4,058,281	426,470.34

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2016 through 06/30/2017		Fiscal Year 2016/17			
Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure
Fund 13 - Student Nu					
3700	Stud Nutri	4,239,694.00	4,275,255.00		3,856,418.91
7210	Adm-Cast T	171,089.00	189,596.00		189,595.12
8100	MAINT OPS	22,000.00		19,900.00	
8502	Facility M	2,667.00			12,266.63
	Total for Fund 13 and Expense accounts	4,435,450.00	4,484,751.00	.00	4,058,280.66
					426,470.34

Fiscal13a

Financial Statement

Fund 13 - Student Nutrition Services

Object	Description	Fiscal Year 2016/17 Through June 2017		
		Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	420,440.52	35,973.68	456,414.20
9120	Cash in Banks	19,781.93	98,697.35	118,479.28
9130	Revolving Cash Account	1,959.00		1,959.00
9203	Accounts Receivable-Interest	1,703.80	2,051.60	
9209	Accounts Receivable-Other	335.65	287.77	613.35
9290	Due from Grantor Agencies	86,979.32	69,245.44-	17,733.88
9310	Due From Other Funds	23.59	4,673.84	4,697.43
9320	Stores	92,437.40	26,722.57-	65,714.53
9330	Prepaid Expenditures	513.50		513.50
	Total Assets	623,721.00	44,455.83	668,176.83
Liabilities				
9501	Accounts Payable		636.84	636.84
9503	Accounts Payable - Sales Tax	222.96	417.90	640.86
9511	Accounts Payable Prior Year	1,839.62	1,839.62-	
9840	Due to Other Funds	466.73	287.26	229.47
	Total Liabilities	2,529.31	1,022.14-	1,507.17
	Calculated Fund Balance	621,191.69	45,477.97	666,669.66
Beginning Fund Balance				
9791	Beginning Fund Balance	621,191.69	45,477.97	666,669.66
	Beginning Fund Balance Proof	.00	45,477.97	45,477.97
Change in Fund Balance - Excess Revenues (Expenditures)				
Memo Only - Ending Fund Balance Accounts				
Reserves				
9711	Reserve for Revolving Cash		1,959.00	1,959.00
9712	Reserve for Stores		65,714.53	65,714.53
9713	Reserve for Prepaid Expendituir		513.50	513.50
	Total Reserves	.00	68,187.03	68,187.03
Restricted Balance				
9740	Legally Restricted Balance			
9790	Unassigned Fund Balance	425,388.00	528,277.00	666,669.66-

Adopted
Revised

Memo Only - Ending Fund Balance Accounts

Reserves	Reserve for Revolving Cash	1,959.00	1,959.00
9711	Reserve for Stores	65,714.53	65,714.53
9712	Reserve for Prepaid Expendituir	513.50	513.50
	Total Reserves	.00	68,187.03
Restricted Balance			
9740	Legally Restricted Balance		
9790	Unassigned Fund Balance	425,388.00	528,277.00

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 1, Starting Period = 1, Ending Account Period = 0, Stmt Option? = B,
Zero Amounts? = N, SACS? = N, Restricted? = Y, Fund = 01-63),
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Financial Statement

		Fiscal Year 2016/17 Through June 2017			
	Description	Adopted Budget	Revised Budget	Encumbrance	Budget Balance
Revenues, Expenditures, and Changes in Fund Balance					% of Budget
A.	Revenues	4,391,836.00	4,390,903.00	4,102,826.11	288,076.89
B.	Expenditures	4,435,450.00	4,484,751.00	4,058,280.66	426,470.34
C.	Subtotal (Revenue LESS Expense)	43,614.00-	93,848.00-	44,545.45	138,393.45-
D.	Other Financing Sources and Uses		933.00	932.52	.48
	Sources				99.95
	LESS Uses				
E.	Net Change in Fund Balance	43,614.00-	92,915.00-	45,477.97	138,392.97-
F.	Fund Balance:				
	Beginning Balance (9791)	469,002.00	621,192.00	621,191.69	
	Audit Adjustments (9793)				
	Other Restatements (9795)				
	Adjusted Beginning Balance	469,002.00	621,192.00	621,191.69	
G.	Calculated Ending Balance	425,388.00	528,277.00	666,669.66	
	*Components of Ending Fund Balance				
	Legally Restricted (9740)			598,482.63	
	Other Designations (9780)				
	Undesign/Unapprop (9790)	425,388.00	528,277.00	666,669.66-	
	Other			68,187.03	

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 1, Starting Period = 0, Ending Account Period = 1, Stmt Option? = B,
Zero Amounts? = N, SACS? = N, Restricted? = Y, Fund = 01-63)

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BUILDING FUND

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Function
- Financial Statement

Fiscal201a

Account Object Summary-Balance

Balances through June		Fiscal Year 2016/17		
Object	Description	Adopted Budget	Revised Budget	Revenue
Fund 21 - Building				
8650	Lease and Rental Income	2,689,455.00	2,798,212.00	2,797,045.38
8661	Interest Apportionments	25,000.00	46,400.00	39,657.52
8699	All Other Local Revenue	4,703.00	4,703.00	3,564.15
	Total for Fund 21, Revenue accounts and Object 8000	2,719,158.00	2,849,315.00	1,138.85
				9,047.95

