



Cupertino Union
School District

2017-2018
Second Interim
Financial Report



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2017-2018 SECOND INTERIM
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2017-2018 SECOND INTERIM
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SECOND INTERIM BUDGET SUMMARY

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

**CUPERTINO UNION SCHOOL DISTRICT
2017-18**

SECOND INTERIM REPORT

EXECUTIVE SUMMARY

INTRODUCTION

Assembly Bill 1200 (AB1200) requires the governing board of Cupertino Union School District to certify the District is fiscally sound twice each fiscal year. The Board certification ensures each fund of the District will have positive fund and cash balances as of June 30, 2018 as well as for the two subsequent years, and the District will be able to meet its financial obligations. The purpose of this requirement is to ensure the governing board of the District is informed of current and future budget conditions and to assist in identifying any potential financial problems. Once a positive certification is made, the District files a positive certification to the County and State.

The 2017-2018 Second Interim Financial Report summarizes financial transactions of all funds of the District from July 1, 2017, to January 31, 2018. A narrative of revenues and expenditures is included as required by AB1200. The report also includes budget summary reports by object, function or resource codes for all funds; Average Daily Attendance (ADA) and enrollment history, Full Time Equivalent (FTE) summary by funds and object codes; multi-year projections, and the Cupertino Educational Endowment Foundation (CEEF) contribution summary.

GENERAL FUND

The year-end fund balance of the General Fund is projected to be \$30,022,898. The components of the ending fund balance are \$383,418 for working capital, \$5,169,684 for the restricted Categorical programs, \$3,889,655 for Tier III Programs and various carryovers, \$3,189,382 for Mandate Block Grant and \$5,367,161 for One-Time Funds for Outstanding Mandate Claims, \$583,909 for Local Control Funding Formula (LCFF) Supplemental, and \$11,439,689 for the reserve for economic uncertainties and additional reserve for a future economic downturn. The ending fund balance has an increase of \$2,958,146 in the unrestricted funds and a decrease of \$469,785 in the legally restricted funds compared to the First Interim Budget.

Budget assumptions for the General Fund as of January 31, 2018 are as follows:

1. Based on the State's Adopted budget, the LCFF for 2017-2018 is calculated based on the following: Cost of Living Allowance (COLA) 1.56%, ADA 17,732, and gap funding at 43.97%. Based on the recommendation of School Services of California, the LCFF per ADA funding is budgeted as follows: \$7,721 for 2017-2018, \$8,139 for 2018-2019; and \$8,349 for 2019-2020.

2. The funded ADA is 18,214, which is based on the actual Second Principal (P-2) ADA of 2016-2017. The P-2 ADA for 2017-2018 is projected to be 17,732, which is based on the enrollment of 18,002 students from the October 2017 California Basic Educational Data System (CBEDS), and the CBEDS to P-2 ADA ratio is 98.4979%. The District's funded ADA is the higher of the current or prior years' P-2 ADA figure.

FUND 01 – GENERAL PURPOSE FUND

Revenue

General Fund revenue including contributions and other transfers reflects a total decrease of \$339,255 compared to the First Interim budget. It includes the following decreases: \$247,432 in LCFF revenue, \$258 in Mandate Block Grant, \$7,084 in One-Time Funds in Outstanding Mandate Claims, and an increase of \$84,481 in total contributions.

The contribution to the Special Education programs is projected to be \$20,278,745, \$3,035,890 to the Routine Restricted Maintenance Account (RRMA) and \$343,607 to the other Categorical Programs. The differences compare to the First Interim budget were: \$99,035 higher in Special Education, \$10,664 higher in RRMA and \$25,218 lower in the Categorical Program.

Expenditures

The total Full Time Equivalent (FTE) for the General Fund is 806.834 for certificated and 284.242 for classified personnel. This amounts to a decrease of 4.0 FTE for certificated and 3.721 FTE for classified personnel compared to the First Interim budget. The Position Summary by Funds and Objects provides the breakdown of the FTE changes in each fund and object code over the different reporting periods.

The Second Interim budget reflects a decrease of \$12,048,321 in expenditures over the First Interim budget. The variance includes a decrease of \$12,377,164 personnel salary and benefits of which \$11,499,985 was reallocated to Fund 09 to use its remaining fund balance while the other \$877,143 were from closing out vacant positions, reducing vacation payout budget and capturing vacancy savings and other personnel costs. There is also a decrease of \$38,627 in supplies and materials, and an increase of \$354,542 in services, \$9,440 in capital outlay, and \$3,452 in other outgo respectively.

FUND 09 – LOTTERY

Revenue

Lottery funding is based on the District's Annual ADA count. The funding consists of both the base (unrestricted) funding and the amount restricted by Proposition 20. The projected amounts per ADA for unrestricted and restricted Prop 20 remain to be \$146.00 and \$48.00 respectively. There is an increase of \$54,263 in Prop 20 revenue and an increase of \$18,292 in Non-Prop 20 revenue compared to the First Interim budget.

Expenditures

There is no change of FTE in the Second Interim budget. The revisions to expenditures reflect a total increase of \$11,499,985 over the First Interim budget, which is due to personnel costs reallocated from Fund 01.

FUND 07 – SPECIAL EDUCATION

Revenue

There is no change in the revenue projection since the First Interim budget. The contributions from the General Fund is projected to be \$20,278,745, an increase of \$99,035 compared to the First Interim budget.

Expenditures

The total FTE for Special Education is 128.975 for certificated and 240.901 for classified personnel, a decrease of 1.10 FTE for certificated and an increase of 2.312 FTE for classified since the First Interim budget. The revisions to expenditures reflect a total increase of \$196,539, which includes the following changes to the budget: a decrease of \$32,957 in personnel cost, a decrease of \$7,922 in books, supplies and other operating expenses, and an increase of \$237,418 in non-public school/agency services. The ending fund balance is projected to be \$841,034 which is designated for the Mental Health program and is \$97,504 lower than the First Interim budget.

FUND 08 – CATEGORICAL PROGRAMS

Revenue & Expenditures

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

The Second Interim budget includes Federal Program revenues as follows: \$537,055 for Title I, \$454,675 for Title II, \$352,584 for Title III, 1,008,863 for Lottery-Proposition 20, and \$894,530 for Clean Energy Grant. The expenditure budget also includes funds from prior year carryover in the amount of \$147,721 in the Educator Effectiveness Program and \$1,944,411 in the California Clean Energy Jobs Act and Local Donations.

The District continues its contribution of \$5,489,399 in the Routine Restricted Maintenance Account (RRMA) for 2017-2018. This budget includes the inter-fund transfers of \$2,453,509 from Fund 21 and \$3,035,890 from the General Fund. For the 2017-2018 fiscal year, districts are required to contribute the lesser of three percent of the total General Fund expenditures or the amount that the district deposited into the account for the 2014-2015 fiscal year which is \$4,738,450. The District also made a contribution of \$343,607 to the After School Sports program, Yosemite Field Trip and the average personnel cost funded by PTO/PTA or school organization/foundation.

FUND 13 – STUDENT NUTRITION SERVICES

Revenue

Revenue is generated from the number of student meals sold and reimbursements from the state and federal agencies for free and reduced meals. Income is augmented by catering, meals served to adults, and interest earnings. There is no change in the revenues but the ending fund balance is projected to be \$709,507, an increase of \$218,200 compared to the First Interim budget; an adjustment from the 2016-17 Unaudited Actuals that were not captured in the First Interim budget.

Expenditures

The Second Interim budget reflects a decrease of \$79,807 in expenditures compared to the First Interim budget. Changes in expenditures were: a decrease of \$64,705 in personnel costs and benefits, \$17,150 in supplies, \$3,452 in indirect cost and also an increase of \$5,500 in services.

FUND 21 - BUILDING

Revenue

Building Fund revenue is derived from modular leases, other related programs, and interest earnings. There is a decrease of \$336,400 in revenue compared to the First Interim budget which mainly came from lower projection in rental income.

Expenditures

Expenditures consist of the upkeep of leased sites and other capital projects. There is an increase of \$77,902 in expenditures compared to the First Interim budget. This fund continues its contribution of \$2,453,509 in the Routine Restricted Maintenance Account (RRMA). The ending fund balance is projected to be \$2,160,022.

FUND 24 – GENERAL OBLIGATION BONDS – 2012 MEASURE H

Revenue and Expenditures

There is an increase of \$157,648 in Interest Apportionment since the First Interim budget. Revisions in expenditures reflect a total increase of \$3,936,679 which is caused by the increase of \$56,300 in supplies, \$166,205 in services and modular rentals/consulting, and \$3,714,174 in capital outlay.

FUND 25 – CAPITAL FACILITIES (DEVELOPER FEES)

Revenue

The District retains 60% of the developer fees collected and the Fremont Union High School District retains the remaining 40%. There is a decrease of \$43,294 in revenue projections from the First Interim budget reflecting a decrease Developer Fees.

Expenditures

There is no change in Fund 24 expenditures budgeted over the First Interim budget. The ending fund balance is projected to be \$1,327,020 by the end of the fiscal year.

FUND 62 – SELF-FUNDED HEALTH INSURANCE

Revenue

Revenue consists primarily of the District's contributions based on a formula stipulated in bargaining unit contracts. The District's health and welfare contractual obligation is calculated to be \$13,572,681 for 2017-2018. There is no change in the revenue for the Second Interim budget. The ending fund balance is projected to be \$3,870,590.

Expenditures

Expenditures consist of all medical, dental, vision, and life insurance payments. The District carries both self-funded and non-self-funded dental and medical plans. There is no change in the expenditure for the Second Interim budget.

FUND 67 – SELF-FUNDED WORKERS' COMPENSATION

Revenue and Expenditures

The Workers' Compensation Fund has been a traditional self-funded model for a number of years and on July 1, 2007 the District became a member of Santa Clara Schools Insurance Group (SCCSIG). The premium rate for 2017-2018 is \$1.44 per \$100 in payroll. There is a decrease of \$31,698 in revenue compared to the First Interim budget.

Insurance premium expenditures are decreased by \$225,665 since the First Interim budget. The ending fund balance is projected to be \$650,946, an increase of \$193,967.

**CUPERTINO UNION SCHOOL DISTRICT
BUDGET AT A GLANCE
2017-2018
SECOND INTERIM
JANUARY 31, 2018**

SECOND INTERIM BUDGET	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
Audited Beginning Balance - July 1	25,140,682	8,071,318	33,212,000
Total Revenue	156,311,304	28,707,569	185,018,873
Total Contributions & Encroachments	(23,658,242)	23,658,242	-
Total Transfers In /Other Sources	-	2,453,509	2,453,509
Grand Total Revenue	132,653,062	54,819,320	187,472,382
Total Expenditures	132,940,530	57,720,954	190,661,484
Total Transfers Out/Other Uses	-	-	-
Total Expenditures	132,940,530	57,720,954	190,661,484
Revenue Less Expenditures	(287,468)	(2,901,634)	(3,189,102)
Total Estimated Ending Balance - June 30	24,853,214	5,169,684	30,022,898
COMPONENTS OF ENDING BALANCE			
Revolving Cash	\$75,000		
Stores (Warehouse)	\$46,610		
Prepaid Expenditures	\$139,516		
All Others	\$122,292		
Total Working Capital	\$383,418		\$383,418
Restricted:			
Categorical Programs Balance		5,169,684	\$5,169,684
Assigned:			
Various Carryovers/Old Tier III	3,889,655		3,889,655
One Time Funds for Outstanding Mandate Claim	5,367,161		\$5,367,161
Mandate Block Grant	3,189,382		\$3,189,382
LCFF Supplemental	583,909		583,909
Unassigned/Unappropriated:			
Additional Reserve for Future Downturn (3%)	5,719,845		5,719,845
Reserve for Economic Uncertainties (3%)	5,719,845		5,719,845
Unassigned/Unappropriated Amount			(\$0)
* Unrestricted Funds: General Fund and Lottery			
** Restricted Funds: Special Education and Categorical Programs			
Total Estimated Ending Balance -June 30			\$30,022,898

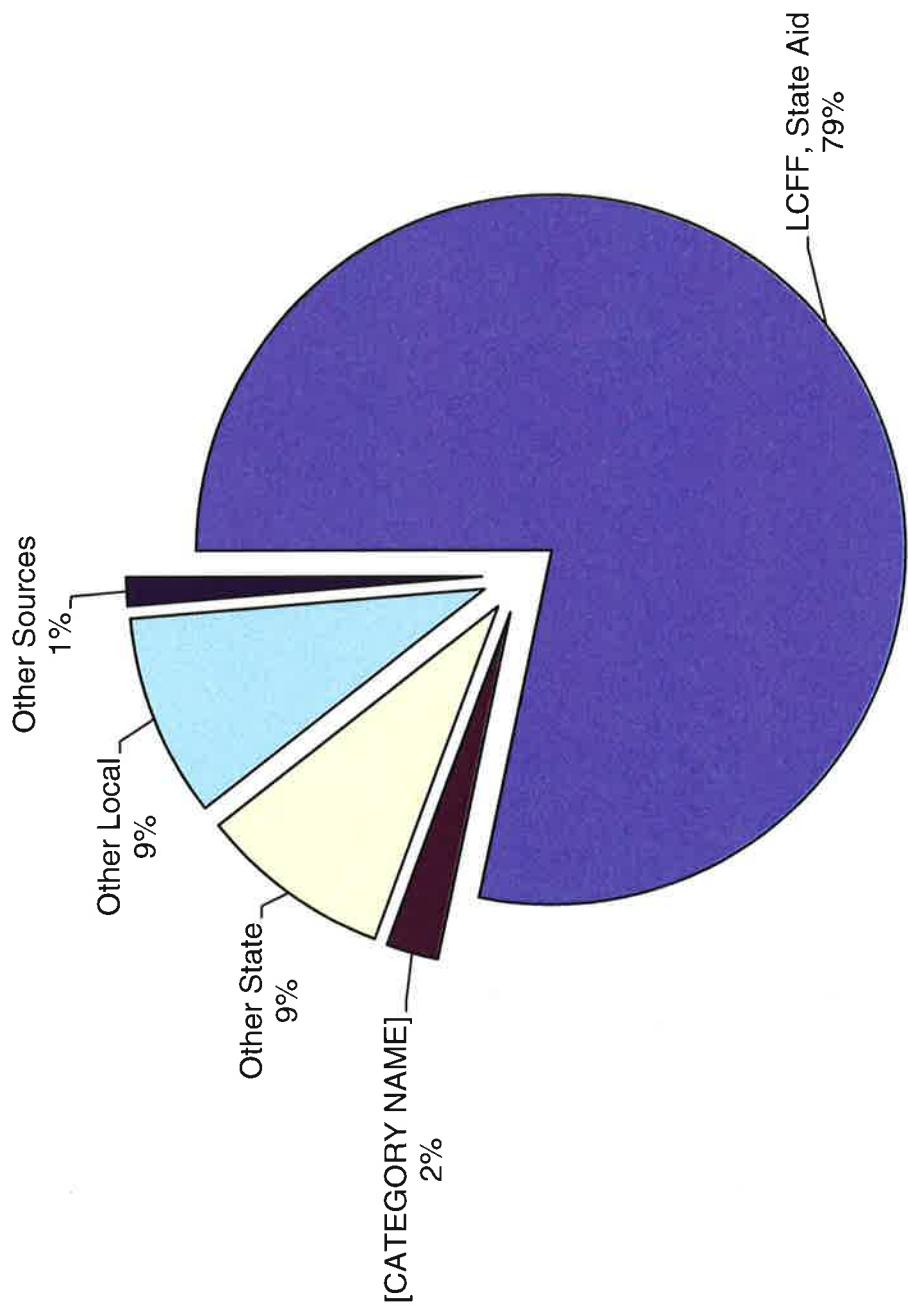
SUMMARY OF FUNDS
2017-18 SECOND INTERIM
JANUARY 31, 2018

