



2016 – 2017 Unaudited Actual Report

“User-Friendly” Budget

Board of Trustees

Laura Blakely, Trustee
Greg Coladonato, Trustee
Jose Gutiérrez, Jr., Trustee
Ellen Wheeler, Trustee
Tamara Wilson, Trustee

Superintendent

Ayindé Rudolph, Ed.D.

Associate Superintendent/Chief Business Officer

Robert Clark, Ed.D.

Director/Fiscal Services

Maria Liu

7 September 2017

2016 – 2017 Unaudited Actual Report Executive Summary

The Budget Timeline

The budget process of a school district requires the district to produce and adopt a budget by June 30 for the upcoming year. The Board is required to certify twice each year that the District is able to meet its financial obligations during the year. The two intermediary reports afford the district the opportunity to adjust the budget's revenues and expenditures based on the current climate and events. The First Interim Report reflects activities for July 1 – October 31 and is adopted by December 15. The Second Interim Report covers July 1 – January 31 and is adopted by March 15. By September 15, the district publishes the Unaudited Actual based on July 1 – June 30 of the previous year.

2016 – 2017 Unaudited Actual Report Highlights

The projected General Fund Unrestricted ending balance for 2016-2017 is \$22,244,008, which is a 33.4% reserve, with total revenues at \$66,726,141 and total expenditures at \$66,560,792. There was a surplus of \$165,349 in the General Fund at year-end. A few of the highlights include: the first full year of the Strategic Plan 2021 implementation, the pilot of the Response to Instruction Program, the adoption of the new language arts curriculum; an increase in staff compensation by 8%; an increase in the assessed valuation of local property by 12.7%; and, the passage of Measure B Parcel Tax in May and the end of Measure C Parcel Tax in June 2017.

Recommendation

The presented 2016-2017 Unaudited Actual Report reflects the changing priorities of the District shifting to the Strategic Plan 2021. Staff recommends the Board of Trustees receive the 2016-2017 Unaudited Actual Report as presented.

Dr. Robert Clark
Associate Superintendent/Chief Business Officer



General Fund - Unaudited Actual Report
General Fund Summary

	Unrestricted Programs	Restricted Programs	Combined
Beginning Balance, July 1, 2016	\$21,366,570	\$3,597,486	\$24,964,056
Total Revenues	\$40,646,721	\$26,079,420	\$66,726,141
Total Expenditures	\$39,769,283	\$26,791,509	\$66,560,792
Net Increase/(Decrease)	\$877,438	(\$712,089)	\$165,349
Ending Balance, June 30, 2017	\$22,244,008	\$2,885,397	\$25,129,405

Reserve Level

33.4%

(Unrestricted Ending Balance divided by Total Combined Expenditures)

General Fund - Unaudited Actual Report
2017-2020
Multi-Year Projection (MYP)

	2017-2018 Adopted Budget (June 2017)			
	2016-2017	2017-2018	2018-2019	2019-2020
Beginning Balance, July 1	\$24,964,056	\$25,129,405	\$22,163,166	\$18,996,356
Total Revenues	\$66,726,141	\$66,641,072	\$69,209,114	\$71,029,463
Total Expenditures	\$66,560,792	\$69,607,311	\$72,375,924	\$74,818,540
Net Increase/(Decrease)	\$165,349	(\$2,966,239)	(\$3,166,810)	(\$3,789,077)
Ending Balance, June 30	\$25,129,405	\$22,163,166	\$18,996,356	\$15,207,279

Reserve Level

33.4%

29.9%

25.4%

19.6%

Projected Reserve Level, updated with 2016-2017 ending balance
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General Fund - Unaudited Actual Report

Revenues - Summary

	2016-2017 Unaudited Actual	2017-2018 Budget Adoption	2016-2017 Second Interim	2016-2017 First Interim	2016-2017 Budget Adoption
Fund 01 - General Fund - Unrestricted Resources					
Unrestricted Resources	40,646,721	39,677,019	38,364,075	38,996,167	36,680,162
Total Unrestricted Resources	40,646,721	39,677,019	38,364,075	38,996,167	36,680,162
Fund 01 - General Fund - Restricted Resources					
Federal Resources	2,394,189	1,822,611	2,187,252	2,172,429	1,786,781
State Resources	13,543,812	14,719,555	14,111,571	13,889,201	13,299,066
Local Resources	10,141,420	10,421,887	11,324,936	11,234,926	10,811,583
Total Restricted Resources	26,079,421	26,964,053	27,623,759	27,296,556	25,897,430
Total Revenue - Unrestricted and Restricted	\$ 66,726,142	\$ 66,641,072	\$ 65,987,834	\$ 66,292,723	\$ 62,577,592

Contribution from Unrestricted General Fund to Unrestricted/Restricted General Fund and Other Funds