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2016 through 06/30/2017				Fiscal Year 2016/17	
Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
Fund 21 - Building					
0000	Unassigned	2,719,158.00	2,849,315.00	2,840,267.05	9,047.95
	Total for Fund 21 and Revenue accounts	2,719,158.00	2,849,315.00	2,840,267.05	9,047.95

Fiscal206a

Comparative Report

Account Object Code	2016/17 Adopted	2016/17 Revised	2016/17 Budget	2016/17 Actuals	2016/17 Account Balance
Fund 21 - Building					

Expense	(CLASSIFIED SUPPORT SALARI	34,000	33,878	33,860	18.39
2200	(OASDI AND MEDICARE)	2,602	4,007	2,512	1,494.91
3300	(STATE UNEMPLOYMENT INSURA	18	33	17	16.10
3500	(WORKERS' COMPENSATION INS	548	803	507	296.05
3600	Total for Object 3000	3,168	4,843	.00	3,036
					1,807.06
4300	(MATERIALS AND SUPPLIES)	46,793	44,614	22,749	21,864.68
4400	(NON-CAPITALIZED EQUIPMENT	18,080	30,413	30,393	20.23
	Total for Object 4000	64,873	75,027	.00	53,142
					21,884.91
5200	(TRAVEL AND CONFERENCE)	2,600	2,500		2,500.00
5500	(OPERATIONS AND HOUSEKEEPIN	32,500	33,150	22,385	10,765.00
5600	(RENTALS,LEASES,REPAIRS AN	53,100	28,789	27,971	818.00
5700	(DIRECT COST TRANSFERS)	322,300	333,747	324,698	9,051.00
5800	(PROFESSIONAL/CONSULTING A	78,100	181,525	150,052	31,473.12
5900	(COMMUNICATIONS)	1,300	1,235	689	545.79
	Total for Object 5000	489,900	580,946	.00	525,793
					55,152.91
6100	(SITES AND IMPROVEMENT OF	28,900	1,929,050	1,913,890	15,159.92
6200	(BUILDINGS AND IMPROVEMEN	50,500	97,627	47,881	49,745.85
	Total for Object 6000	79,400	2,026,677	.00	1,961,771
					64,905.77
7600	(OTHER FINANCING USES)	2,453,509	2,453,509	2,453,509	
	Total for Fund 21 and Expense accounts	3,124,850	5,174,880	.00	5,031,111
					143,769.04

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2016 through 06/30/2017		Fiscal Year 2016/17			
Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure
Fund 21 - Building					
8502	Facility M	13,990.00	30,090.00		28,114.93
	Fac Op&Sup	657,351.00	2,691,281.00		2,549,487.03
8507		2,453,509.00	2,453,509.00		2,453,509.00
9300	Transfers				
	Total for Fund 21 and Expense accounts	3,124,850.00	5,174,880.00	.00	5,031,110.96
					143,769.04

Fiscal13a

Financial Statement

Fund 21 - Building		Fiscal Year 2016/17 Through June 2017		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	4,638,956.71		2,169,661.06-
9201	Accounts Receivable-System Cre			3,167.86
9203	Accounts Receivable-Interest			8,524.18
9310	Due From Other Funds	10,717.40		7,539.85
	Total Assets	4,649,674.11		2,161,146.57-
Liabilities				
9501	Accounts Payable	53.29		48,412.38
9503	Accounts Payable - Sales Tax	157,124.52		39,13-
9506	Accounts Payable - Security De			14.16
	Accounts Payable Prior Year	15,870.46		767.36
9610	Due to Other Funds	301,024.66		15,870.46-
	Total Liabilities	474,072.93		3,572.81-
Beginning Fund Balance	Beginning Fund Balance	4,175,601.18		29,451.85
9791	Beginning Fund Balance Proof	.00		
	Change in Fund Balance - Excess Revenues (Expenditures)			
63				
	(2,190,843.91)			

Memo Only - Ending Fund Balance Accounts

Other Designations	Adopted	Revised
9780	Other Assigned Fund Balance	1,984,757.27
9790	Unassigned Fund Balance	1,984,757.27-
	Total Other Designations	.00