SECOND INTERIM 2017-18		2017-18 Fund 01		2017-18 Fund 09		Sub-Total General Fund		2017-18 Fund 08		Sub-Total General Fund		2017-18			
		General	Lottery	Unrestricted	Unrestricted	Sp. Ed.	Restricted	Categorical	Restricted	General Fund	Total	General Fund	Total		
REVENUE SOURCES:															
Federal	8100-8299							3,026,167		1,412,014	4,438,181	4,438,181	2.37%		
LCFF - State Aid	8011	22,060,014	-	22,060,014	-	4,126,040	-	-	-	22,060,014	22,060,014	22,060,014	11.77%		
LCFF - Supplemental	8011	4,126,040	-	4,126,040	-	3,642,720	-	-	-	4,126,040	4,126,040	4,126,040	2.20%		
LCFF - EPA Entitlement	8012	3,642,720	-	3,642,720	-	110,791,550	7,180,309	-	-	3,642,720	3,642,720	3,642,720	1.94%		
LCFF - Property Taxes (Other State Restricted)	8021-8045	110,791,550	-	110,791,550	-	62,315	16,358	894,530	7,180,309	117,971,859	117,971,859	117,971,859	62.93%		
Other State (1160-1163)	8300-8599	62,315	-	2,844,699	2,844,699	551,857	-	1,008,863	1,008,863	3,853,562	3,853,562	3,853,562	2.06%		
Lottery & Lottery - Prop 20 & Non-Prop 20	8560	-	-	2,844,699	-	2,673,798	-	-	-	551,857	551,857	551,857	0.29%		
Mandated Block Grant	8550	551,857	-	-	-	99,746	-	-	-	2,673,798	2,673,798	2,673,798	1.43%		
One Time Funds for Outstanding Mandate Claim	8550	2,673,798	-	-	-	-	-	6,438,761	-	7,342,041	7,342,041	7,342,041	3.92%		
All Other State	8590	-	-	-	-	-	-	-	-	-	-	-	0.00%		
Local Revenue	8600-8799	-	-	-	-	-	-	-	-	-	-	-	0.00%		
MAJLEA-Medi Cal		-	-	-	-	-	-	-	-	-	-	-	0.00%		
Parcel Tax		8,645,500	-	-	-	8,645,500	-	-	-	8,645,500	8,645,500	8,645,500	4.61%		
Developer Fees		-	-	-	-	-	-	-	-	-	-	-	0.00%		
Interest	218,524	65,200	283,724	-	-	-	-	4,500	4,500	288,224	288,224	288,224	0.15%		
Civic Center	-	-	-	274,341	-	-	-	-	-	-	-	-	0.00%		
Transportation Fees	-	-	-	255,000	-	-	-	-	-	-	-	-	0.15%		
Rental Income	-	255,000	-	-	-	-	-	-	-	-	-	-	0.14%		
All Other Local	86xx	99,746	-	-	-	99,746	179	-	-	-	-	-	4.04%		
Other Sources	-	-	-	-	-	-	-	353,654	-	353,654	353,654	353,654	0.19%		
TOTAL REVENUE		153,401,405		2,909,899		156,311,304		11,479,947		17,227,622		28,707,569	185,018,873	98.69%	
Other Financing sources/Uses:															
Interfund Transfer In/Out	-	-	-	-	-	-	-	-	-	2,453,509	2,453,509	2,453,509	1.31%		
Other Financing Sources	-	-	-	(343,607)	-	(343,607)	-	-	-	-	-	-	0.00%		
Contribution (8980)-Others	(343,607)	-	-	(20,278,745)	-	(20,278,745)	-	-	-	343,607	343,607	343,607	0.00%		
Contribution (8980)-Special Education	(20,278,745)	-	-	(3,035,890)	-	(3,035,890)	-	-	-	20,278,745	20,278,745	20,278,745	0.00%		
Contribution (8980)-RRMA	(3,035,890)	-	-	(23,658,242)	-	(23,658,242)	-	-	-	3,035,890	3,035,890	3,035,890	0.00%		
TOTAL TRANSFERS/CONTRIBUTIONS				128,743,163		2,909,899		132,653,062		31,758,692		23,050,628	54,819,320	187,472,382	100.00%
EXPENDITURES:															
Certificated Salaries	100-1999	65,253,992	9,531,447	74,785,439	11,469,964	1,622,293	13,092,257	87,877,696	87,877,696	46.09%					
Classified Salaries	200-2999	17,321,474	1,070,113	18,391,587	10,688,946	3,745,397	14,434,343	32,825,930	32,825,930	17.22%					
Employee Benefits	3000-3999	24,596,767	3,119,935	27,716,702	6,877,153	7,838,020	14,715,173	42,431,875	42,431,875	22.26%					
Books and Supplies	4000-4999	4,534,841	92,778	4,627,619	125,783	3,929,754	4,055,537	8,663,156	8,663,156	4.55%					
Services & Other	5000-5999	6,108,293	1,696,169	7,804,462	2,627,119	8,312,859	10,939,978	18,744,440	18,744,440	9.83%					
Capital Outlay	6000-6999	13,558	-	13,558	-	169,678	169,678	183,236	183,236	0.10%					
Direct Cost/Indirect Cost Transfer	7300-7399	(398,837)	-	(398,837)	-	161,638	152,350	313,988	(84,849)	-0.04%					
Other Outgo	7400-7999	-	-	-	-	-	-	-	-	0.00%					
TOTAL EXPENDITURES		117,430,088		15,510,442		132,940,330		31,950,603		25,770,351		57,720,954	190,661,484	100.00%	
Net Incr/(Decln) Fd Bal															
Unaudited Actuals Beginning Bal 7/1	12,313,075		(12,600,543)	(287,468)		(191,911)		(2,709,723)		(2,901,634)		(3,189,102)			
Ending Fund Bal - 6/30	12,521,832		12,618,850	25,140,682		1,032,945		7,038,373		8,071,318		33,212,000			
	24,834,907		18,307	24,833,214		841,034		4,328,650		5,169,684		30,022,898			

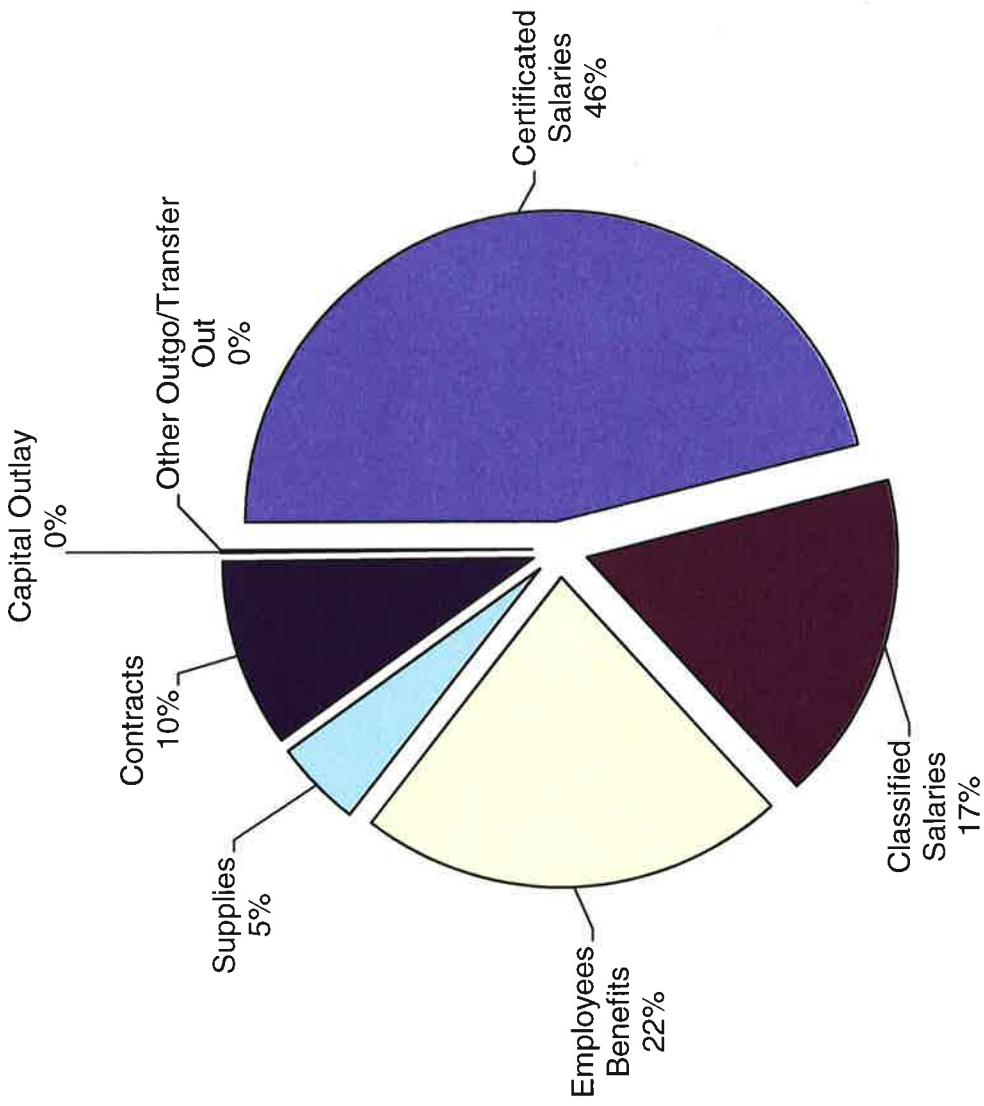
SUMMARY OF FUNDS
2017-18 SECOND INTERIM
JANUARY 31, 2018

SECOND INTERIM		2017-18	2017-18	2017-18	2017-18	2017-18	2017-18	2017-18	2017-18	TOTAL	Grand Total
2017-18	Fund 13	Fund 21	Fund 24	Fund 25	Fund 62	Fund 67	OTHER FUNDS		All Funds		
REVENUE SOURCES:											
Federal	\$600,000						\$600,000		\$5,038,181	2.29%	
LCFF - State Aid							\$0	\$22,060,014	10.03%		
LCFF - Supplemental							\$0	\$4,126,040	1.88%		
LCFF - EPA Entitlement							\$0	\$3,642,720	1.66%		
LCFF - Property Taxes (Other State Restricted)							\$0	\$117,971,859	53.65%		
Other State (1180-1163)							\$0	\$973,203	0.44%		
Lottery & Lottery - Prop 20 & Non-Prop 20							\$0	\$3,853,562	1.75%		
Mandated Block Grant							\$0	\$551,857	0.25%		
One Time Funds for Outstanding Mandate Claim							\$0	\$2,673,798	1.22%		
All Other State	\$33,000	\$3,037,001					\$3,070,001	\$10,412,042	4.73%		
Local Revenue	\$3,850,000			\$622,646	\$21,755,828	\$1,844,711	\$28,083,185	\$28,083,185	12.77%		
MAA/LEA-Medi Cal							\$0	\$0	0.00%		
Parcel Tax							\$0	\$8,645,500	3.93%		
Developer Fees							\$0	\$0	0.00%		
Interest	\$5,000	\$38,761	\$557,648	\$15,623	\$15,650	\$31,994	\$664,676	\$952,900	0.43%		
Civic Center							\$0	\$0	0.00%		
Transportation Fees							\$0	\$274,341	1.12%		
Rental Income	\$1,000		\$4,703				\$0	\$255,000	0.12%		
All Other Local							\$7,503	\$7,576,382	3.45%		
Other Sources	\$5,000						\$5,000	\$358,654	0.16%		
TOTAL REVENUE	\$4,494,000	\$3,080,465	\$557,648	\$638,269	\$21,783,278	\$1,876,705	\$32,430,365	\$217,449,238	98.88%		
Other Financing sources/Uses:											
Interfund Transfer In/Out							\$0	\$2,453,509	1.12%		
Other Financing Sources							\$0	\$0	0.00%		
Contribution (8980)-Others							\$0	\$0	0.00%		
Contribution (8980)-Special Education							\$0	\$0	0.00%		
Contribution (8980)-RRMA							\$0	\$0	0.00%		
TOTAL TRANSFERS/CONTRIBUTIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,453,509	1.12%		
TOTAL REVENUE incl TRANSFERS	\$4,494,000	\$3,080,465	\$557,648	\$638,269	\$21,783,278	\$1,876,705	\$32,430,365	\$219,902,747	100.00%		
EXPENDITURES:											
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$87,877,696	34.74%	
Classified Salaries	\$1,697,631	\$10,000	\$592,234	\$2,000	\$41,708	\$41,708	\$2,385,281	\$35,211,211	13.92%		
Employee Benefits	\$506,302	\$920	\$138,819	\$184	\$46,352	\$53,741	\$46,318	\$43,178,193	17.07%		
Books and Supplies	\$1,866,993	\$54,547	\$154,584	\$32,900	\$24,484	\$26,843	\$21,160,351	\$10,843,507	4.29%		
Services & Other	\$147,610	\$239,774	\$1,071,691	\$353,705	\$21,525,573	\$0	\$23,338,353	\$42,032,793	16.64%		
Capital Outlay	\$41,950	\$146,450	\$29,140,199	\$69,909	\$0	\$1,607,061	\$31,005,569	\$31,188,805	12.33%		
Direct Cost/Indirect Cost Transfer	\$190,677	\$2,453,509	\$0	\$0	\$0	\$0	\$2,644,186	\$2,559,337	1.01%		
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%		
TOTAL EXPENDITURES	\$4,451,163	\$2,905,200	\$31,097,527	\$458,698	\$21,638,117	\$1,729,353	\$62,280,056	\$252,941,542	100.00%		
Net Incr/(Decln) Fd Bal	\$42,837	\$175,265	(\$30,539,879)	\$179,571	\$145,161	\$147,352	(\$29,849,693)	(\$33,038,795)			
Unaudited Actuals Beginning Bal/7/1	\$666,670	\$1,984,757	\$47,248,126	\$1,147,449	\$5,725,430	\$503,594	\$55,276,026	\$88,488,026			
Ending Fund Bal -6/30	\$709,507	\$2,160,022	\$16,708,247	\$1,327,020	\$3,870,591	\$650,946	\$25,426,333	\$55,449,231			

CUPERTINO UNION SCHOOL DISTRICT
2017-18 SECOND INTERIM GENERAL FUND PROJECTED REVENUE



**CUPERTINO UNION SCHOOL DISTRICT
2017-18 SECOND INTERIM GENERAL FUND PROJECTED EXPENDITURES**



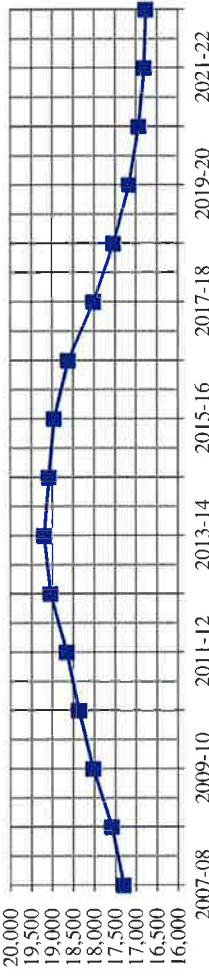
ADA, Enrollment
Historical & Projection
Data

CUPERTINO UNION SCHOOL DISTRICT
CBEDS Enrollment Report
FY 2007-08 through 2023

FISCAL YEAR	CBEDS Enrollment	% Inc/Dec Over PY
2007-08	17286	1.91%
2008-09	17574	1.67%
2009-10	18008	2.47%
2010-11	18360	1.95%
2011-12	18645	1.55%
2012-13	19028	2.05%
2013-14	19184	0.82%
2014-15	19068	-0.60%
2015-16	18939	-0.68%
2016-17	18605	-1.76%
2017-18	18002	-3.24%
2018-19 *	17523	-2.66%
2019-20 *	17145	-2.16%
2020-21 *	16913	-1.35%
2021-22 *	16785	-0.76%
2022-23 *	16744	-0.24%