Special Education (RS 6500)	8,811,256	9,630,598	9,127,604	9,098,608	8,983,345
Restricted Maintenance-Required (RS8150)	1,984,608	2,100,000	2,070,000	2,052,083	1,900,000
Restricted Maintenance-Additional (RS8150)	780,602	1,400,000	1,595,990	1,804,792	1,952,946
Stretch to Kindergarten	37,156	30,000	30,000	30,000	30,000
Fund 12 Preschool	217,370	237,787	214,116	206,741	206,741
Fund 13 Food & Nutrition Services	189,822	248,512	280,136	280,136	407,703
	\$ 12,020,814	\$ 13,646,897	\$ 13,317,846	\$ 13,472,360	\$ 13,480,735

General Fund - Unaudited Actual Report

Revenues - Details

Resource Number	Resource Title	2016-2017 Unaudited Actual	2017-2018 Budget Adoption	2016-2017 Second Interim	2016-2017 First Interim	2016-2017 Budget Adoption
Fund 01 - General Fund - Unrestricted Resources						
0000	Unrestricted Resources-Undesignated	38,410,676	37,924,103	36,639,215	37,291,380	34,968,757
0120	Site: Donations-General	152,050				
0130	Site: Donations-PTA	261,345				
0131	Site: Donations-(specific purpose donations)	76,562				
0135	Site: Donations-Huff-Enrichment	5,080				
1100	State Lottery: Unrestricted	751,947	739,728	739,728	719,817	719,817
1400	Education Protection Account (EPA)	989,060	1,013,188	985,132	984,970	991,588
	Contribution to Restricted Programs	-	-	-	-	
	Total Unrestricted Resources	40,646,721	39,677,019	38,364,075	38,996,167	36,680,162
Fund 01 - General Fund - Restricted Resources						
Federal Resources - Revenues						
3010	Title I Part A - Basic Grant	583,302	306,479	566,148	556,653	371,851
3310	SPED: IDEA Basic Entitlement	848,201	849,919	838,672	833,275	829,541
3311	SPED: Students in Private Schools	6,813	1,780	1,780	1,780	1,780
3315	SPED: IDEA Preschool Grant	60,932	60,933	57,669	57,669	56,215
3320	SPED: IDEA Preschool Local Entitlement	197,047	197,047	123,502	123,502	120,387
3327	SPED: IDEA Mental Health Services	49,696	49,696	49,696	49,696	49,275
3345	SPED: IDEA Preschool Staff Development	1,030	484	484	484	472
4035	Title II Part A - Teacher Quality	193,928	143,410	193,803	193,872	145,034
4201	Title III - Immigrant Education Program	47,344	26,169	34,989	34,989	15,652
4203	Title III - Limited English Proficiency Student Program	290,271	136,694	270,509	270,509	146,574
5640	Medi-Cal Billing Option	115,625	50,000	50,000	50,000	50,000
	Total Federal Resources	\$ 2,394,189	\$ 1,822,611	\$ 2,187,252	\$ 2,172,429	\$ 1,786,781
State Resources - Revenues						
6010	After School Education and Safety (ASES)	400,091	378,549	400,091	400,091	400,091
6300	State Lottery - Instructional Materials	247,065	231,165	231,165	210,804	210,804
6500	Special Education, AB602	11,247,890	12,024,816	11,422,423	11,220,414	11,146,781
6512	SPED: Mental Health Services	260,412	259,366	260,276	260,276	258,449
7690	STRS On-Behalf Pension Contribution	1,388,354	1,825,659	1,797,616	1,797,616	1,782,941

General Fund - Unaudited Actual Report

Revenues - Details

Resource Number	Resource Title	2016-2017 Unaudited Actual	2017-2018 Budget Adoption	2016-2017 Second Interim	2016-2017 First Interim	2016-2017 Budget Adoption
Total State Resources		\$ 13,543,812	\$ 14,719,555	\$ 14,111,571	\$ 13,889,201	\$ 13,299,066
Local Resources - Revenues						
8150	Maintenance - Ongoing and Major (Contribution from Gen Fund)	2,809,756	3,500,000	3,665,990	3,856,875	3,852,946
9100	Parcel Tax: Measure B (2017-2027)	2,838,822	2,800,000	2,800,000	2,800,000	2,800,000
9120	Site: Donations-General		-	74,330	39,625	
9130	Site: Donations-PTA		-	132,236	77,173	
9131	Site: Donations-CR-Music		-	66,779	18,692	
9135	Site: Donations-HU-Enrichment		-	5,080	4,840	
9512	Mountain View Education Foundation	734,749	747,899	747,899	747,899	747,899
9550	El Camino Hospital Community Benefit Health Care	196,286	190,488	220,322	220,322	227,238
9552	School Link Services	190,512	250,000	250,000	250,000	250,000
9570	Grant: Google	286,000	-	286,000	286,000	
9580	Stretch to Kinder	68,494	59,500	59,500	59,500	59,500
9590	Shoreline Special Tax District	3,016,801	2,874,000	3,016,800	2,874,000	2,874,000
Total Local Resources		\$ 10,141,420	\$ 10,421,887	\$ 11,324,936	\$ 11,234,926	\$ 10,811,583
Total Restricted Resources		\$ 26,079,421	\$ 26,964,053	\$ 27,623,759	\$ 27,296,556	\$ 25,897,430