Fiscal13a

Financial Statement

Fund 21 - Building		Fiscal Year 2016/17 Through June 2017			
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance
Revenues, Expenditures, and Changes in Fund Balance					
A. Revenues	2,719,158.00	2,849,315.00		2,840,267.05	9,047.95
B. Expenditures	671,341.00	2,721,371.00		2,577,601.96	143,769.04
C. Subtotal (Revenue LESS Expense)	2,047,817.00	127,944.00		262,665.09	134,721.09-
D. Other Financing Sources and Uses					
Sources	2,453,509.00	2,453,509.00		2,453,509.00	100.00
LESS Uses					
E. Net Change in Fund Balance	405,692.00-	2,325,565.00-		2,190,843.91-	134,721.09-
F. Fund Balance:					
Beginning Balance (9791)	4,122,527.00	4,175,601.00		4,175,601.18	
Audit Adjustments (9793)					
Other Restatements (9795)					
Adjusted Beginning Balance	4,122,527.00	4,175,601.00		4,175,601.18	
G. Calculated Ending Balance	3,716,835.00	1,850,036.00		1,984,757.27	
*Components of Ending Fund Balance					
Legally Restricted (9740)				1,984,757.27	
Other Designations (9780)				1,984,757.27-	
Undesign/Unaprop (9790)					
Other					

GENERAL OBLIGATION BONDS – 2001 FUND

- Expenditure by Object
- Expenditure by Function
- Financial Statement

Fiscal206a

Comparative Report

Account Object Code		2016/17 Adopted	2016/17 Revised	2016/17 Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
Fund 23 - General Obligation Bond -2001							
Expense							
2200	(CLASSIFIED SUPPORT SALARIES)	322			322		.40
3300	(OASDI AND MEDICARE)	24			25		.60-
3500	(STATE UNEMPLOYMENT INSURANCE)				0		.16-
3600	(WORKERS' COMPENSATION INSURANCE)	5			5		.18
	Total for Object 3000	0	29	.00	30		.58-
5800	(PROFESSIONAL/CONSULTING FEES)	13,203			13,203		.08
5900	(COMMUNICATIONS)	92			92		
	Total for Object 5000	0	13,295	.00	13,295		.08
6100	(SITES AND IMPROVEMENT OF BUILDINGS AND IMPROVEMENTS)	584			584		
6200		12,005			12,004		.52
	Total for Object 6000	0	12,589	.00	12,588		.52
	Total for Fund 23 and Expense accounts	0	26,235	.00	26,235		.42

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2016 through 06/30/2017						Fiscal Year 2016/17
Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Fund 23 - Bond -2001						
8502	Facility M		26,235.00		26,234.58	.42
	Total for Fund 23 and Expense accounts	.00	26,235.00	.00	26,234.58	.42

Fiscal13a

Financial Statement

		Fiscal Year 2016/17 Through June 2017		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	54,515.71		53,932.23-
9310	Due From Other Funds		.52	.52
		Total Assets	54,515.71	583.48
Liabilities				
9501	Accounts Payable		584.00	584.00
9503	Accounts Payable - Sales Tax	887.33		887.33-
9511	Accounts Payable Prior Year	27,393.80		27,393.80-
		Total Liabilities	28,281.13	27,697.13-
				584.00
		Calculated Fund Balance	26,234.58	26,234.58-
				.00
Beginning Fund Balance				
9791	Beginning Fund Balance	26,234.58		26,234.58
		Beginning Fund Balance Proof	.00	(26,234.58)
Change in Fund Balance - Excess Revenues (Expenditures)				

Fiscal13a

Financial Statement

		Fiscal Year 2016/17 Through June 2017			
	Description	Adopted Budget	Revised Budget	Encumbrance	Budget Balance
Revenues, Expenditures, and Changes in Fund Balance					% of Budget
A.	Revenues				
B.	Expenditures	26,235.00		26,234.58	.42 100.00
C.	Subtotal (Revenue LESS Expense)	.00	26,235.00-	26,234.58-	.42-
D.	Other Financing Sources and Uses				
Sources					
LESS Uses					
E.	Net Change in Fund Balance	.00	26,235.00-	26,234.58-	.42-
F.	Fund Balance:				
	Beginning Balance (9791)				
	Audit Adjustments (9793)				
	Other Restatements (9795)				
	Adjusted Beginning Balance	.00	26,235.00	26,234.58	
G.	Calculated Ending Balance	.00	.00	.00	
*Components of Ending Fund Balance					
	Legally Restricted (9740)				
	Other Designations (9780)				
	Undesign/Unapprop (9790)				
	Other				

GENERAL OBLIGATION BONDS – 2012 FUND

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Function
- Financial Statement

Fiscal201a**Account Object Summary-Balance**

		Fiscal Year 2016/17			
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Fund 24 - Bond -2012					
8661	Interest Apportionments	271,317.00	555,141.00	576,709.78	21,568.78-
	Total for Fund 24, Revenue accounts and Object 8000	271,317.00	555,141.00	576,709.78	21,568.78-

Selection Filtered by User Permissions, (Org = 1, Online/Offline = N, Fiscal Year = 2017, Period = 12, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Fund = 01-63, Object = 8, SACS Fund? = N, Fund Page Break? = Y, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

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Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2016 through 06/30/2017		Fiscal Year 2016/17			
Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
Fund 24 - Bond -2012					
9113	Series B-2012	7,000.00	100,824.00	92,608.92	8,215.08
9114	Series C-2012	264,317.00	454,317.00	484,100.86	29,783.86-
	Total for Fund 24 and Revenue accounts	271,317.00	555,141.00	576,709.78	21,568.78-