* Estimates

CBEDS Enrollment

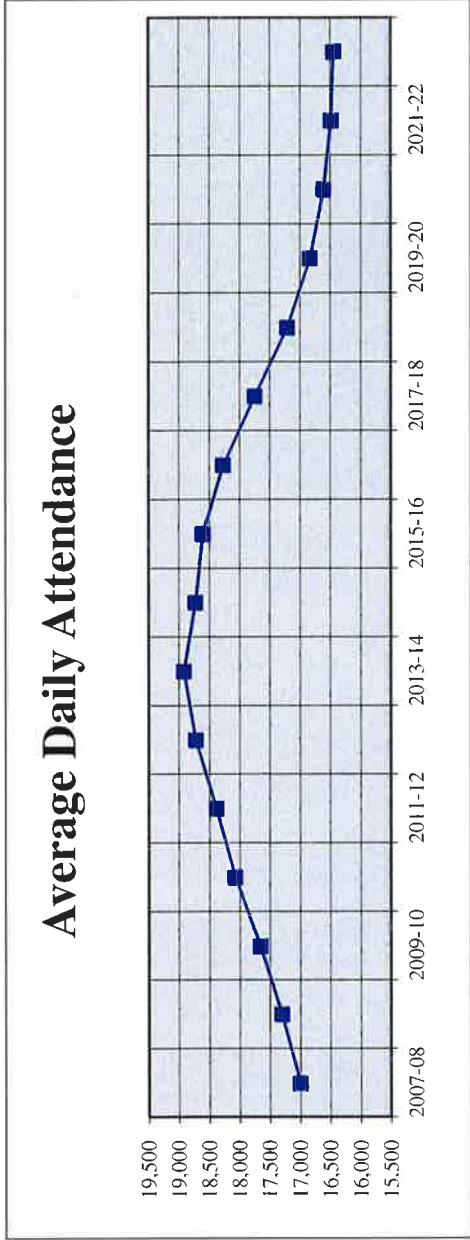


CUPERTINO UNION SCHOOL DISTRICT
AVERAGE DAILY ATTENDANCE (ADA) AT P-2

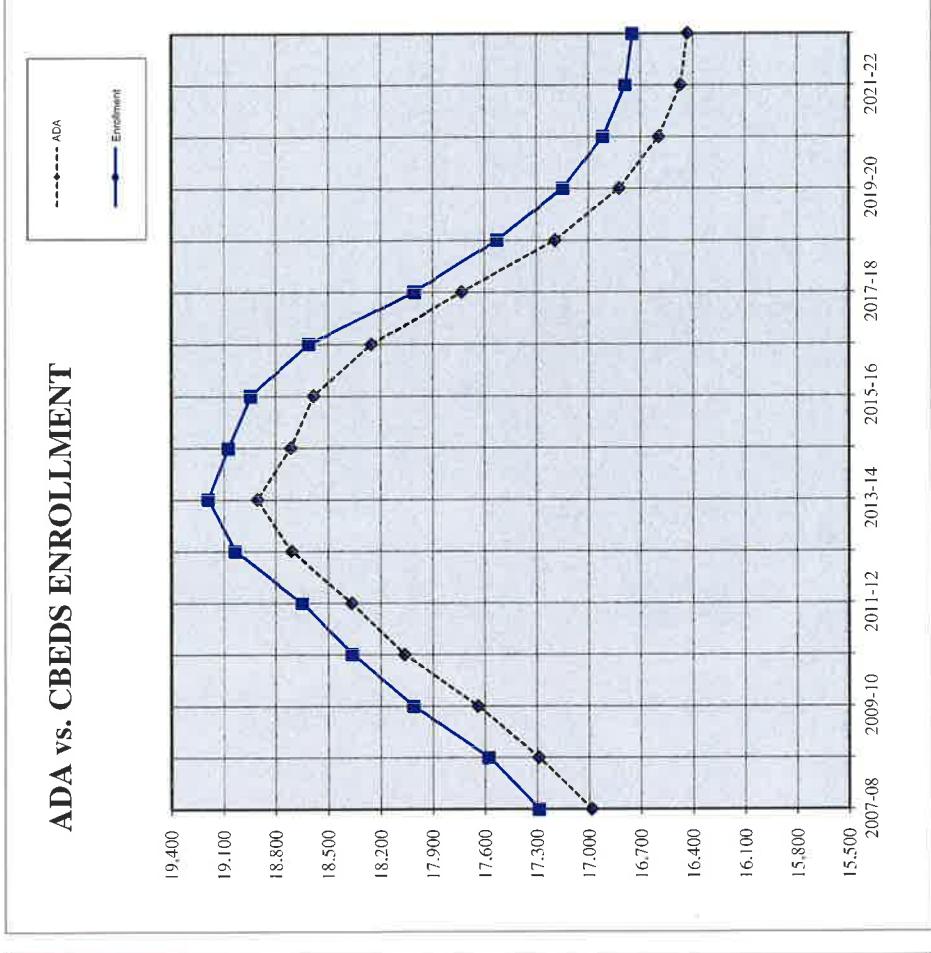
FY 2007-08 through 2020-23

FISCAL YEAR	ADA @ P-2	% Incr.	Inc/Dec Over PY
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	18,712	1.86%	342
2013-14	18,906	1.04%	195
2014-15	18,716	-1.01%	(190)
2015-16	18,586	-0.69%	(130)
2016-17	18,256	-1.78%	(330)
2017-18	17,732	-2.87%	(524)
2018-19 *	17,195	-3.02%	(536)
2019-20 *	16,825	-2.15%	(370)
2020-21 *	16,598	-1.35%	(227)
2021-22 *	16,472	-0.76%	(125)
2022-23 *	16,432	-0.24%	(40)

* Estimates



CUPERTINO UNION SCHOOL DISTRICT
P-2 ADA vs. CBEDS ENROLLMENT
 From 2007-08 to 2021-23



* Estimates

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

	SB727 2017-18 P-2	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
J18/19									
State Attendance Report									
Kindergarten/Transitional Kindergarten									
TK/K - 3rd	7,550.14	7,696.39	7,897.01	7,920.91	8,123.39	6,301.36	6,243.28	6,114.44	5,864.17
4th - 6th	5,930.38	6,175.31	6,359.25	6,610.51	6,562.05	6,168.27	6,034.00	5,838.95	5,722.14
7th - 8th	4,202.57	4,359.88	4,267.57	4,149.02	4,167.96	3,920.55	3,740.31	3,741.39	3,701.41
9th - 12th									
Continuation Opportunity									
Home & Hospital	10.00								
Special Ed.									
Sp. Ed. - Non-Public Elementary	14.00	7.57	9.22	13.39	18.64	9.72	8.35	9.82	3.97
Sp. Ed. Extended Year - SDC		17.24	17.27		10.52	22.25	20.79	22.67	20.07
Sp. Ed. Ext. Yr. Non-Public Elementary		1.31	2.02		1.61	2.42		0.56	0.94
Total J18/19	17,707.09	18,257.70	18,552.34	18,693.83	18,882.56	18,688.58	18,347.36	18,039.06	17,619.56
Add - Sp. Ed. County Office of Ed.-NPS	2.95	2.77	3.95	4.80	4.09	2.66	1.08	2.63	1.46
Add - Sp. Ed. County Office of Ed.-SDC	21.55	12.68	16.50	15.21	16.87	20.35	21.26	22.61	19.70
Total ADA	17,731.59	18,273.15	18,572.79	18,713.84	18,903.52	18,711.59	18,369.70	18,064.30	17,640.72
Compared to Prior Year	(542)	(300)	(141)	(190)	192	342	305	424	349

FTE SUMMARY

BY FUND/OBJECT

**CUPERTINO UNION SCHOOL DISTRICT
POSITION SUMMARY BY OBJECT CODES AND BY FUNDS
2ND INTERIM BUDGET (AS OF January 8, 2018)**

Object	Description	2017-18	2017-18	2017-18	Difference
		Adoption Budget 04/21/17	1st Interim Budget 10/06/17	Second Interim Budget 01/08/18	
Fund 01- General Fund					
01-1110	Regular Teachers	721.067	727.601	724.601	(3.000)
01-1120	Summer School Teachers	0.000	0.000	0.000	-
01-1230	Counselors	10.000	10.500	10.500	-
01-1240	Psychologists	2.780	2.780	2.780	-
01-1250	Nurses	7.153	7.153	7.153	-
01-1310	Superintendent	1.000	1.000	1.000	-
01-1320	Assistant Superintendent	2.500	2.500	2.500	-
01-1330	Directors	3.500	3.500	3.500	-
01-1340	Principals	25.000	25.000	25.000	-
01-1350	Assistant Principals	13.000	12.000	11.000	(1.000)
01-1360	Coordinators	6.000	6.000	6.000	-
01-1910	Other Certificated Salaries	1.000	1.000	1.000	-
01-1930	Resource Teachers	12.800	11.800	11.800	-
Total 1000s		805.800	810.834	806.834	(4.000)
01-2110	Instr'l Assistants - Classroom	15.816	15.189	14.002	(1.187)
01-2210	School Technology Specialist	1.186	1.186	1.188	0.002
01-2220	School Media Clerk	1.872	9.750	10.000	0.250
01-2230	Maint & Operations - Personnel	92.000	92.000	91.000	(1.000)
01-2270	Transportation - Regular Personnel	44.000	44.000	44.000	-
01-2310	Assistant Superintendent	1.900	1.900	1.900	-
01-2320	Director	3.500	3.500	3.500	-
01-2330	Manager/Coordinator	8.500	7.500	6.714	(0.786)
01-2340	Supervisor	2.000	2.860	2.000	(0.860)
01-2410	Clerical & Office - Personnel	106.374	104.264	104.124	(0.140)
01-2420	Categorical Program Coordinator	5.564	5.814	5.814	-
Total 2000s		282.712	287.963	284.242	(3.721)
Total Fund 01		1,088.512	1,098.797	1,091.076	(7.721)

**CUPERTINO UNION SCHOOL DISTRICT
POSITION SUMMARY BY OBJECT CODES AND BY FUNDS
2ND INTERIM BUDGET (AS OF January 8, 2018)**

Object	Description	2017-18	2017-18	2017-18	Difference
		Adoption Budget 04/21/17	1st Interim Budget 10/06/17	Second Interim Budget 01/08/18	
Fund 07 - Special Education					
07-1140	Special Education Teachers	84.000	83.667	83.167	(0.500)
07-1150	Speech Pathologists	23.700	24.900	24.300	(0.600)
07-1240	Psychologists	14.220	14.220	14.220	-
07-1250	Nurses	1.100	1.788	1.788	-
07-1320	Assistant Superintendent	0.500	0.500	0.500	-
07-1330	Directors	1.000	1.000	1.000	-
07-1360	Coordinators	1.000	1.000	1.000	-
07-1910	Other Certificated	3.000	3.000	3.000	-
Total 1000s		128.520	130.075	128.975	(1.100)
07-2130	Instr'l Assistants - Classroom	244.980	219.663	221.975	2.312
07-2330	Manager	3.000	3.000	3.000	-
07-2340	Supervisor	11.000	11.000	11.000	-
07-2410	Clerical & Office - Personnel	3.300	3.300	3.300	-
07-2990	Other - Classified	1.626	1.626	1.626	-
Total 2000s		263.906	238.589	240.901	2.312
Total Fund 07		392.426	368.664	369.876	1.212

**CUPERTINO UNION SCHOOL DISTRICT
POSITION SUMMARY BY OBJECT CODES AND BY FUNDS
2ND INTERIM BUDGET (AS OF January 8, 2018)**

Object	Description	2017-18	2017-18	2017-18	Difference
		Adoption Budget 04/21/17	1st Interim Budget 10/06/17	Second Interim Budget 01/08/18	
Fund 08 - Categorical Programs					
08-1110	Regular Teachers	6.469	6.569	6.569	(0.000)
08-1120	Summer School Teachers	1.000	0.500	0.500	-
08-1250	Nurses	1.500	1.500	1.500	-
08-1930	Resource Teachers	4.200	4.200	4.200	-
Total 1000s		13.169	12.769	12.769	(0.000)
08-2110	Instr'l Assistants - Classroom	26.509	27.198	27.073	(0.125)
08-2210	School Technology Specialist	2.938	2.563	2.813	0.250
08-2220	School Media Clerk	5.630	5.815	5.877	0.062
08-2230	Maintenance & Operations	19.000	19.000	19.000	-
08-2320	Directors	0.500	0.500	0.500	-
08-2330	Managers	0.500	0.500	1.285	0.785
08-2340	Supervisors	0.000	0.140	0.000	(0.140)
08-2410	Clerical & Office - Personnel	2.390	2.250	2.390	0.140
08-2420	Categorical Program Coordinator	1.188	1.188	1.188	-
Total 2000s		58.655	59.154	60.126	0.972
Total Fund 08		71.824	71.923	72.895	0.972

**CUPERTINO UNION SCHOOL DISTRICT
POSITION SUMMARY BY OBJECT CODES AND BY FUNDS
2ND INTERIM BUDGET (AS OF January 8, 2018)**

Object	Description	2017-18	2017-18	2017-18	Difference
		Adoption Budget 04/21/17	1st Interim Budget 10/06/17	Second Interim Budget 01/08/18	
Fund 09 - Lottery					
09-1110	Regular Teachers	7.831	7.831	7.831	-
09-1930	Resource Teachers	0.000	0.000	0.000	-
Total 1000s		7.831	7.831	7.831	-
09-2110	Instr'l Assistants - Classroom	5.313	5.313	5.313	-
09-2210	School Technology Specialist	19.751	19.751	19.751	-
09-2220	School Media Clerk	8.500	0.000	0.000	-
09-2410	Clerical & Office - Personnel	0.750	0.750	0.750	-
Total 2000s		34.314	25.814	25.814	-
Total Fund 09		42.145	33.645	33.645	-

**CUPERTINO UNION SCHOOL DISTRICT
POSITION SUMMARY BY OBJECT CODES AND BY FUNDS
2ND INTERIM BUDGET (AS OF January 8, 2018)**

Object	Description	2017-18 Adoption Budget 04/21/17	2017-18 1st Interim Budget 10/06/17	2017-18 Second Interim Budget 01/08/18	Difference
Fund 13 - Student Nutrition					
13-2230	Food Services - Drivers	2.500	2.500	2.500	-
13-2260	Food Services - Regular Personnel	21.533	21.533	21.533	-
13-2320	Director	1.000	1.000	1.000	-
13-2340	Supervisor	7.125	7.125	7.125	-
13-2410	Clerical & Office - Personnel	2.750	2.750	2.750	-
Total 2000s		34.908	34.908	34.908	-
Total Fund 13					
		34.908	34.908	34.908	-

**CUPERTINO UNION SCHOOL DISTRICT
POSITION SUMMARY BY OBJECT CODES AND BY FUNDS
2ND INTERIM BUDGET (AS OF January 8, 2018)**

Object	Description	2017-18 Adoption Budget 04/21/17	2017-18 1st Interim Budget 10/06/17	2017-18 Second Interim Budget 01/08/18	Difference
Fund 24 - General Obligation Bond - 2012					
24-2320	Directors	1.000	1.000	1.000	-
24-2330	Manager	1.000	0.000	0.000	-
24-2350	Bond Project Administrator	0.000	1.000	1.000	-
24-2410	Clerical & Office - Personnel	1.000	1.000	1.000	-
Total 2000s		<hr/> 3.000	<hr/> 3.000	<hr/> 3.000	<hr/> -
Total Fund 24		<hr/> 3.000	<hr/> 3.000	<hr/> 3.000	<hr/> -