Fiscal206a

Comparative Report

Account Object Code	2016/17 Adopted	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
Fund 24 - General Obligation Bond -2012					
Expense					
2200 (CLASSIFIED SUPPORT SALARIES)	150,000	107,147		107,091	56.17
2300 (CLASSIFIED ADMINISTRATORS)	295,402	309,395		309,394	.96
2400 (CLERICAL, TECHNICAL AND O	73,012	75,217		75,217	.19
2600 (OTHER CLASSIFIED SALARIES)	140,000	122,118		122,114	4.98
Total for Object 2000	658,414	613,878		613,816	61.95
3100 (STATE TEACHERS RETIREMENT)		33,113		33,106	6.67
3200 (PUBLIC EMPLOYEE RETIREMEN	51,165	31,231		31,228	3.02
3300 (OASDI AND MEDICARE)	36,716	29,710		29,588	121.64
3400 (HEALTH AND WELFARE BENEFI	28,272	34,455		38,455	.41
3500 (STATE UNEMPLOYMENT INSURA	256	390		301	89.46
3600 (WORKERS' COMPENSATION INS	8,429	9,254		9,191	62.93
Total for Object 3000	124,838	142,153		141,869	284.13
4300 (MATERIALS AND SUPPLIES)		205,030		204,994	35.78
4400 (NON-CAPITALIZED EQUIPMENT)		68,314		68,311	2.75
Total for Object 4000	347,100	273,344		273,305	38.53
5200 (TRAVEL AND CONFERENCE)		1,000		1,000	
5500 (OPERATIONS AND HOUSEKEEPIN		7,452		7,449	3.32
5600 (RENTALS,LEASES,REPAIRS AN		585,223		585,217	6.08
5700 (DIRECT COST TRANSFERS)		70,557		70,367	
5800 (PROFESSIONAL/CONSULTING A		1,531,000	238,063	238,049	13.71
5900 (COMMUNICATIONS)		82		81	.95
Total for Object 5000	1,931,000	902,177		902,153	24.06
6100 (SITES AND IMPROVEMENT OF	3,665,500	6,290,108		6,290,097	11.29
6200 (BUILDINGS AND IMPROVEMEN	28,747,900	33,771,744		17,054,156	16,717,587.99
Total for Object 6000	32,413,400	40,061,852		23,344,253	16,717,599.28
Total for Fund 24 and Expense accounts	35,474,752	41,993,404		25,275,396	16,718,007.95

Selection Grouped by Object, Filtered by User Permissions, (Org = 1, Online Status = N, Ending Date = 6/30/2017, Restricted? = Y, Fund = 01-63, Object = 1-7, Obj Lvl = 2, Obj Digits = 1, Visual = N, Page Break Lvl = 1)

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Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2016 through 06/30/2017						Fiscal Year 2016/17
Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Fund 24 - Bond -2012						
8502	Facility M	35,474,752.00	41,993,404.00		25,275,396.05	16,718,007.95
	Total for Fund 24 and Expense accounts	35,474,752.00	41,993,404.00	.00	25,275,396.05	16,718,007.95

Fiscal13a

Financial Statement

Fund 24 - General Obligation Bond -2012		Fiscal Year 2016/17 Through June 2017		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	73,739,355.04	23,007,485.58-	50,731,869.46
9203	Accounts Receivable-Interest	155,331.30	9,975.89-	145,355.41
9209	Accounts Receivable-Other		194.94	194.94
9310	Due From Other Funds	110,031.79	66,462.13-	43,569.68
	Total Assets	74,004,718.13	23,083,728.66-	50,920,989.47
Liabilities				
9501	Accounts Payable	13.76	3,134,114.60	3,134,114.60
9503	Accounts Payable - Sales Tax	408,586.42	119.40	133.16
9505	Accounts Payable - Retainage		16,101.69	424,688.11
9511	Accounts Payable Prior Year	1,466,455.79	1,466,455.79-	
9610	Due to Other Funds	183,849.47	69,922.29-	113,927.18
	Total Liabilities	2,057,905.44	1,614,957.61	3,672,863.05
Calculated Fund Balance				
	Beginning Fund Balance	71,946,812.69	24,698,686.27-	47,248,126.42
	Beginning Fund Balance Proof	.00	71,946,812.69	71,946,812.69
	Change in Fund Balance - Excess Revenues (Expenditures)		(24,698,686.27)	24,698,686.27-
				(24,698,686.27)

Memo Only - Ending Fund Balance Accounts

	Adopted	Revised
Restricted Balance		
9740	Legally Restricted Balance	47,248,126.42
Other Designations		
9790	Unassigned Fund Balance	47,248,126.42-

Fiscal13a

Financial Statement

		Fiscal Year 2016/17 Through June 2017			
	Description	Adopted Budget	Revised Budget	Encumbrance	Budget Balance
Revenues, Expenditures, and Changes in Fund Balance					% of Budget
A.	Revenues	271,317.00	555,141.00	576,709.78	21,568.78- 103.89
B.	Expenditures	35,474,752.00	41,993,404.00	25,275,396.05	16,718,007.95 60.19
C.	Subtotal (Revenue LESS Expense)	35,203,435.00-	41,438,263.00-	24,698,686.27-	16,739,576.73-
D.	Other Financing Sources and Uses				
Sources					
LESS Uses					
E.	Net Change in Fund Balance	35,203,435.00-	41,438,263.00-	24,698,686.27-	16,739,576.73-
F.	Fund Balance:				
	Beginning Balance (9791)	59,486,612.00	71,946,813.00	71,946,812.69	
	Audit Adjustments (9793)				
	Other Restatements (9795)				
	Adjusted Beginning Balance	59,486,612.00	71,946,813.00	71,946,812.69	
G.	Calculated Ending Balance	24,283,177.00	30,508,550.00	47,248,126.42	
	*Components of Ending Fund Balance				
	Legally Restricted (9740)			47,248,126.42	
	Other Designations (9780)				
	Undesign/Unapprop (9790)	24,283,177.00	30,508,550.00	47,248,126.42-	
	Other				

CAPITAL FACILITIES (DEVELOPER FEES) FUND

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Function
- Financial Statement

Fiscal201a

Account Object Summary-Balance

Balances through June			Fiscal Year 2016/17		
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Fund 25 - Capital Fa					
8661	Interest Apportionments	3,000.00	8,500.00	9,689.50	1,189.50-
8681	Mitigation/Developer Fees	650,000.00	650,000.00	713,097.55	63,097.55-
	Total for Fund 25, Revenue accounts and Object 8000	653,000.00	658,500.00	722,787.05	64,287.05-

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2016 through 06/30/2017		Fiscal Year 2016/17			
Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
Fund 25 - Capital Fa					
0000	Unassigned	653,000.00	658,500.00	722,787.05	64,287.05-
	Total for Fund 25 and Revenue accounts	653,000.00	658,500.00	722,787.05	64,287.05-

Fiscal206a

Comparative Report

Object Code	Account	2016/17 Adopted	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
Fund 25 - Capital Facilities/Developer F						
Expense	(CLASSIFIED SUPPORT SALARI	2,000	2,000			2,000.00
2200	(OASDI AND MEDICARE)	153	153			153.00
3300	(STATE UNEMPLOYMENT INSURA	1	1			1.00
3500	(WORKERS' COMPENSATION INS	32	30			30.00
3600		.....	184	.....	0	184.00
	Total for Object 3000	186	184	.....	0	184.00
4300	(MATERIALS AND SUPPLIES)	12,750	28,650		14,055	14,595.00
4400	(NON-CAPITALIZED EQUIPMENT	.....	6,825		4,970	1,855.26
	Total for Object 4000	12,750	35,475	.....	19,025	16,450.26
5600	(RENTALS,LEASES,REPAIRS AN	249,854	327,192		264,027	63,165.40
5700	(DIRECT COST TRANSFERS)	20,700	20,700		21,393	692.93-
5800	(PROFESSIONAL/CONSULTING A	11,650	47,350		34,483	12,867.03
5900	(COMMUNICATIONS)	100	100		100	100.00
	Total for Object 5000	282,304	395,342	.....	319,903	75,439.50
6100	(SITES AND IMPROVEMENT OF		2,000		1,579	420.80
6200	(BUILDINGS AND IMPROVEMEN	355,760	217,999		1,050	216,949.01
	Total for Object 6000	355,760	219,999	.....	2,629	217,369.81
	Total for Fund 25 and Expense accounts	653,000	653,000	.....	341,556	311,443.57

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2016 through 06/30/2017		Fiscal Year 2016/17			
Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure
Fund 25 - Capital Fa					
7200	Ad-Business	19,500.00	19,500.00		21,392.93
8501	Fac Acquir	595,297.00	633,500.00		320,163.50
8701	Facility L	38,203.00			
	Total for Fund 25 and Expense accounts	653,000.00		.00	341,556.43
					311,443.57

Fiscal13a

Financial Statement

Fund 25 - Capital Facilities/Developer F		Fiscal Year 2016/17 Through June 2017		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	713,889.66	465,918.67	1,179,808.33
9203	Accounts Receivable-Interest	1,070.65	1,930.71	3,001.36
9209	Accounts Receivable-Other	117,646.82	117,646.82-	
	Total Assets	832,607.13	350,202.56	1,182,809.69
Liabilities				
9501	Accounts Payable	13,952.61	13,952.61	
9503	Accounts Payable - Sales Tax	15.51	15.51	
9505	Accounts Payable - Retaining	27,528.71-	27,528.71-	
	Total Liabilities	24,964.11*	24,964.11*	
9610	Due to Other Funds	13,896.29	7,496.64	21,392.93
	Calculated Fund Balance	66,389.11	31,028.06-	35,361.05
	Beginning Fund Balance	766,218.02	381,230.62	1,147,448.64
9791	Beginning Fund Balance	.00	766,218.02	
	Beginning Fund Balance Proof	.00	381,230.62	381,230.62
	Change in Fund Balance - Excess Revenues (Expenditures)	381,230.62		
Memo Only - Ending Fund Balance Accounts				
		Adopted	Revised	
Other Designations				
9780	Other Assigned Fund Balance		1,147,448.64	1,147,448.64
9790	Unassigned Fund Balance		1,147,448.64-	1,147,448.64-
	Total Other Designations	.00	.00	.00