**CUPERTINO UNION SCHOOL DISTRICT
POSITION SUMMARY BY OBJECT CODES AND BY FUNDS
2ND INTERIM BUDGET (AS OF January 8, 2018)**

Object	Description	2017-18	2017-18	2017-18	Difference
		Adoption Budget 04/21/17	1st Interim Budget 10/06/17	Second Interim Budget 01/08/18	
Fund 62 - Self-Funded Insurance					
62-1330	Director	0.250	0.250	0.250	-
62-2410	Clerical & Office - Personnel	0.600	0.600	0.600	-
Total 2000s		0.850	0.850	0.850	-
Total Fund 62		0.850	0.850	0.850	-

**CUPERTINO UNION SCHOOL DISTRICT
POSITION SUMMARY BY OBJECT CODES AND BY FUNDS
2ND INTERIM BUDGET (AS OF January 8, 2018)**

Object	Description	2017-18	2017-18	2017-18	Difference
		Adoption Budget 04/21/17	1st Interim Budget 10/06/17	Second Interim Budget 01/08/18	
Fund 63 - Workers' Compensation					
63-1330	Director - Certificated	0.250	0.250	0.250	-
63-2310	Assistant Superintendent	0.100	0.100	0.100	-
63-2410	Clerical & Office - Personnel	0.400	0.400	0.400	-
Total 2000s		0.750	0.750	0.750	-
Total Fund 63		0.750	0.750	0.750	-
Total All Funds		1,634.415	1,612.537	1,607.000	(5.537)

GENERAL FUND

REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditures by Object
- Expenditures by Function

Fiscal201a

Account Object Summary-Balance

Balances through January

Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Fund 01 - General Pu					
8011	LCFF State Aid - Current Year	39,805,431.00	26,186,054.00	16,572,729.00	9,613,325.00
8012	Education Protection Account	3,715,518.00	3,642,720.00	1,857,861.00	1,784,859.00
8021	Homeowners' Exemption	456,779.00	426,510.00	213,254.84	213,255.16
8041	Secured Roll Taxes	87,577,212.00	96,169,142.00	45,241,487.20	50,927,654.80
8042	Unsecured Roll Taxes	6,248,920.00	6,563,000.00	6,177,904.23	385,095.77
8044	Supplemental Taxes	4,892,668.00	4,910,000.00	3,208,804.18	1,701,195.82
8045	Education Revenue Augmentation	1,941,070.00-	2,722,898.00	2,722,898.00	2,722,898.00
8550	Mandated Costs Reimbursements	518,637.00	3,225,655.41	1,445,742.00	1,779,913.41
8590	All Other State Revenue	62,315.00	62,315.00	1,890.00	60,425.00
8621	Parcel Tax	8,590,000.00	8,645,500.00	5,281,259.47	3,364,240.53
8661	Interest Apportionments	152,800.00	218,524.00	44,423.04	174,100.96
8675	Pupil Transportation Fees Pare	325,000.00	274,341.00	199,621.67	74,719.33
8689	All Other Fees and Contracts(C	326,000.00	255,000.00	166,819.80	88,180.20
8699	All Other Local Revenue	73,036.00	99,746.00	91,281.31	8,464.69
8782	Other Transfers from County Of			1,754.67	1,754.67
8919	Other Interfund Transfers In	40,000.00		.00	
8980	Contributions from Unrestrictre	24,566,979.00-	23,658,242.00-	16,316,938.63-	7,341,303.37-
8998	Categorical Flexibility Transf			.00	
	Total for Fund 01, Revenue accounts and Object 8000	126,276,267.00	129,743,163.41		65,555,269.63
					64,187,893.78

Fiscal218a

Account Component Summary-Activity Change

Activity for 07/01/2017 through 01/31/2018

Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
Fund 01 - General Pu					
0000	Unassigned	109,596,200.00	108,230,190.00	59,597,200.85	48,632,989.15
0100	LCFF Suppl	4,126,040.00			4,126,040.00
0104	Mandate Block	518,637.00	1,360,368.41	1,445,742.00	85,373.59
0207	Med-Cal Ad	48,036.00	77,246.00	77,246.26	.26
0210	H-S Transport	980,354.00	837,986.00	245,881.67	592,104.33
0211	Sp Ed Transport	2,724,903.00	2,766,411.00	90,910.00	2,675,501.00
0214	CSR	6,006,404.00	6,006,404.00	600,640.00	5,405,764.00
0300	Alternative	20,631.00	20,631.00	2,176.00	18,455.00
0302	Sch Safety	50,751.00	52,260.00	6,580.00	45,680.00
0303	Sch Counsl	220,751.00	220,751.00	22,220.00	198,531.00
0305	Intl Mtrl	955,768.00	955,768.00	95,576.00	860,192.00
0307	Tec Crdntl	258,011.00	260,511.00	9,252.00	251,259.00
0309	SCh/Lib Im	1,164,218.00	1,169,792.00	134,910.00	1,034,882.00
0311	Principal	16,085.00	16,085.00	1,698.00	14,387.00
1400	EPA	3,715,518.00	3,642,720.00	1,857,861.00	1,784,859.00
Total for Fund 01 and Revenue accounts		126,276,267.00	129,743,163.41		65,555,269.63
				64,187,893.78	

Fiscal206a

Comparative Report

Object Code	Account	2017/18		2017/18		2017/18 Balance
		Adopted	Budget	Revised	Budget	
Fund 01 - General Purpose						
Expense						
1100	(TEACHERS' SALARIES)	63,797,083.00	54,363,509.31	29,413,710.02	24,949,799.29	
1200	(CERTIFIED PUPIL SUPPORT)	1,909,104.00	1,892,372.00	1,010,122.98	882,249.02	
1300	(CERTIFIED ADMINISTRATORS)	7,712,362.00	7,430,438.00	4,298,212.28	3,132,225.72	
1900	(OTHER CERTIFICATED SALARIES)	1,676,618.00	1,567,673.00	800,694.56	766,978.44	
	Total for Object 1000	75,095,167.00	65,253,992.31	.00	35,522,739.84	29,731,252.47
2100	(INSTRUCTIONAL AIDES' SALARIES)	600,312.00	452,142.00	242,796.36	209,345.64	
2200	(CLASSIFIED SUPPORT SALARIES)	8,453,151.00	8,541,040.00	4,825,759.34	3,715,280.66	
2300	(CLASSIFIED ADMINISTRATORS)	2,110,799.00	1,842,198.00	1,157,579.64	684,618.36	
2400	(CLERICAL, TECHNICAL AND OTHER CLASSIFIED SALARIES)	6,191,246.00	6,081,459.00	3,345,786.86	2,735,672.14	
2900	(OTHER CLASSIFIED SALARIES)	409,458.00	404,635.00	176,930.84	227,704.16	
	Total for Object 2000	17,764,966.00	17,321,474.00	.00	9,748,853.04	7,572,620.96
3100	(STATE TEACHERS RETIREMENT)	10,497,675.00	9,139,654.93	4,936,538.04	4,203,116.89	
3200	(PUBLIC EMPLOYEE RETIREMENT)	2,775,000.00	2,594,450.00	1,491,680.77	1,102,769.23	
3300	(OASDI AND MEDICARE)	2,479,266.00	2,171,960.39	1,212,720.24	959,240.15	
3400	(HEALTH AND WELFARE BENEFITS)	10,288,152.00	9,409,932.76	4,853,681.38	4,556,251.38	
3500	(STATE UNEMPLOYMENT INSURANCE)	47,002.00	39,288.75	21,599.70	17,689.05	
3600	(WORKERS' COMPENSATION INSURANCE)	1,390,440.00	1,234,730.76	677,827.97	556,902.79	
3900	(OTHER BENEFITS)	23,750.00	6,750.00	3,937.50	2,812.50	
	Total for Object 3000	27,501,285.00	24,596,767.59	.00	13,197,985.60	11,398,781.99
4100	(APPROVED TEXTBOOKS AND COPIES)	955,768.00	655,768.00	655,768.00	655,768.00	
4200	(BOOKS AND OTHER REFERENCE MATERIALS AND SUPPLIES)	7,379.00	2,500.00	500.00	2,000.00	
4300	(NON-CAPITALIZED EQUIPMENT)	2,696,577.00	3,661,754.00	606,325.65	1,799,960.16	1,255,468.19
4400	(DUES AND MEMBERSHIPS)	142,151.00	214,819.00	11,955.75	67,407.23	135,456.02
	Total for Object 4000	3,801,875.00	4,534,841.00	618,281.40	1,867,867.39	2,048,692.21
5200	(TRAVEL AND CONFERENCE)	251,343.00	588,872.00	25,408.11	101,520.89	461,943.00
5300	(DUES AND MEMBERSHIPS)	43,153.00	52,154.00	47,091.50	5,062.50	
5400	(INSURANCE)	880,387.00	832,824.00	823,703.00	9,121.00	

Grouped by Object, Filtered by User Permissions, (Org = 1, Online Status = N, Ending Date = 1/31/2018, Restricted? = Y, Fund = 01-63, Object = 1-7, Obj Lvl = 2, Obj Digits = 1, Visual = N, Page Break Lvl = 1)

001 - Cupertino Union School District

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Fiscal206a

Comparative Report

Account Object Code	Fund 01 - General Purpose (continued)	2017/18		2017/18		2017/18 Actuals	2017/18 Account Balance
		Adopted Budget	Revised Budget	Encumbrance	Budget		
	Expense (continued)						
5500	(OPERATIONS AND HOUSEKEEPING)	3,743,905.00	4,219,261.00	1,715,577.30	2,006,118.50	497,565.20	
5600	(RENTALS, LEASES, REPAIRS AND MAINTENANCE)	926,664.00	1,038,415.00	176,614.11	713,662.45	148,138.44	
5700	(DIRECT COST TRANSFERS)	4,627,107.00-	3,789,908.00-	10.10	1,427,120.47-	2,362,797.63-	
5800	(PROFESSIONAL/CONSULTING AND TECHNICAL SERVICES)	2,544,358.00	2,798,980.00	998,384.44	775,131.29	1,025,464.27	
5900	(COMMUNICATIONS)	358,256.00	367,695.00	247,782.18	62,486.70	57,426.12	
	Total for Object 5000	4,120,959.00	6,108,293.00	3,163,776.24	3,102,593.86	158,077.10	
6100	(SITES AND IMPROVEMENT OF BUILDINGS AND IMPROVEMENTS)	1,700.00	1,700.00	7,736.28	4,108.22	1,700.00	
6200		11,858.00	11,858.00	7,736.28	4,108.22	13.50	
	Total for Object 6000	.00	13,558.00	7,736.28	4,108.22	1,713.50	
7300	(DIRECT/INDIRECT SUPPORT C (DEBT SERVICE))	527,822.00-	504,665.00-	180,774.99-	180,774.99-	323,890.01-	
7400	(OTHER FINANCING USES)	81,066.00	105,828.00	29,005.74	74,289.28	2,532.98	
7600		446,756.00-	398,837.00-	29,005.74	303,204.30	303,204.30-	
	Total for Object 7000	127,837,496.00	117,430,088.90	3,818,799.66	196,718.59	624,561.33-	
	Total for Fund 01 and Expense accounts					49,970,422.70	
						63,640,866.54	

Fiscal218a

Account Component Summary-Activity Change

Activity for 07/01/2017 through 01/31/2018

Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Fund 01 - General Pu						
1000	Instructio Special Ed	79,975,693.00	71,187,606.63	270,532.77	38,313,247.83	32,603,826.03
1110	Instructio Curriculum	9,140.00	1,732.51	6,397.12	1,010.37	415,808.61
2110	Instructio Instructio	1,170,637.00	6,138.77	748,689.62	534,580.14	1,538,406.47
2130	978,523.00	1,220,730.90	19,761.64	666,389.12	1,143,592.82	199,879.96
2140	2,938,413.00	2,860,181.00	178,181.71	45,731.25	187,712.79	316,180.57
2420	1,654,305.00	433,324.00	671,626.00	20,800.00	334,645.43	23,913.21
2490	Other Instr	704,102.00	30,000.00	6,086.79	6,248,563.13	4,934,499.59
2495	Oth Instr'				11,217,187.00	11,371,592.00
2700	School Adm	11,434,756.00	110,700.00	690,945.69	569,946.31	228,375.12
3110	Guidance a	465,019.00	498,145.00	10,377.31	259,392.57	128,022.82
3120	Psychologi	388,823.00	342,154.00	214,131.18	466,520.27	453,424.81
3130	Attendance	915,241.00	919,981.00	35.92	20,297.72	9,304.82
3140	Health Ser	24,942.00	33,815.00	4,212.46	172,674.98	289,592.72
3150	Speech Pat	470,184.00	471,948.00	9,680.30	3,604,397.00	1,391,543.32
3160	Assessment	3,705,257.00	87,083.00	500.00	89,830.70	500.00
3600	Pupil Tran					
4910	Afr Sch Sports	152,753.00	93,041.00	79,621.65	13,419.35	200,000.00
5400	Civic Cent					
6000	ENTERPRISE					
7111	Board of E	144,410.00	159,806.00	7,746.39	99,036.29	53,023.32
7151	Superinten	506,027.00	469,013.00	7,374.24	261,788.94	199,849.82
7181	Communitn/Tech	934,277.00	860,436.00	97,374.96	408,180.39	354,880.65
7183	FACE	604,938.00	586,890.37	108,438.30	244,003.58	234,448.49
7190	External Audit	53,468.00	65,668.00	41,400.00	24,360.00	92.00-
7200	Ad-Busines	159,175.00	146,281.00	167,472.87	112,770.00	21,191.87-
7201	Ad-Facilit	113,990.00	1,922,610.00	60,688.27	180,774.94-	52,081.73
7210	Adm-Cost T	527,822.00-	504,665.00-	11,403.13	827,799.44	323,890.01-
7300	Fiscal Ser	1,497,523.00	1,499,491.00	205,425.21	1,120,478.25	660,288.43
7400	Personnel	2,059,249.00	368,139.00	46,008.47	175,022.57	596,706.54
7530	Purchasing	816,590.00	812,533.00	11,122.03	455,493.31	345,917.66
7540	Warehousin	200,835.00	195,030.00	61,974.92	74,238.16	58,816.92
7550	Printing,	721,771.00	721,643.00	622,872.17	98,770.83	463,967.61
7601	Risk Mgmt	1,638,626.00	1,558,653.00	9,975.30	1,084,710.09	
7700	Info Tech					

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Fiscal218a

Account Component Summary-Activity Change

Activity for 07/01/2017 through 01/31/2018

Function		Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Fund 01 - General Pu (continued)							
7710	Electronic	533,090.00	312,551.00	103,072.50	111,579.89	97,898.61	
8111	General Ma	208,419.00	206,636.00		125,784.89	80,851.11	
8112	Vehicle Ma	226,019.00	244,831.00	55,423.97	164,279.38	25,127.65	
8211	Custodial	5,008,331.00	4,975,517.00	107,995.60	2,794,331.87	2,073,189.53	
8212	Grounds	1,483,274.00	1,421,171.00	135,556.41	778,753.38	506,861.21	
8213	Hazardous	60,000.00	60,000.00	4,956.03	13,443.73	41,600.24	
8214	Utilities	3,916,982.00	4,459,135.00	1,932,173.52	2,014,225.61	512,735.87	
8300	Security	91,995.00	85,662.00	1,398.00	37,390.99	46,873.01	
8401	Disaster P	34,127.00	35,201.00	2,910.90	12,902.34	19,387.76	
8403	Energy Edu	189,254.00	9,842.00	764.89	24,284.20	15,207.09-	
8501	Fac Acquir	26,104.00	25,869.00		10,852.09	15,016.91	
8502	Facility M	15,900.00	33,364.00	13,051.61	18,110.16	2,202.23	
8504	Def Maintn	21,510.00	80,000.00		80,000.00		
8506	Americans	8,041.00	11,378.00	407.92	543.40	10,426.68	
8507	Fac Op&Sup	14,520.00	52,800.00	22,000.00	29,590.00	1,210.00	
9100	Debt Servi	81,066.00	105,828.00	29,005.74	74,289.28	2,532.98	
9300	Transfers				303,204.30	303,204.30-	
	Total for Fund 01 and Expense accounts	127,837,496.00	117,430,088.90	3,818,799.66	63,640,866.54	49,970,422.70	

SPECIAL EDUCATION

REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditures by Object
- Expenditures by Function

Fiscal201a

Account Object Summary-Balance

Balances through January

Object	Description	Fiscal Year 2017/18		
		Adopted Budget	Revised Budget	Revenue
Fund 07 - Special Ed				
8097	Property Tax Transfers	7,517,061.00	7,180,309.00	
8181	Special Education-Entitlement,	2,737,653.00	2,716,473.00	
8182	Special Education-Discretionar	347,413.00	309,694.00	
8319	Other State Apportionments-Pri	16,358.00	.00	
8590	All Other State Revenue	903,280.00	451,641.00	
8699	All Other Local Revenue	179.00	325.80-	
8792	Trsf Apportionment from County	141,984.00	76,922.00	
8980	Contributions from Unrestrict	21,496,849.00	20,278,745.00	
	Total for Fund 07, Revenue accounts and Object 8000	33,152,905.00	14,837,423.80	16,921,268.20

Fiscal201a

Fiscal Year 2017/18

Object	Description	Adopted Budget	Revised Budget	Revenue
8097	Property Tax Transfers	7,517,061.00	7,180,309.00	
8181	Special Education-Entitlement,	2,737,653.00	2,716,473.00	
8182	Special Education-Discretionar	347,413.00	309,694.00	
8319	Other State Apportionments-Pri	16,358.00	.00	
8590	All Other State Revenue	903,280.00	451,641.00	
8699	All Other Local Revenue	179.00	325.80-	
8792	Trsf Apportionment from County	141,984.00	76,922.00	
8980	Contributions from Unrestrict	21,496,849.00	20,278,745.00	
	Total for Fund 07, Revenue accounts and Object 8000	33,152,905.00	14,837,423.80	16,921,268.20

Fiscal218a**Account Component Summary-Activity Change****Activity for 07/01/2017 through 01/31/2018**

Resource	Description	Adopted Budget	Revised Budget	Revenue	Fiscal Year 2017/18
Fund 07 - Special Ed					
3310	IDEA-Basic	2,622,406.00	2,601,226.00		2,601,226.00
3311	IDEA-Basic	115,247.00	115,247.00		115,247.00
3315	IDEA-Presc	76,024.00	67,771.00		67,771.00
3320	IDEA-Presh	270,830.00	241,425.00		241,425.00
3345	IDEA Presc	559.00	498.00		498.00
6500	Special Ed	29,155,894.00	27,829,245.00		13,443,460.20
6512	Mental Health	911,945.00	903,280.00		451,641.00
	Total for Fund 07 and Revenue accounts	33,152,905.00	31,758,692.00		16,921,268.20
					14,837,423.80

Fiscal206a

Comparative Report

Object Code	Account	2017/18		2017/18		2017/18	
		Adopted Budget	Revised Budget	Encumbrance Budget	Actuals	Balance	
Fund 07 - Special Education							
Expense							
1100	(TEACHERS' SALARIES)	9,283,712.00	9,215,028.00		5,031,580.64	4,183,447.36	
1200	(CERTIFIED PUPIL SUPPORT)	1,560,240.00	1,569,164.00		853,106.46	716,057.54	
1300	(CERTIFIED ADMINISTRATORS)	398,563.00	398,563.00		232,495.27	166,067.73	
1900	(OTHER CERTIFICATED SALARIES)	287,969.00	287,209.00		161,499.06	125,709.94	
	Total for Object 1000	11,530,484.00	11,469,964.00		6,278,681.43	5,191,282.57	
2100	(INSTRUCTIONAL AIDES' SALARIES)	10,278,539.00	9,125,134.00		5,070,960.45	4,054,173.55	
2300	(CLASSIFIED ADMINISTRATORS)	1,369,309.00	1,249,205.00		723,175.72	526,029.28	
2400	(CLERICAL, TECHNICAL AND OTHER CLASSIFIED SALARIES)	205,052.00	215,410.00		128,956.01	86,453.99	
2900		97,775.00	99,197.00		54,092.62	45,104.38	
	Total for Object 2000	11,950,675.00	10,688,946.00		5,977,184.80	4,711,761.20	
3100	(STATE TEACHERS RETIREMENT)	1,595,998.00	1,548,239.00		847,049.93	701,189.07	
3200	(PUBLIC EMPLOYEE RETIREMENT)	1,855,345.00	1,696,024.00		948,628.31	747,395.89	
3300	(OASDI AND MEDICARE)	1,081,356.00	967,803.00		533,679.99	434,123.01	
3400	(HEALTH AND WELFARE BENEFITS)	2,354,271.00	2,322,807.00		1,181,109.85	1,141,697.15	
3500	(STATE UNEMPLOYMENT INSURANCE)	11,255.00	10,488.00		5,805.15	4,682.85	
3600	(WORKERS' COMPENSATION INSURANCE)	351,619.00	331,792.00		183,506.51	148,285.49	
	Total for Object 3000	7,249,844.00	6,877,153.00		.00	3,699,779.74	3,177,373.26
4300	(MATERIALS AND SUPPLIES)	112,439.00	125,703.00		9,502.61	31,619.67	84,580.72
4400	(NON-CAPITALIZED EQUIPMENT)	2,080.00	80.00		9,502.61		80.00
	Total for Object 4000	114,519.00	125,783.00		31,619.67		84,660.72
5100	(SUBAGREEMENT FOR SERVICES)	2,105,550.00	2,485,634.00		1,321,478.70	1,099,917.45	64,237.85
5200	(TRAVEL AND CONFERENCE)	25,270.00	23,985.00		73.08	8,557.79	15,354.13
5600	(RENTALS, LEASES, REPAIRS AND DIRECT COST TRANSFERS)	1,600.00	1,800.00		182.90	67.10	1,550.00
5700	(PROFESSIONAL/CONSULTING SERVICES)	1,000.00	1,000.00			445.54	554.46
5800	(COMMUNICATIONS)	111,250.00	114,400.00		52,919.23	55,230.77	6,250.00
5900		300.00	300.00			188.21	111.79
	Total for Object 5000	2,245,010.00	2,627,119.00		1,374,653.91	1,164,406.86	88,058.23

Grouped by Object Filtered by User Permissions, (Org = 1, Online Status = N, Ending Date = 1/31/2018, Restricted? = Y, Fund = 01-63, Object = 1-7, Obj Lvl = 2, Obj Digits = 1, Visual = N, Page Break Lvl = 1)

001 - Cupertino Union School District

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Fiscal206a

Comparative Report

Object Code	Account	2017/18			2017/18		
		Adopted	Revised	Budget	Encumbrance	Actuals	Balance
Fund 07 - Special Education (continued)							
Expense (continued)							
7300	(DIRECT/INDIRECT SUPPORT C	168,935.00	161,638.00			55,404.00	106,234.00
		33,259,467.00	31,950,603.00	1,384,156.52	17,207,076.50		13,359,369.98
	Total for Fund 07 and Expense accounts						

Fiscal218a

Account Component Summary-Activity Change

Activity for 07/01/2017 through 01/31/2018		Fiscal Year 2017/18				
Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Fund 07 - Special Ed						
1110	Special Ed	11,279,160.00	10,663,975.00	3,471.44	5,730,264.38	4,930,239.18
1120	Special Ed	4,873,302.00	4,755,372.00	3,376.02	2,539,503.77	2,212,492.21
1130	Special Ed	6,869,885.00	6,213,534.00	90,422.17	3,594,134.23	2,528,977.60
1180	NPS - Non	1,076,000.00	1,560,046.00	908,640.66	588,119.92	63,285.42
1181	NPA - Non	711,000.00	605,200.00	323,765.04	281,932.65	497.69-
1190	Special Ed	3,069,136.00	3,068,401.00	54,481.19	1,644,376.57	1,369,543.24
2110	Instructio	2,732,545.00	2,532,866.00	1,456,661.72	1,076,204.28	
2140	Instructio	98,069.00	8,555.00	5,338.45	3,216.55	
2700	School Adm	290,844.00	300,546.00	183,164.97	117,381.03	
3120	Psychologi	1,804,261.00	1,764,725.00	953,640.22	811,084.78	
3140	Health Ser	160,308.00	185,350.00	102,102.69	83,247.31	
3150	Speech Pat	126,022.00	124,745.00	66,782.93	57,962.07	
3600	Pupil Tran		5,650.00	5,650.00		
7210	Adm-Cost T	168,935.00	161,638.00	55,404.00	106,234.00	
	Total for Fund 07 and Expense accounts	33,259,467.00	31,950,603.00	1,384,156.52	17,207,076.50	13,359,369.98

CATEGORICAL PROGRAMS

REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditures by Object
- Expenditures by Resource

Fiscal201a

Account Object Summary-Balance

Balances through January

Object	Description	Adopted Budget	Revised Budget	Revenue	Fiscal Year 2017/18
Fund 08 - Special Pr					
8290	Other Federal Revenue.	948,053.00	1,412,014.00	451,960.00	960,054.00
8560	State Lottery Revenue	880,662.00	1,008,863.00	93,934.93	914,928.07
8590	All Other State Revenue	7,599,096.00	7,333,291.00		7,333,291.00
8661	Interest Apportionments	4,500.00	4,500.00	6,670.09	2,170.09-
8699	All Other Local Revenue	11,300,799.00	7,468,954.00	6,885,000.62	583,953.38
8919	Other Interfund Transfers In	2,453,509.00	2,453,509.00	1,636,490.51	817,018.49
8980	Contributions from Unrestricted	3,070,130.00	3,379,497.00	2,024,938.63	1,354,558.37
	Total for Fund 08, Revenue accounts and Object 8000	26,256,749.00	23,060,628.00	11,098,994.78	11,961,633.22

Fiscal218a

Account Component Summary-Activity Change

Activity for 07/01/2017 through 01/31/2018

		Fiscal Year 2017/18			
Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
Fund 08 - Special Pr					
3010	Title I-Ba	395,115.00	537,055.00	159,698.00	377,357.00
4035	Title II,A	228,101.00	454,675.00	101,497.00	353,178.00
4201	Title III	55,483.00	67,700.00	67,700.00	
4203	Title III	269,354.00	352,584.00	123,065.00	229,519.00
6230	Clean Energy	4,500.00	899,030.00	6,670.09	892,359.91
6300	Lottery20	880,662.00	1,008,863.00	93,934.93	914,928.07
6520	Workability	14,000.00	14,000.00		14,000.00
7690	STRS	7,585,096.00	6,424,761.00		6,424,761.00
8150	Rest. Mant	5,523,639.00	5,489,399.00	3,661,429.14	1,827,969.86
9004	CEEF - Mus	100,000.00			100,000.00
9024	CEEF-Music	300,000.00			300,000.00
9028	CEEF-Arts	75,000.00	75,000.00	75,000.00	
9070	Outdoor Ed	885,453.00	725,129.00	272,194.78	452,934.22
9071	Yosemite F	1,480,300.00	1,479,089.00	1,263,041.14	216,047.86
9072	De Anza Su	112,250.00	120,347.00	120,346.74	.26
9084	Sch Nurse	262,994.00	268,462.00	206,712.00	61,750.00
9505	School Mis	8,184,802.00	4,694,534.00	4,747,705.96	53,171.96-
Total for Fund 08 and Revenue accounts		26,256,749.00	23,060,628.00		11,098,994.78
Total for Fund 08 and Revenue accounts		26,256,749.00	23,060,628.00		11,098,994.78

Fiscal206a

Comparative Report

Object Code	Account	2017/18		2017/18		2017/18 Account Balance
		Adopted	Revised Budget	Encumbrance	Actuals	
Fund 08 - Special Projects						
Expense						
1100	(TEACHERS' SALARIES)	885,923.00		961,859.00		538,028.40
1200	(CERTIFIED PUPIL SUPPORT)	93,419.00		89,272.00		65,228.91
1900	(OTHER CERTIFICATED SALARIES)	567,509.00		571,162.00		293,719.42
	Total for Object 1000	1,546,851.00		1,622,293.00		.00
2100	(INSTRUCTIONAL AIDES' SALARIES)	1,215,806.00		1,194,059.00		557,661.33
2200	(CLASSIFIED SUPPORT SALARIES)	2,019,912.00		1,955,269.00		1,073,846.38
2300	(CLASSIFIED ADMINISTRATORS)	146,661.00		275,425.00		145,859.17
2400	(CLERICAL, TECHNICAL AND OTHER CLASSIFIED SALARIES)	167,025.00		168,384.00		96,903.47
2900		152,520.00		152,260.00		68,600.00
	Total for Object 2000	3,701,924.00		3,745,397.00		.00
3100	(STATE TEACHERS RETIREMENT)	7,793,338.00		6,626,840.00		108,366.04
3200	(PUBLIC EMPLOYEE RETIREMENT)	406,094.00		407,966.00		228,871.01
3300	(OASDI AND MEDICARE)	293,692.00		296,110.00		155,559.70
3400	(HEALTH AND WELFARE BENEFITS)	485,439.00		424,225.00		244,233.70
3500	(STATE UNEMPLOYMENT INSURANCE)	2,539.00		2,567.00		1,345.05
3600	(WORKERS' COMPENSATION INSURANCE)	78,716.00		80,312.00		42,525.03
	Total for Object 3000	9,059,818.00		7,838,020.00		.00
4200	(BOOKS AND OTHER REFERENCE)	692,510.00		656,217.00		8,413.01
4300	(MATERIALS AND SUPPLIES)	3,192,424.00		3,103,459.00		441,195.21
4400	(NON-CAPITALIZED EQUIPMENT)	590,087.00		170,078.00		34,472.15
	Total for Object 4000	4,475,021.00		3,929,754.00		48,080.37
5200	(TRAVEL AND CONFERENCE)	279,321.00		272,671.00		2,945.78
5300	(DUES AND MEMBERSHIPS)	615.00		100.00		64,358.40
5500	(OPERATIONS AND HOUSEKEEPING)	100.00		65,100.00		5,425.00
5600	(RENTALS, LEASES, REPAIRS AND TRANSFERS)	319,542.00		306,706.00		170,988.41
5700	(DIRECT COST TRANSFERS)	2,150,505.00		2,115,052.00		33,130.96
5800	(PROFESSIONAL/CONSULTING SERVICES)	5,928,906.00		5,482,970.00		1,444,791.16

Grouped by Object, Filtered by User Permissions, (Org = 1, Online Status = N, Ending Date = 1/31/2018, Restricted? = Y, Fund = 01-63, Object = 1-7, Obj Lvl = 2, Obj Digits = 1, Visual = N, Page Break Lvl = 1)