Fiscal13a

Financial Statement

		Fiscal Year 2016/17 Through June 2017			
	Description	Adopted Budget	Revised Budget	Encumbrance	Actual
Revenues, Expenditures, and Changes in Fund Balance					Budget Balance
A. Revenues		653,000.00	658,500.00		722,787.05
B. Expenditures		653,000.00	653,000.00		341,556.43
C. Subtotal (Revenue LESS Expense)					381,230.62
D. Other Financing Sources and Uses		.00	5,500.00		
Sources					375,730.62-
LESS Uses					
E. Net Change in Fund Balance		.00	5,500.00		381,230.62
F. Fund Balance:					375,730.62-
Beginning Balance	(9791)				766,218.02
Audit Adjustments	(9793)				
Other Restatements	(9795)				
Adjusted Beginning Balance		.00	766,218.00		766,218.02
G. Calculated Ending Balance		.00	771,718.00		1,147,448.64
*Components of Ending Fund Balance					
Legally Restricted	(9740)				1,147,448.64
Other Designations	(9780)				1,147,448.64-
Undesign/unapprop	(9790)				
Other					

SELF-FUNDED INSURANCE FUND

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Function
- Financial Statement

Fiscal201a

Account Object Summary-Balance

Balances through June		Fiscal Year 2016/17			
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Fund 62 - Self-Manag					
8661	Interest Apportionments	15,650.00	15,650.00	33,798.41	18,148,41-
8671	H&W Contributions-Retirees	2,409,881.00	2,409,881.00	2,201,507.36	208,373.64
8672	H&W Contributions-Leave w/o Pa	49,877.00	49,877.00	63,257.54	13,380,54-
8674	Self Insurance Premium Contrib	19,346,639.00	19,244,839.00	18,822,444.68	422,394.32
8676	H&W Contributions-COBRA	61,231.00	61,231.00	44,239.37	16,991.63
8699	All Other Local Revenue	1,800.00	103,800.00	102,719.24	880.76
	Total for Fund 62, Revenue accounts and Object 8000	21,885,078.00	21,885,078.00	21,267,966.60	617,111.40

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2016 through 06/30/2017		Fiscal Year 2016/17			
Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
Fund 62 - Self Manag					
0000	Unassigned	21,885,078.00	21,885,078.00	21,267,966.60	617,111.40
	Total for Fund 62 and Revenue accounts	21,885,078.00	21,885,078.00	21,267,966.60	617,111.40

Fiscal206a

Comparative Report

Object Code	Account	2016/17		2016/17		2016/17 Balance
		Adopted	Revised	Budget	Encumbrance	
Fund 62 - Self-Managed Insurance						
Expense						
1300	(CERTIFICATED ADMINISTRATO	41,689		35,996		.09-
2400	(CLERICAL, TECHNICAL AND O	46,247		46,352		.32
3100	(STATE TEACHERS RETIREMENT	5,244		4,528		.29-
3200	(PUBLIC EMPLOYEE RETIREMEN	6,423		6,437		.28-
3300	(OASDI AND MEDICARE)	4,068		4,012		35.33
3400	(HEALTH AND WELFARE BENEFI	7,399	6,222	6,218	6,218	3.35
3500	(STATE UNEMPLOYMENT INSURA	42		40		.36-
3600	(WORKERS' COMPENSATION INS	1,416		1,233		.08
		24,521	21,472	.00	21,434	37.83
	Total for Object 3000					
5400	(INSURANCE)	21,211,846		20,766,855		422,696.21
5700	(DIRECT COST TRANSFERS)	1,427		1,427		1,150
5800	(PROFESSIONAL/CONSULTING A	310,000		310,000		277.00
	Total for Object 5000	21,523,273	21,078,282	.00	292,147	17,853.26
					20,637,456	440,826.47
7600	(OTHER FINANCING USES)			184,991		184,991
	Total for Fund 62 and					
	Expense accounts					
		21,635,730	21,367,093	.00	20,926,228	440,864.53

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2016 through 06/30/2017						Fiscal Year 2016/17
Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Fund 62 - Self Manag						
6000	ENTERPRISE	21,635,730.00	21,182,102.00		20,741,237.47	440,864.53
9300	Transfers		184,991.00		184,991.00	
	Total for Fund 62 and Expense accounts	21,635,730.00	21,367,093.00	.00	20,926,228.47	440,864.53