001 - Cupertino Union School District

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Fiscal206a

Comparative Report

Object Code	Account	2017/18		2017/18		2017/18 Balance		
		Adopted	Budget	Revised	Budget			
Fund 08 - Special Projects (continued)								
Expense (continued)								
5900	(COMMUNICATIONS)	19,871.00	10,260.00			6,122.11		
	Total for Object 5000	8,698,860.00	8,312,859.00	1,657,281.31	3,249,999.21	4,137.89		
6100	(SITES AND IMPROVEMENT OF	134,195.00	101,296.00	6,189.02	81,463.22	13,643.76		
6200	(BUILDINGS AND IMPROVEMENT	21,760.00	52,776.00	14,685.04	37,499.17	591.79		
6400	(NEW EQUIPMENT-CAPITALIZE	15,500.00	15,606.00		15,605.15	.85		
	Total for Object 6000	171,455.00	169,678.00	20,874.06	134,567.54	14,235.40		
7300	(DIRECT/INDIRECT SUPPORT C	145,369.00	152,350.00		31,894.00	120,456.00		
	Total for Fund 08 and	27,799,298.00	25,770,351.00	2,162,235.74	8,465,423.79	15,142,691.47		
	Expense accounts							

Fiscal218a

Account Component Summary-Activity Change

Activity for 07/01/2017 through 01/31/2018

Resource	Description	Adopted	Revised	Encumbered	Expenditure	Net Change to Balance
		Budget	Budget			
3010	Title I-Ba	395,115.00	537,055.00	13,891.39	260,559.74	262,603.87
4035	Title II,A	228,101.00	454,675.00	87,614.18	122,314.81	244,746.01
4201	Title III	55,483.00	67,700.00	889.44	30,589.89	36,220.67
4203	Title III	269,354.00	352,584.00	233,313.55	119,270.45	
6230	Clean Energy	1,382,050.00	1,558,884.00	44,736.65	93,829.69	1,420,317.66
6264	Educator Effect.	150,000.00	147,721.00	4,500.00	78,318.16	64,902.84
6300	Lottery-20	880,662.00	966,600.00	5,631.83	221,567.72	739,400.45
6520	Workability	14,000.00	14,000.00	156.68	1,605.31	12,238.01
7690	STRS	7,585,096.00	6,424,761.00			6,424,761.00
8150	Rest. Mant	5,523,638.00	5,489,399.00	327,020.68	3,225,055.82	1,937,322.50
9004	CEEF - Mus		102,228.00	8,884.29	46,257.83	47,085.88
9005	CEEF - grt sch		1,257.00	206.98		1,050.02
9007	CEEF - Safety		285.00			285.00
9019	CEEF-Math		535.00			535.00
9024	CEEF-Music	315,000.00	372,207.00	9,722.44	132,743.71	229,740.85
9028	CEEF-Arts	75,000.00	105,833.00	4,526.63	48,664.91	52,641.46
9046	Noyce Math			1,174.18		1,174.18-
9048	Rotary Tch		6,188.00		183.65	6,004.35
9070	Outdoor Ed	885,453.00	864,568.00	118,513.49	151,641.47	594,413.04
9071	Yosemite F	1,480,300.00	1,479,089.00	676,460.14	498,248.08	304,380.78
9072	De Anza Su	112,250.00	120,347.00	78,383.03		41,963.97
9074	Math Grant		71.00			71.00
9081	Quota Intl		2,807.00	941.71	1,865.29	
9084	Sch Nurse	262,994.00	269,973.00	131,148.08	138,824.92	
9085	Lawson Tennis		5,413.00	3,569.12	1,843.88	
9086	COE-PBIS		101.00			101.00
9087	USTA Grant		7,445.00			7,445.00
9505	School Mis		6,418,625.00	859,687.90	3,105,106.35	2,453,830.75
	Total for Org 001 and Expense accounts	8,184,802.00	27,799,298.00	2,162,235.74	8,465,423.79	15,142,691.47

LOTTERY FUND REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditures by Object
- Expenditures by Goal

Fiscal201a

Account Object Summary-Balance

Balances through January

Object	Description	Adopted Budget	Revised Budget	Revenue	Fiscal Year 2017/18
Fund 09 - Lottery					
8560	State Lottery Revenue	2,669,730.00	2,844,699.00	1,067,364.31	1,777,334.69
8661	Interest Apportionments	62,500.00	62,500.00	36,457.15	26,042.85
8699	All Other Local Revenue	2,700.00	2,700.00	2,702.49	2,49-
	Total for Fund 09, Revenue accounts and Object 8000	2,734,930.00	2,909,899.00	1,106,523.95	1,803,375.05

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2017 through 01/31/2018		Fiscal Year 2017/18			
Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
Fund 09 - Lottery					
1100	Lottery	2,734,930.00	2,909,899.00	1,106,523.95	1,803,375.05
	Total for Fund 09 and Revenue accounts	<u>2,734,930.00</u>	<u>2,909,899.00</u>	<u>1,106,523.95</u>	<u>1,803,375.05</u>

Fiscal206a

Comparative Report

Account Object Code		2017/18		2017/18		2017/18		2017/18 Balance
		Adopted Budget	Revised Budget	Encumbrance	Actuals	Budget	Budget	
Fund 09 - Lottery								
Expense								
1100	(TEACHERS' SALARIES)	597,347.00	9,531,447.00			5,244,812.91	4,286,634.09	
2100	(INSTRUCTIONAL AIDES' SALA	148,125.00	137,547.00			69,206.99	68,340.01	
2200	(CLASSIFIED SUPPORT SALAR	1,230,180.00	904,355.00			471,290.59	433,064.41	
2400	(CLERICAL, TECHNICAL AND O	36,867.00	28,211.00			13,722.33	14,488.67	
	Total for Object 2000	1,415,172.00	1,070,113.00	.00	554,219.91			515,893.09
3100	(STATE TEACHERS RETIREMENT	84,697.00	1,342,019.00			738,507.32	603,511.68	
3200	(PUBLIC EMPLOYEE RETIREMEN	207,659.00	179,453.00			96,503.73	82,949.27	
3300	(ASDI AND MEDICARE)	112,603.00	214,983.00			115,720.48	99,262.52	
3400	(HEALTH AND WELFARE BENEFI	285,197.00	1,219,716.00			663,304.00	556,412.00	
3500	(STATE UNEMPLOYMENT INSURA	946.00	5,028.00			2,755.46	2,272.54	
3600	(WORKERS' COMPENSATION INS	30,132.00	158,736.00			86,828.26	71,907.74	
	Total for Object 3000	721,234.00	3,119,935.00	.00	1,703,619.25			1,416,315.75
42	(MATERIALS AND SUPPLIES)	59,845.00	81,565.00	1,048.81		8,333.33	72,182.86	
4300	(NON-CAPITALIZED EQUIPMENT	11,213.00	11,213.00			4,212.46	7,000.54	
	Total for Object 4000	71,058.00	92,778.00	1,048.81	12,545.79			79,183.40
5200	(TRAVEL AND CONFERENCE)	61,396.00	62,940.00	80.00		6,837.92	56,022.08	
5300	(DUES AND MEMBERSHIPS)		3,744.00			3,833.50	89.50-	
5600	(RENTALS,LEASES,REPAIRS AN	1,200.00	1,200.00			502.94	697.06	
5700	(DIRECT COST TRANSFERS)	2,285,566.00	1,626,285.00			8,244.92-	1,634,529.92	
5800	(PROFESSIONAL/CONSULTING A	2,000.00	2,000.00				2,000.00	
	Total for Object 5000	2,350,162.00	1,696,169.00	80.00	2,929.44			1,693,159.56
	Total for Fund 09 and							
	Expense accounts							
		5,154,973.00	15,510,442.00	1,128.81	7,518,127.30			7,991,185.89

Fiscal218a**Account Component Summary-Activity Change****Activity for 07/01/2017 through 01/31/2018**

Goal	Description	Fiscal Year 2017/18				
		Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Fund 09 - Lottery						
0000	Unassigned	148,738.00	165,848.00	300.95	28,614.26	136,932.79
1110	Regular Ed	1.00-	1,241,588.00		652,634.45	588,953.55
1131	Regular Ed	4,200,003.00	1,636,276.00		921.52	1,635,354.48
1132	Regular Ed		11,494,277.00		6,311,995.35	5,182,281.65
1200	Elementary	774,708.00	932,091.00	27.86	496,589.49	435,463.65
1301	WEB-Middle	25,000.00	33,834.00	500.00	27,362.23	5,971.77
1303	Libr-Middl	3.00-				
1404	Start-Up C	6,528.00	6,528.00	300.00		6,228.00
	Total for Org 001, Fund 09 and Expense accounts	5,154,973.00	15,510,442.00	1,128.81	7,518,127.30	7,991,185.89

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STUDENT NUTRITION FUND

REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditures by Object
- Expenditures by Function

Fiscal201a**Account Object Summary-Balance**

Balances through January		Fiscal Year 2017/18		
Object	Description	Adopted Budget	Revised Budget	Revenue
Fund 13 - Student Nu				
8220	Federal Child Nutrition Program	600,000.00	600,000.00	388,282.49
8520	State Child Nutrition Programs	33,000.00	33,000.00	19,123.15
8631	Sale of Equipment and Supplies		5,000.00	3,945.52
8634	Food Service Sales	3,850,000.00	3,850,000.00	2,143,706.86
8661	Interest Apportionments	5,000.00	5,000.00	1,674.74
8699	All Other Local Revenue	6,000.00	1,000.00	130.00
	Total for Fund 13, Revenue accounts and Object 8000	4,494,000.00	4,494,000.00	2,556,862.76
				1,937,137.24

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2017 through 01/31/2018				Fiscal Year 2017/18	
Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
Fund 13 - Student Nu					
5310	SNS	4,494,000.00	4,494,000.00	2,556,862.76	1,937,137.24
	Total for Fund 13 and Revenue accounts	4,494,000.00	4,494,000.00	2,556,862.76	1,937,137.24

Fiscal206a

Comparative Report

Object Code	Account	2017/18 Adopted	2017/18 Revised Budget	2017/18 Encumbrance	2017/18 Actuals	2017/18 Account Balance
Fund 13 - Student Nutrition Services						
Expense						
2200	(CLASSIFIED SUPPORT SALARI	984,472.00	951,035.00		488,955.03	462,079.97
2300	(CLASSIFIED ADMINISTRATORS	595,722.00	599,051.00		326,783.38	272,267.62
2400	(CLERICAL, TECHNICAL AND O	175,759.00	147,545.00		80,476.32	67,068.68
	Total for Object 2000	1,755,953.00	1,697,631.00	.00	896,214.73	801,416.27
3200	(PUBLIC EMPLOYEE RETIREMEN	231,575.00	209,411.00		112,818.76	96,592.24
3300	(OASDI AND MEDICARE)	126,432.00	120,340.00		63,159.61	57,180.39
3400	(HEALTH AND WELFARE BENEFI	167,470.00	150,340.00		81,575.62	68,764.38
3500	(STATE UNEMPLOYMENT INSURA	834.00	791.00		417.38	373.62
3600	(WORKERS' COMPENSATION INS	26,293.00	25,420.00		13,419.24	12,000.76
	Total for Object 3000	552,604.00	506,302.00	.00	271,390.61	234,911.39
4300	(MATERIALS AND SUPPLIES)	247,908.00	226,183.00		5,952.37	101,897.49
4400	(NON-CAPITALIZED EQUIPMENT	37,533.00	42,533.00		1,802.15	8,709.10
46	(FOOD)	1,593,277.00	1,598,277.00		247,079.40	735,573.13
	Total for Object 4000	1,883,718.00	1,866,993.00	254,833.92	846,179.72	765,979.36
5200	(TRAVEL AND CONFERENCE)	7,000.00	7,000.00		500.00	413.54
5300	(DUES AND MEMBERSHIPS)	1,150.00	1,150.00			390.07
5500	(OPERATIONS AND HOUSEKEEPIN	22,000.00	22,000.00		10,334.47	7,665.53
5600	(RENTALS, LEASES, REPAIRS AN	89,900.00	89,900.00		26,208.06	30,669.19
5700	(DIRECT COST TRANSFERS)	1,535.00	6,101.00		6,017.61	592.39
5800	(PROFESSIONAL/CONSULTING A	22,250.00	17,250.00		4,517.27	8,055.52
5900	(COMMUNICATIONS)	3,700.00	3,700.00		1,078.59	2,621.41
	Total for Object 5000	147,535.00	147,610.00	.00	41,559.80	54,290.05
6200	(BUILDINGS AND IMPROVEMEN	2,600.00			2,600.00	2,600.00
6400	(NEW EQUIPMENT-CAPITALIZE	5,000.00			5,000.00	5,000.00
6500	(EQUIPMENT REPLACEMENT-CAP	29,350.00	34,350.00		30,732.63	3,617.37
	Total for Object 6000	36,950.00	41,950.00	.00	30,732.63	11,217.37
7300	(DIRECT/INDIRECT SUPPORT C	213,518.00	190,677.00		93,476.99	97,200.01

Grouped by Object, Filtered by User Permissions, (Org = 1, Online Status = N, Ending Date = 1/31/2018, Restricted? = Y, Fund = 01-63, Objct = 1-7, Obj Lvl = 2, Obj Digits = 1, Visual = N, Page Break Lvl = 1)

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Comparative Report

Object Code	Account	2017/18 Adopted Budget	2017/18 Revised Budget	2017/18 Encumbrance	2017/18 Actuals	2017/18 Account Balance
Fund 13 - Student Nutrition Services (continued)						
Expense (continued)						
Total for Fund 13 and Expense accounts		4,590,278.00	4,451,163.00	296,333.72	2,192,284.73	1,962,484.55

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2017 through 01/31/2018						Fiscal Year 2017/18
Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Fund 13 - Student Nu						
3700	Stud Nutri	4,352,160.00	4,235,886.00	286,059.25	2,091,142.21	1,858,684.54
7210	Adm-Cost T	213,518.00	190,677.00			97,200.01
8100	MAINT OPS	22,000.00	22,000.00	10,334.47		4,000.00
8502	Facility M	2,600.00	2,600.00			2,600.00
	Total for Fund 13 and Expense accounts	4,590,278.00	4,451,163.00	296,393.72	2,192,284.73	1,962,484.55

BUILDING FUND REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditures by Object
- Expenditures by Function

Fiscal201a**Account Object Summary-Balance****Balances through January**

Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Fund 21 - Building					
8650	Lease and Rental Income	2,776,195.00	3,037,001.00	1,757,609.42	1,279,391.58
8661	Interest Apportionments	46,400.00	38,761.00	8,703.98	30,057.02
8699	All Other Local Revenue	4,703.00	4,703.00	3,564.15	1,138.85
	Total for Fund 21, Revenue accounts and Object 8000	2,827,298.00	3,080,465.00	1,769,877.55	1,310,587.45

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2017 through 01/31/2018			Fiscal Year 2017/18		
Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
Fund 21 - Building					
0000	Unassigned	2,827,298.00	3,080,465.00	<u>1,769,877.55</u>	<u>1,310,587.45</u>
	Total for Fund 21 and Revenue accounts	<u>2,827,298.00</u>	<u>3,080,465.00</u>	<u>1,769,877.55</u>	<u>1,310,587.45</u>

Fiscal206a

Comparative Report

Object Code	Account	2017/18 Adopted		2017/18 Revised Budget		2017/18 Actuals		2017/18 Account Balance		
		Budget	Budget	Encumbrance	Budget	Actuals	Balance			
Fund 21 - Building										
Expense										
2200	(CLASSIFIED SUPPORT SALARI			10,000.00				5,563.13	4,436.87	
3300	(OASDI AND MEDICARE)			765.00				425.59	339.41	
3500	(STATE UNEMPLOYMENT INSURA			5.00				2.77	2.23	
3600	(WORKERS' COMPENSATION INS			150.00				83.29	66.71	
	Total for Object 3000	.00	920.00	.00	511.65	408.35		
4300	(MATERIALS AND SUPPLIES)			39,000.00				1,865.42	8,387.44	
4400	(NON-CAPITALIZED EQUIPMENT			25,000.00				24,047.00	577.30	
	Total for Object 4000	64,000.00	54,547.00	1,865.42	8,964.74	43,716.84		
5500	(OPERATIONS AND HOUSEKEEPIN			30,600.00				17,950.00	18,450.00	
5600	(RENTALS, LEASES, REPAIRS AN							594.49-	594.49	
5700	(DIRECT COST TRANSFERS)			164,947.00				157,407.00	140,747.00	
51	(PROFESSIONAL/CONSULTING A			68,042.00				46,291.00	22,872.86	
5900	(COMMUNICATIONS)			1,200.00				226.00	361.47	
	Total for Object 5000	264,789.00	239,774.00	44,096.00	44,096.00	57,749.84	137,928.16	
6100	(SITES AND IMPROVEMENT OF							47,691.00	45,755.00	
6200	(BUILDINGS AND IMPROVEMEN							98,759.00	6,175.80	
	Total for Object 6000	45,000.00	146,450.00	51,930.80	51,930.80	77,177.44	17,341.76	
7600	(OTHER FINANCING USES)			2,453,509.00				2,453,509.00	1,636,490.51	
	Total for Fund 21 and	2,827,298.00	2,905,200.00	97,892.22	97,892.22	1,786,457.31	1,020,850.47	
	Expense accounts									

Grouped by Object, Filtered by User Permissions, (Org = 1, Online Status = N, Ending Date = 1/31/2018, 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 07/01/2017 through 01/31/2018		Fiscal Year 2017/18				
Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Fund 21 - Building						
8502	Facility M	28,300.00	26,769.00			26,769.00
8507	Fac Op&Sup	345,489.00	424,922.00			177,062.98
9300	Transfers	2,453,509.00	2,453,509.00			817,078.49
	Total for Fund 21 and Expense accounts	2,827,298.00	2,905,200.00	97,892.22	1,786,457.31	1,020,850.47

GENERAL OBLIGATION

BONDS - 2012

REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditures by Object
- Expenditures by Function

Fiscal201a

Account Object Summary-Balance

Balances through January			Fiscal Year 2017/18		
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Fund 24 - Bond -2012					
8661	Interest Apportionments	260,000.00	557,648.00	145,647.79	412,000.21
	Total for Fund 24, Revenue accounts and Object 8000	260,000.00	557,648.00	145,647.79	412,000.21

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2017 through 01/31/2018				Fiscal Year 2017/18	
Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
Fund 24 - Bond -2012					
9114	Series C-2012	260,000.00	557,648.00	145,647.79	412,000.21
	Total for Fund 24 and Revenue accounts	260,000.00	557,648.00	145,647.79	412,000.21

Fiscal206a

Comparative Report

Object Code	Account	2017/18		2017/18		2017/18 Actuals	2017/18 Account Balance
		Adopted	Budget	Revised	Budget		
Fund 24 - General Obligation Bond -2012							
Expense							
2200	(CLASSIFIED SUPPORT SALARI	100,000.00	100,577.00			60,409.89	40,167.11
2300	(CLASSIFIED ADMINISTRATORS	313,799.00	313,799.00			183,049.58	130,749.42
2400	(CLERICAL, TECHNICAL AND O	76,934.00	76,934.00			44,141.58	32,792.42
2900	(OTHER CLASSIFIED SALARIES	100,000.00	100,924.00			73,577.81	27,346.19
	Total for Object 2000	590,733.00	592,234.00	.00	361,178.86	231,055.14
3100	(STATE TEACHERS RETIREMENT	22,815.00	22,815.00			22,511.51	303.49
3200	(PUBLIC EMPLOYEE RETIREMEN	36,754.00	36,335.00			21,176.40	15,158.60
3300	(OASDI AND MEDICARE)	33,026.00	32,941.00			16,032.80	16,908.20
3400	(HEALTH AND WELFARE BENEFI	38,316.00	37,573.00			21,978.33	15,594.67
3500	(STATE UNEMPLOYMENT INSURA	289.00	287.00			175.95	111.05
3600	(WORKERS' COMPENSATION INS	8,845.00	8,868.00			5,408.27	3,459.73
	Total for Object 3000	140,045.00	138,819.00	.00	87,283.26	51,535.74
4300	(MATERIALS AND SUPPLIES)	149,267.00	15,595.27			72,528.80	61,142.93
4400	(NON-CAPITALIZED EQUIPMENT	5,317.00	5,317.00			3,927.77	1,389.23
	Total for Object 4000	.00	154,584.00	15,595.27	76,456.57	62,532.16
5500	(OPERATIONS AND HOUSEKEEPIN	17,072.00	8,375.41			8,665.30	31.29
5600	(RENTALS,LEASES,REPAIRS AN	618,186.00	203,521.96			386,088.58	28,575.46
5800	(PROFESSIONAL/CONSULTING A	436,313.00	334,709.05			82,188.78	19,415.17
5900	(COMMUNICATIONS)	120.00	120.00			48.58	71.42
	Total for Object 5000	400,000.00	1,071,691.00	546,606.42	476,991.24	48,093.34
6100	(SITES AND IMPROVEMENT OF	306,760.00	257,298.95			12,607.21	36,853.84
6200	(BUILDINGS AND IMPROVEMEN	28,833,439.00	4,830,250.39			13,275,706.89	10,727,481.72
	Total for Object 6000	20,670,000.00	29,140,199.00	5,087,549.34	13,288,314.10	10,764,335.56
	Total for Fund 24 and	21,800,778.00	31,097,527.00	5,649,751.03	14,290,224.03	11,157,551.94
	Expense accounts						

Grouped by Object, Filtered by User Permissions, (Org = 1, Online Status = N, Ending Date = 1/31/2018, 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 07/01/2017 through 01/31/2018				Fiscal Year 2017/18		
Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Fund 24 - Bond -2012						
8502	Facility M	21,800,778.00	31,097,527.00	5,649,751.03	14,290,224.03	11,157,551.94
	Total for Fund 24 and Expense accounts	21,800,778.00	31,097,527.00	5,649,751.03	14,290,224.03	11,157,551.94

CAPITAL FACILITIES REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditures by Object
- Expenditures by Function

Fiscal201a**Account Object Summary-Balance**

Balances through January		Fiscal Year 2017/18		
Object	Description	Adopted Budget	Revised Budget	Revenue
Fund 25 - Capital Fa				
8661	Interest Apportionments	8,500.00	15,623.00	3,787.80
8681	Mitigation/Developer Fees	600,000.00	622,646.00	328,871.76
	Total for Fund 25, Revenue accounts and Object 8000	608,500.00	638,269.00	332,659.56
				305,609.44

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2017 through 01/31/2018				Fiscal Year 2017/18
Resource	Description	Adopted Budget	Revised Budget	Revenue
Fund 25 - Capital Fa				
0000	Unassigned	608,500.00	638,269.00	332,659.56
	Total for Fund 25 and Revenue accounts	608,500.00	638,269.00	332,659.56
				305,609.44

Fiscal206a

Comparative Report

Object Code	Account	2017/18 Adopted	2017/18		2017/18 Actuals	2017/18 Encumbrance	2017/18 Budget	2017/18 Account Balance						
			Revised	Budget										
Fund 25 - Capital Facilities/Developer F														
Expense														
2200	(CLASSIFIED SUPPORT SALARI		2,000.00	2,000.00			419.04	1,580.96						
3300	(OASDI AND MEDICARE)		153.00	153.00			32.06	120.94						
3500	(STATE UNEMPLOYMENT INSURA		1.00	1.00			.21	.79						
3600	(WORKERS' COMPENSATION INS		30.00	30.00			6.27	23.73						
	Total for Object 3000		184.00	184.00			38.54	145.46						
4300	(MATERIALS AND SUPPLIES)		4,000.00	32,900.00	23,862.56	1,148.00		7,889.44						
5600	(RENTALS,LEASES,REPAIRS AN		237,068.00	298,595.00	119,170.24	178,068.93		1,355.83						
5700	(DIRECT COST TRANSFERS)		20,700.00	20,700.00				20,700.00						
5800	(PROFESSIONAL/CONSULTING A		8,000.00	34,410.00	13,125.00	17,306.63		3,978.37						
	Total for Object 5000		265,768.00	353,705.00	132,295.24	195,375.56		26,034.20						
6200	(BUILDINGS AND IMPROVEMEN		200,000.00	69,909.00	30,240.00	8,454.48-		48,123.48						
	Total for Fund 25 and													
	Expense accounts													
			471,952.00	458,698.00	186,397.80	188,526.66		83,773.54						

Fiscal218a**Account Component Summary-Activity Change****Activity for 07/01/2017 through 01/31/2018**

						Fiscal Year 2017/18
Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Fund 25 - Capital Fa						
7200	Ad-Business	19,500.00	19,500.00			19,500.00
8501	Fac Acquir	452,452.00	439,198.00			64,273.54
	Total for Fund 25 and Expense accounts	471,952.00	458,698.00	186,397.80	188,526.66	83,773.54

SELF-FUNDED INSURANCE REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditures by Object
- Expenditures by Function

Fiscal201a

Account Object Summary-Balance

Balances through January

Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Fund 62 - Self-Manag					
8661	Interest Apportionments	15,650.00	15,650.00	12,247.72	3,402.28
8671	H&W Contributions-Retirees	2,409,881.00	2,409,881.00	1,255,982.07	1,153,898.93
8672	H&W Contributions-Leave w/o Pa	49,877.00	49,877.00	23,126.91	26,750.09
8674	Self Insurance Premium Contrib	19,244,839.00	19,244,839.00	10,855,805.27	8,389,033.73
8676	H&W Contributions-COBRA	61,231.00	61,231.00	37,150.02	24,080.98
8699	All Other Local Revenue	1,800.00	1,800.00	131,044.42	129,244.42
8919	Other Interfund Transfers In			303,204.30	303,204.30-
	Total for Fund 62, Revenue accounts and Object 8000	21,783,278.00	21,783,278.00		9,164,717.29

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2017 through 01/31/2018				Fiscal Year 2017/18	
Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
Fund 62 - Self-Manag					
0000	Unassigned	21,783,278.00	21,783,278.00	12,618,560.71	9,164,717.29
	Total for Fund 62 and Revenue accounts	21,783,278.00	21,783,278.00	12,618,560.71	9,164,717.29

Fiscal206a

Comparative Report

Object Code	Account	2017/18		2017/18		2017/18	
		Adopted Budget	Revised Budget	Encumbrance Budget	Actuals	Balance	
Fund 62 - Self-Managed Insurance							
Expense							
1300	(CERTIFICATED ADMINISTRATO	41,708.00	41,708.00		24,329.83	17,378.17	
2400	(CLERICAL, TECHNICAL AND O	46,352.00	46,352.00		27,038.48	19,313.52	
3100	(STATE TEACHERS RETIREMENT	6,019.00	6,019.00		3,510.78	2,508.22	
3200	(PUBLIC EMPLOYEE RETIREMEN	7,324.00	7,199.00		4,199.37	2,999.63	
3300	(OASDI AND MEDICARE)	4,047.00	4,026.00		2,352.64	1,673.36	
3400	(HEALTH AND WELFARE BENEFI	5,529.00	5,878.00		3,398.50	2,479.50	
3500	(STATE UNEMPLOYMENT INSURA	43.00	43.00		25.00	18.00	
3600	(WORKERS' COMPENSATION INS	1,319.00	1,319.00		769.09	549.91	
	Total for Object 3000	24,281.00	24,484.00		.00	14,255.38	10,228.62
5400	(INSURANCE)	20,911,846.00	21,214,146.00		8,883,896.48	12,106,365.75	223,883.77
5700	(DIRECT COST TRANSFERS)	1,427.00	1,427.00				1,427.00
6 5800	(PROFESSIONAL/CONSULTING A	310,000.00	310,000.00		140,458.27	169,541.73	
	Total for Object 5000	21,223,273.00	21,525,573.00		8,883,896.48	12,246,824.02	394,832.50
7600	(OTHER FINANCING USES)	40,000.00					
	Total for Fund 62 and Expense accounts	21,375,614.00	21,638,117.00		8,883,896.48	12,312,447.71	441,772.81

Grouped by Object, Filtered by User Permissions, (Org = 1, Online Status = N, Ending Date = 1/31/2018, 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 07/01/2017 through 01/31/2018**

Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Fiscal Year 2017/18
Fund 62 - Self-Manag						
6000	ENTERPRISE	21,335,614.00	21,638,117.00	8,883,896.48	12,312,447.71	441,772.81
9300	Transfers	40,000.00				
	Total for Fund 62 and Expense accounts	21,375,614.00	21,638,117.00	8,883,896.48	12,312,447.71	441,772.81

SELF-FUNDED WORKER'S COMPENSATION REPORTS

- Revenue by Object
- Revenue by Resource
- Expenditures by Object
- Expenditures by Function

Fiscal201a

Account Object Summary-Balance

Balances through January		Fiscal Year 2017/18			
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Fund 63 - Workers' C					
8661	Interest Apportionments	20,000.00	31,994.00	7,998.60	23,995.40
8678	Workers' Compensation Premiums	1,891,105.00	1,844,711.00	1,011,697.78	833,013.22
	Total for Fund 63, Revenue accounts and Object 8000	1,911,105.00	1,876,705.00	1,019,696.38	857,008.62

Fiscal218a**Account Component Summary-Activity Change**

Activity for 07/01/2017 through 01/31/2018			Fiscal Year 201718		
Resource	Description	Adopted Budget	Revised Budget	Revenue	Net Change to Balance
Fund 63 - Workers' C					
0000	Unassigned	1,911,105.00	1,876,705.00	1,019,696.38	857,008.62
	Total for Fund 63 and Revenue accounts	1,911,105.00	1,876,705.00	1,019,696.38	857,008.62

Fiscal1206a**Comparative Report**

Object Code	Account	2017/18		2017/18		2017/18 Balance		
		Adopted	Budget	Revised	Encumbrance			
Fund 63 - Workers' Compensation								
Expense								
1300	(CERTIFICATED ADMINISTRATOR)	41,708.00		41,708.00		24,329.90		
2300	(CLASSIFIED ADMINISTRATORS	22,840.00		22,840.00		13,323.17		
2400	(CLERICAL, TECHNICAL AND O	30,901.00		30,901.00		18,025.56		
	Total for Object 2000	53,741.00		.00		31,348.73		
3100	(STATE TEACHERS RETIREMENT	6,019.00		6,019.00		3,510.78		
3200	(PUBLIC EMPLOYEE RETIREMEN	8,377.00		8,234.00		4,803.54		
3300	(OASDI AND MEDICARE)	4,008.00		3,921.00		2,042.97		
3400	(HEALTH AND WELFARE BENEFI	6,203.00		6,443.00		3,737.19		
3500	(STATE UNEMPLOYMENT INSURA	46.00		46.00		27.19		
3600	(WORKERS' COMPENSATION INS	1,430.00		1,430.00		833.70		
3900	(OTHER BENEFITS)	750.00		750.00		437.50		
	Total for Object 3000	26,833.00		26,843.00		.00		
4300	(MATERIALS AND SUPPLIES)	253.00				15,392.87		
5400	(INSURANCE)	1,793,780.00		1,789,716.00		1,052,801.00		
5700	(DIRECT COST TRANSFERS)	1,427.00		198,573.00-		198,573.00-		
5800	(PROFESSIONAL/CONSULTING A	29,430.00		15,918.00		3,100.00		
	Total for Object 5000	1,824,637.00		1,607,061.00		1,055,901.00		
						551,160.00		
	Total for Fund 63 and					602,380.50		
	Expense accounts							
	Total for Org 001 -					101,732,483.85		
	Cupertino Union School							
	District							

Fiscal1218a**Account Component Summary-Activity Change**

Activity for 07/01/2017 through 01/31/2018						Fiscal Year 2017/18
Function	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Net Change to Balance
Fund 63 - Workers' C						
6000	ENTERPRISE	1,947,172.00	1,729,353.00		1,126,972.50	602,380.50
	Total for Fund 63 and Expense accounts	1,947,172.00	1,729,353.00	.00	1,126,972.50	602,380.50