Fiscal13a

Financial Statement

Fund 62 - Self-Managed Insurance		Fiscal Year 2016/17 Through June 2017		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	3,878,833.99		9,436,01-
9135	Cash with Fiscal Agent/Trustee	1,533,725.17		328,078.21
9201	Accounts Receivable-System Cre			1,861,803.38
9203	Accounts Receivable-Interest	5,167.45	37.26	37.26
9211	Receivable Prior Year	4,118.50		7,262.20
	Total Assets	5,421,845.11		316,655.71
				5,738,500.82
Liabilities				
9501	Accounts Payable			56,184.43
9507	Accounts Payable - IBNR	841,713.00		29,724.00
9511	Accounts Payable Prior Year	57,475.90		57,475.90-
9610	Due to Other Funds	47,230.98	47,230.98	
9650	Deferred Revenue	1,267,979.84		6,283.97-
				1,261,695.87
	Total Liabilities	2,214,399.72		25,082.42-
	Calculated Fund Balance	3,207,445.39		341,738.13
				3,549,183.52
Beginning Fund Balance				
9791	Beginning Fund Balance	3,207,445.39		3,207,445.39
	Beginning Fund Balance Proof	.00		341,738.13
				341,738.13
Change in Fund Balance - Excess Revenues (Expenditures)				
85				

Memo Only - Ending Fund Balance Accounts

Other Designations	Adopted
9790	Revised Unassigned Fund Balance 3,167,117.00 3,725,430.39

Selection	Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 1, Starting Period = 1, Ending Account Period = 0, Stmt Option? = B, Zero Amounts? = N, SACS? = N, Restricted? = Y, Fund = 01-63)	ESCAPE	ONLINE
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001 - Cupertino Union School District

Generated for Dorothy Reconose (DOROTHYR), Aug 28 2017

Fiscal13a

Financial Statement

		Fiscal Year 2016/17 Through June 2017			
	Description	Adopted Budget	Revised Budget	Encumbrance	Actual
Revenues, Expenditures, and Changes in Fund Balance					
A.	Revenues	21,885,078.00	21,885,078.00		21,267,966.60
B.	Expenditures	21,635,730.00	21,182,102.00		20,741,237.47
C.	Subtotal (Revenue LESS Expense)				617,111.40
D.	Other Financing Sources and Uses				440,864.53
	Sources				
	LESS Uses				176,246.87
E.	Net Change in Fund Balance	249,348.00	517,985.00		184,991.00
F.	Fund Balance:				100.00
	Beginning Balance (9791)	2,917,769.00	3,207,445.39		3,207,445.39
	Audit Adjustments (9793)				
	Other Restatements (9795)				
	Adjusted Beginning Balance	2,917,769.00	3,207,445.39		3,207,445.39
G.	Calculated Ending Balance	3,167,117.00	3,725,430.39		3,549,183.52
	*Components of Ending Fund Balance				
	Legally Restricted (9740)				
	Other Designations (9780)				
	Undesign/Unapprop (9790)				
	Other				

WORKERS' COMPENSATION FUND

- Revenue by Object
- Revenue by Resource
- Expenditure by Object
- Expenditure by Function
- Financial Statement

Fiscal201a

Account Object Summary-Balance

Balances through June		Fiscal Year 2016/17		
Object	Description	Adopted Budget	Revised Budget	Revenue
				Account Balance
Fund 63 - Workers' C				
8661	Interest Apportionments	18,000.00	24,400.00	25,905.54
8678	Workers' Compensation Premiums	1,990,178.00	1,891,105.00	1,894,313.66
	Total for Fund 63, Revenue accounts and Object 8000	2,008,178.00	1,915,505.00	1,920,219.20
				4,714.20.

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2016 through 06/30/2017		Fiscal Year 2016/17		
Resource	Description	Adopted Budget	Revised Budget	Revenue
Fund 63 - Workers' C				
0000	Unassigned	2,008,178.00	1,915,505.00	1,920,219.20
	Total for Fund 63 and Revenue accounts	2,008,178.00	1,915,505.00	1,920,219.20
				4,714.20-
				4,714.20-

Fiscal206a

Comparative Report

Account Object Code	2016/17 Adopted	2016/17 Revised Budget	2016/17 Encumbrance	2016/17 Actuals	2016/17 Account Balance
Fund 63 - Workers' Compensation					
Expense					
1300 (CERTIFIED ADMINISTRATO	41,688	35,996			.16-
2300 (CLASSIFIED ADMINISTRATORS	22,192	22,840			.28
2400 (CLERICAL, TECHNICAL AND O	30,831	30,901			.04
Total for Object 2000	53,023	53,741	.00	53,741	.32
3100 (STATE TEACHERS RETIREMENT	5,244	4,528			.32-
3200 (PUBLIC EMPLOYEE RETIREMEN	7,263	7,364			.44
3300 (OASDI AND MEDICARE)	3,951	3,869			23.93
3401 (HEALTH AND WELFARE BENEFI	8,041	8,904		8,902	.29
3500 (STATE UNEMPLOYMENT INSURA	45	43			1.07-
3600 (WORKERS' COMPENSATION INS	1,525	1,344			.32
3900 (OTHER BENEFITS)	750	750			750
39 Total for Object 3000	26,826	23,802	.00	23,776	.25
4300 (MATERIALS AND SUPPLIES)	253	253			26.80
5400 (INSURANCE)	1,842,101	1,793,780			17,420.31-
5700 (DIRECT COST TRANSFERS)	1,427	1,427			1,150
5800 (PROFESSIONAL/CONSULTING A	29,430	29,430			277.00
Total for Object 5000	1,872,958	1,824,637	.00	1,816,768	25,012.52
Total for Fund 63 and Expense accounts	1,994,748	1,938,429	.00	1,930,507	7,921.76
Total for Org 001 - Cupertino Union School District	257,394,420	269,560,355	.00	243,414,983	26,145,371.95