SUPPLEMENTAL INFORMATION

- Multi-Year Projections
- Multi-Year Assumptions
- CEEF Grant

MULTI-YEAR PROJECTION
w/ 3 YEARS HISTORY
SECOND INTERIM BUDGET 2017-2018
GENERAL FUNDS (01-09)

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Projected Average Daily Attendance (P-2 ADA)	18694	18579	18256	17732	17,195	16,825	16,598	16,472
LCFF Funding per ADA	18889	18694	18579	18,214	17,732	17,195	16,825	16,598
AUDITED BEGINNING FUND BALANCE, 7/1.	\$ 28,311,677	\$ 21,111,790	\$ 28,508,124	\$ 33,212,000	\$ 30,022,898	\$ 34,620,446	\$ 34,984,438	\$ 34,846,458
DESCRIPTION REVENUE								
LCFF SOURCE 8010-8099	125,310,156	141,561,265	147,819,998	147,800,633	151,677,213	151,101,799	152,277,808	155,166,662
FEDERAL REVENUES 8100-8299	4,285,871	4,309,875	4,090,524	4,438,181	3,933,358	3,933,358	3,933,358	3,933,358
STATE REVENUE 8300-8599	10,273,953	23,993,264	15,594,642	15,394,461	16,667,911	11,353,863	11,317,621	11,317,621
LOCAL REVENUE 8600-8799	23,609,327	19,800,251	20,336,180	17,385,598	17,398,143	17,414,748	17,431,267	17,448,565
OTHER FINANCING 8900-8999	2,655,137	2,493,472	2,638,500	2,453,509	2,453,509	2,453,509	2,453,509	2,453,509
TOTAL REVENUE	166,134,444	192,098,126	190,479,844	187,472,382	192,130,133	186,257,277	187,410,431	190,319,715
DESCRIPTION EXPENDITURES								
CERTIFICATED SALARIES	85,065,909	91,831,182	90,056,446	87,877,696	85,766,007	84,927,468	84,898,195	85,365,477
CLASSIFIED SALARIES	30,195,167	32,398,108	33,966,579	32,825,330	32,237,660	32,654,675	33,078,154	33,508,196
EMPLOYEE BENEFITS	33,511,866	37,725,545	39,920,603	42,431,876	43,719,127	45,646,043	47,130,234	47,275,630
BOOKS & SUPPLIES	11,101,726	8,598,931	6,650,731	8,683,156	6,327,858	6,223,816	6,151,959	6,107,855
SERVICES & OTHER OPERATING	13,268,207	13,805,473	14,699,782	18,744,440	19,145,086	16,453,403	16,741,988	16,737,117
CAPITAL OUTLAY	276,199	434,038	572,409	183,236	528,084	179,118	179,118	179,118
OTHER OUTGO	(84,742)	(91,486)	(90,581)	(84,849)	(191,237)	(191,237)	(631,237)	(631,237)
TOTAL EXPENDITURES	173,334,330	184,701,791	185,775,970	190,661,484	187,532,586	185,893,286	187,548,411	188,542,156
REVENUE LESS EXPENDITURES	(7,199,887)	7,396,335	4,703,875	(3,189,102)	4,597,548	363,992	(137,980)	1,777,559
ESTIMATED ENDING FUND BALANCE	21,111,790	28,508,125	33,211,999	30,022,898	34,620,446	34,984,438	34,846,458	36,624,017
COMPONENTS OF ENDING BALANCE (GASB 54)								
Nonspendable (Working Capital)	374,945	372,476	464,032	383,419	245,000	235,000	235,000	235,000
Restricted								
Categorical Programs	2,670,884	6,133,642	8,071,317	5,169,683	3,023,479	2,715,607	2,247,140	1,628,164
Assigned:								
Various Carryovers/Old Tier III	4,046,864	3,771,377	3,748,671	3,889,653	3,290,725	3,290,725	3,290,725	3,290,725
One Time Funds for Outstanding Mandate Claims	964,508	6,038,011	6,739,143	5,367,161	5,367,161	5,367,161	5,367,161	5,367,161
Mandated Block Grant			3,042,278	3,189,382	3,189,382	3,189,382	3,189,382	3,189,382
LCFF Supplemental			651,521	583,909	-	-	-	-
Unassigned/Unappropriated:								
Reserve for Economic Uncertainties (3%)	5,600,085	5,770,549	5,573,279	5,719,845	5,625,978	5,576,799	5,626,452	5,656,265
Additional Reserve for Future Downturn (3%)	5,600,085	5,770,549	5,573,279	5,719,845	5,625,978	5,576,799	5,626,452	5,656,265
Total Reserve	11,200,171	11,541,098	11,146,558	11,439,689	11,251,955	11,153,597	11,252,905	11,312,529
Available Reserves \$	0							
Unassigned Fund Balance	1,854,419	0	0	0	8,252,744	9,032,966	9,264,145	11,601,056

**CUPERTINO UNION SCHOOL DISTRICT
ASSUMPTIONS USED IN MULTI-YEAR PROJECTION
SECOND INTERIM BUDGET 2017-18**

<u>Description</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
Projected Average Daily Attendance (P-2) *	17,732	17,195	16,825	16,598	16,472
Funded Average Daily Attendance	18,214	17,732	17,195	16,825	16,598
LCFF Funding per ADA	\$ 7,721	\$ 8,139	\$ 8,349	\$ 8,590	\$ 8,867
COLA - Cost of Living Adjustment	1.56%	2.51%	2.41%	2.80%	3.17%
California CPI	3.18%	3.22%	3.04%	2.94%	2.99%
Parcel Tax Revenue	\$ 8,645,500	\$ 8,645,500	\$ 8,645,500	\$ 8,645,500	\$ 8,645,500
Lottery, Non-Prop 20, Per ADA	\$ 146	\$ 146	\$ 146	\$ 146	\$ 146
Lottery, Prop-20, Per ADA	\$ 48	\$ 48	\$ 48	\$ 48	\$ 48
Certificated Salaries					
Projected Retirement (FTE) - Teachers	(14.00)	(14.00)	(13.00)	(13.00)	(13.00)
Projected Staff Reduction/Growth (FTE)	6.19	(31.50)	(18.00)	(10.00)	(5.00)
Classified Salaries					
Projected Retirement (FTE)	(17.00)	(5.00)	(5.00)	(5.00)	(5.00)
Projected Staff Reduction/Growth (FTE)	(28.07)	(14.50)	0.00	0.00	0.00
CalSTRS Rate	14.43%	16.28%	18.13%	19.10%	19.10%
CalPERS Rate	15.53%	17.70%	20.00%	22.70%	23.70%
Health & Welfare Benefit	\$13,572,681	\$13,572,681	\$13,572,681	\$13,572,681	\$13,572,681

* Estimates

Other Assumptions:

2018-2019

Revenues:

UNRESTRICTED

Increase in LCFF funding	\$3,696,354
Increase One Time Discretionary Funds	\$2,557,021
Decrease Non Prop 20 Revenue	(\$255,887)
Decrease Mandate Block Grant (\$30.34*18,197.59 ADA)	(\$405)
Increase Other State Revenue per COLA	\$1,564
Increase Local Revenue using CPI	\$17,045
Increase General Fund contributions	(1,012,361)

RESTRICTED

Decrease Prop 20 Revenue	(\$157,747)
Remove 17-18 Energy Grant	(\$894,530)
Increase Other State Revenue per COLA	\$762
Reduction of estimated Interest earning	(\$4,500)
Increase SpEd Revenue (COLA)	\$180,226
Increase Mental Health Revenue (COLA)	\$22,672
Increase Special Education Encroachment	\$807,735
Increase encroachment (RRMA/Other Local)	\$204,626

**CUPERTINO UNION SCHOOL DISTRICT
ASSUMPTIONS USED IN MULTI-YEAR PROJECTION
SECOND INTERIM BUDGET 2017-18**

Expenditures:

UNRESTRICTED

Reduction of 28 Cert FTE due to declined enrollment (Sal/Ben)	(\$3,302,627)
Average Step and Column Increase (Sal/Ben)	\$1,378,480
Increase in STRS/PERS cost	\$1,743,503
Average Savings in Retirees (14 Cert/5 Class, Sal/Ben)	(\$1,100,957)
Reduction of 20 Certificated positions	(\$2,506,277)
Reduction of 7.5 Certificated Mgmt positions	(\$1,444,729)
Reduction of 15.5 Classified positions	(\$1,220,008)
Reduction of 2 FTE Classified Mgmt positions	(\$225,459)
Add back 20 Certificated positions	\$2,671,976
Add back 4 Certificated Mgmt positions	\$892,417
Add back 3 Classified positions	\$260,772
Transfer salary/benefits from Fund 62 to 01	\$115,816
One-time board election cost	\$150,000
Increase in Utility Cost per CPI	\$143,018
Reduced Lottery budget due to decrease in Revenue	(\$255,887)
Reduction of Capital Outlay budget	(\$4,118)
Remove carryover from prior year	(\$283,350)
Increase budget for LCFF Suppl (from fund bal)	\$583,909
Increase budget for Def. Maint. (from fund bal)	\$348,966
Indirect Cost from Enterprise Fund	\$100,000

RESTRICTED

Average Step and Column Increase (Sal/Ben)	\$422,658
Increase in STRS/PERS cost	\$563,358
Elimination of Educator Effective Grant (from fund bal)	(\$147,721)
Increase Energy Grant budget to use up ending fund bal	\$538,262
Reduce Lottery Prop 20 budget due to decrease in revenue	(\$115,484)
Reduce budget from prior year carryover	(\$1,944,411)

2019-2020

Revenues:

UNRESTRICTED

Decrease in LCFF funding	(\$752,803)
Remove One Time Discretionary from 18-19	(\$5,230,819)
Decrease Non Prop 20 Revenue	(\$78,300)
Decrease Mandate Block Grant	(\$3,791)
Increase Other State Revenue per COLA	\$1,539
Increase Local Revenue per CPI (Civic Center/Transp)	\$16,605
Increase Special Ed/Transportation Encroachment	(\$645,544)

RESTRICTED

Decrease Prop 20 Revenue	(\$25,742)
Increase Other State Revenue per COLA	\$750
Increase SpEd Revenue (COLA)	\$177,389
Increase Mental Health Revenue (COLA)	\$22,315
Increase Special Education Encroachment	\$646,161
Decrease encroachment (RRMA/Other Local)	(\$616)

**CUPERTINO UNION SCHOOL DISTRICT
ASSUMPTIONS USED IN MULTI-YEAR PROJECTION
SECOND INTERIM BUDGET 2017-18**

Expenditures:

UNRESTRICTED

Reduction of 18 Cert FTE due to declined enrollment (Sal/Ben)	(\$2,155,713)
Average Step and Column Increase (Sal/Ben)	\$1,365,495
Increase in STRS/PERS cost	\$1,777,659
Average Savings in Retirees (13 Cert/5 Class, Sal/Ben)	(\$770,195)
Board election cost, remove one time cost	(\$150,000)
Increase in Utility Cost per CPI	\$139,371
Reduce Non Prop 20 budget (reduced revenue)	(\$78,300)
Remove 18-19 LCFF Suppl Fund Balance budget	(\$583,909)
Remove 18-19 Deferred Maint Fund Balance budget	(\$348,966)
Indirect Cost from Enterprise Fund	\$100,000

RESTRICTED

Average Step and Column Increase (Sal/Ben)	\$429,210
Increase in STRS/PERS cost	\$591,590
Elimination of Energy Grant budget	(\$2,097,146)
Reduce Lottery Prop 20 budget due to decreased revenue	(\$25,742)

2020-2021

Revenues:

UNRESTRICTED

Increase in LCFF funding	\$964,947
Decrease Non Prop 20 Revenue	(\$54,078)
Increase Mandate Block Grant	\$3,207
Increase Other State Revenue per COLA	\$1,832
Increase Local Revenue per CPI (Civic Center/Transp)	\$16,518
Increase Special Ed/Transportation Encroachment	(\$649,911)

RESTRICTED

Decrease Prop 20 Revenue	(\$17,779)
Increase Other State Revenue per COLA	\$893
Increase SpEd Revenue (COLA)	\$211,062
Increase Mental Health Revenue (COLA)	\$26,551
Increase Special Education Encroachment	\$560,366
Increase encroachment (RRMA/Other Local)	\$89,545

Expenditures:

UNRESTRICTED

Reduction of 10 Cert FTE due to declined enrollment (Sal/Ben)	(\$1,207,113)
Average Step and Column Increase (Sal/Ben)	\$1,364,859
Increase in STRS/PERS cost	\$1,217,983
Average Savings in Retirees (13 Cert/5 Class, Sal/Ben)	(\$733,175)
Board election cost	\$150,000
Increase in Utility Cost per CPI	\$138,586
Reduce Non Prop 20 budget (reduced revenue)	(\$54,078)
Indirect Cost from Enterprise Fund	\$540,000

RESTRICTED

Average Step and Column Increase (Sal/Ben)	\$436,222
Increase in STRS/PERS cost	\$540,834
Reduce Lottery Prop 20 budget due to decreased revenue	(\$17,779)

CUPERTINO UNION SCHOOL DISTRICT
ASSUMPTIONS USED IN MULTI-YEAR PROJECTION
SECOND INTERIM BUDGET 2017-18

2021-2022

Revenues:

UNRESTRICTED

Increase in LCFF funding	\$2,643,212
Decrease Non Prop 20 Revenue	(\$33,192)
Increase Mandate Block Grant	\$12,718
Increase Other State Revenue per COLA	\$2,495
Increase Local Revenue per CPI (Civic Center/Transp)	\$17,298
Increase Special Ed/Transportation Encroachment	(\$224,084)

RESTRICTED

Decrease Prop 20 Revenue	(\$10,912)
Increase Other State Revenue per COLA	\$1,216
Increase SpEd Revenue (COLA)	\$287,487
Increase Mental Health Revenue (COLA)	\$36,166
Increase Special Education Encroachment	\$174,964
Increase encroachment (RRMA/Other Local)	\$49,120

Expenditures:

UNRESTRICTED

Reduction of 5 Cert FTE due to declined enrollment (Sal/Ben)	(603,557)
Average Step and Column Increase (Sal/Ben)	\$1,371,799
Increase in PERS cost	\$188,730
Average Savings in Retirees (13 Cert/5 Class, Sal/Ben)	(\$734,290)
Board election cost, remove one time cost	(\$150,000)
Increase in Utility Cost per CPI	\$145,128
Reduce Non Prop 20 budget (reduced revenue)	(\$33,192)
Indirect Cost from Enterprise Fund	\$540,000

RESTRICTED

Average Step and Column Increase (Sal/Ben)	\$442,619
Increase in PERS cost	\$153,503
Reduce Lottery Prop 20 budget due to decreased revenue	(\$10,352)

CUPERTINO EDUCATIONAL ENDOWMENT FOUNDATION (CEEF) GRANTS

SCHOOL SITE	2016-2017 Grant	2017-2018 Grant	1985-2018 Cumulative Grants
Instructional Materials/Staff Development	\$	\$	\$ 1,437,624
Grants for Teacher Initiated Projects			292,000
School Libraries			192,927
Arts & Technology Matching Funds	75,000	75,000	1,570,700
K-3 Classroom Music Funds	100,000		1,197,402
Middle School Music		50,000	75,000
Great Schools Week			44,966
School Safety Grant			6,800
School Literacy Books			93,000
Total School Grants	175,000	125,000	4,910,419
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	4,591,000
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	7,622,723
TOTAL ALL GRANTS	\$ 475,000	\$ 425,000	\$ 12,533,142