Selection Grouped by Object, Filtered by User Permissions, (Org = 1, Online Status = N, Ending Date = 6/30/2017, Restricted? = Y, Fund = 01-63, Object = 1-7, Obj Lvl = 2, Obj Digits = 1, Visual = N, Page Break Lvl = 1)

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001 - Cupertino Union School District

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Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2016 through 06/30/2017						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		1,930,507.24	7,921.76
	Total for Fund 63 and Expense accounts	1,994,748.00	1,938,429.00	.00	1,930,507.24	7,921.76

Fiscal13a

Financial Statement

Fund 63 - Workers' Compensation			Fiscal Year 2016/17 Through June 2017		
Object	Description		Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation					
Assets					
9110	Cash in County Treasury		2,780,901.60	107,442.84-	2,673,458.76
9120	Cash in Banks		61,817.20	5,949.83	67,767.03
9203	Accounts Receivable-Interest		5,351.21	1,944.54	7,295.75
9310	Due From Other Funds		12,500.00	12,500.00	
		Total Assets	2,860,570.01	112,048.47-	2,748,521.54
Liabilities					
9501	Accounts Payable		4.72	26,860.93	26,860.93
9503	Accounts Payable - Sales Tax		2,234,452.42	4.72-	16,385.98
9507	Accounts Payable - IBNR		(111,733.30)	111,733.30-	2,218,066.54
9511	Accounts Payable Prior Year		497.46	497.46-	
9610	Due to Other Funds				
		Total Liabilities	2,346,687.90	101,760.43-	2,244,927.47
Beginning Fund Balance					
9791	Beginning Fund Balance		513,882.11	10,288.04-	503,594.07
		Beginning Fund Balance Proof	.00	10,288.04-	503,594.07
9					
		Change in Fund Balance - Excess Revenues (Expenditures)	(10,288.04)	10,288.04-	10,288.04
Memo Only - Ending Fund Balance Accounts					
Other Designations					
9780	Other Assigned Fund Balance		573,868.00	490,958.00	503,594.07
9790	Unassigned Fund Balance				503,594.07-
		Total Other Designations	.00	.00	.00

Memos

Other Designations	Adopted	Revised
9780	Other Assigned Fund Balance	503,594.07
9790	Unassigned Fund Balance	503,594.07-

Selection
Zero Amounts? = N, SACS? = N, Restricted? = Y, Fund = 01-63)

001 - Cupertino Union School District

Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 1, Starting Period = 1, Ending Account Period = 0, Stmt Option? = B,

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Fiscal13a

Financial Statement

Fund 63 - Workers' Compensation

		Fiscal Year 2016/17 Through June 2017			
	Description	Adopted Budget	Revised Budget	Encumbrance	Actual
Revenues, Expenditures, and Changes in Fund Balance					
A.	Revenues	2,008,178.00	1,915,505.00		1,920,219.20
B.	Expenditures	1,994,748.00	1,938,429.00		1,930,507.24
C.	Subtotal (Revenue LESS Expense)				4,714.20-
D.	Other Financing Sources and Uses				7,921.76
	Sources				99.59
	LESS Uses				
E.	Net Change in Fund Balance	13,430.00	22,924.00-		10,288.04-
F.	Fund Balance:				12,635.96-
	Beginning Balance (9791)	560,438.00	513,882.00		
	Audit Adjustments (9793)				513,882.11
	Other Restatements (9795)				
	Adjusted Beginning Balance	560,438.00	513,882.00		513,882.11
G.	Calculated Ending Balance	573,868.00	490,958.00		503,594.07
	*Components of Ending Fund Balance				
	Legally Restricted (9740)				503,594.07
	Other Designations (9780)				503,594.07-
	Undesign/Unapprop (9790)				
	Other				

SUPPLEMENTAL INFORMATION

- CEEF Grants

CUPERTINO EDUCATIONAL ENDOWMENT FOUNDATION (CEEF) GRANTS

	2015-2016 Grant	2016-2017 Grant	1985-2017 Cumulative Grants
SCHOOL SITE			
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
Total School Grants	177,500	175,000	4,785,419
DISTRICTWIDE			
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
Total District Grants	300,000	300,000	7,322,723
TOTAL ALL GRANTS	\$ 477,500	\$ 475,000	\$ 12,108,142