General Fund - Unaudited Actual Report

Expenditures - Summary

	2016-2017 Unaudited Actual	2017-2018 Budget Adoption	2016-2017 Second Interim	2016-2017 First Interim	2016-2017 Budget Adoption
Fund 01 - General Fund - Unrestricted Resources					
Unrestricted Resources	39,769,284	41,130,854	40,279,457	40,851,543	38,700,324
Total Unrestricted Resources	39,769,284	41,130,854	40,279,457	40,851,543	38,700,324
Fund 01 - General Fund - Restricted Resources					
Federal Resources	2,305,392	1,805,341	2,169,402	2,154,417	1,765,940
State Resources	13,660,948	15,459,053	14,345,430	14,123,472	13,509,496
Local Resources	10,825,170	11,212,063	11,750,939	11,587,288	11,065,189
Total Restricted Resources	26,791,510	28,476,457	28,265,771	27,865,177	26,340,625
Total Expenditures - Unrestricted and Restricted	\$ 66,560,794	\$ 69,607,311	\$ 68,545,228	\$ 68,716,720	\$ 65,040,949

General Fund - Unaudited Actual Report

Expenditures - Details

Prog Code	Program Title	2016-2017 Unaudited Actual	2017-2018 Budget Adoption	2016-2017 Second Interim	2016-2017 First Interim	2016-2017 Budget Adoption
Fund 01 - General Fund - Unrestricted Resources						
0000	Unrestricted Resources-Undesignated					
000	Unrestricted-Undesignated	407,192	486,299	494,252	486,877	614,444
100	Site: School Allocation	345,132	348,080	398,409	398,409	337,020
110	Site: Yard Supervision	218,277	269,613	262,474	262,474	231,377
200	Department of Education Services	821,189	-	885,356	877,560	790,320
202	Library/Media Services Program	-	390,234			
203	Teacher Release Days Substitutes	-	107,327			
204	Professional Development	121,024	467,770	569,775	569,775	569,775
205	Academic Curriculum Materials	506,971	29,107	1,670,239	1,690,600	1,396,900
206	Teach To One (TTO) Program	278,121	-	275,669	521,197	
209	Instructional Coaching	1,186,138	1,230,674	1,190,677	1,293,061	1,038,837
210	Beginning Teacher/Administrator Support (BTSA)	7,947	30,000	30,000	30,000	30,000
211	Academic Turnaround Program	225,357	200,000	237,425	237,425	135,537
212	Independent Study Program (ISP)	-	49,395			
214	Targeted Student Support Program (TSSP)	1,475,941	1,020,500	1,637,598	1,647,955	1,384,221
215	TSSP: Engagement Facilitator	706,121	842,289	769,970	746,462	752,883
216	TSSP: Response to Instruction (RTI) Program	398,855	1,569,621	505,100	620,048	738,176
217	Summer School Program	101,095	200,000	96,145	114,817	200,000
220	Science Program: Elementary	222,890	-	116,866	202,000	99,953
223	Science Program: Living Classroom	9,000	-	9,000		
226	Science Camp: Grade 8 - Yosemite	105,685	20,876			
234	After School Education and Safety (ASES)	164,464	169,902	133,700	133,700	
235	After School Program: Enrichment	(402)				
236	After School Sports & Electives-Middle School	7,107	-	77,663	77,663	
300	English Learners Program	382,592	434,032	397,405	387,235	458,708
305	English Language Development (ELD)	36,216	114,400	50,000		
310	Title III Program: Immigrant Education	1,778				
311	Title III Program: Limited English Proficiency	7,064	55,739			
320	School Link Services	15,155				
351	Home and Hospital Education	98	5,000	5,000	5,000	5,000
356	Medi-Cal Admin Activity Program (MAA)	11,691	12,310	32,150	31,988	29,159
400	Department of Administration Services	1,091,158	1,335,176	911,094	907,611	943,744
401	Regular Education Program	19,481,900	21,047,013	19,542,742	19,701,282	19,428,353

General Fund - Unaudited Actual Report

Expenditures - Details

Prog Code	Program Title	2016-2017 Unaudited Actual	2017-2018 Budget Adoption	2016-2017 Second Interim	2016-2017 First Interim	2016-2017 Budget Adoption
405	Independent Study Program	57,646	-	49,395	49,395	49,395
412	School Counseling/CHAC	-	173,376			
415	School Site Office Staff	3,161,205	3,447,953	3,115,420	3,090,542	2,998,816
420	Overloaded/Combination Classes Stipend	44,874	40,000	40,000	40,000	40,000
421	Substitute Teachers	335,277	331,843	226,115	226,115	226,115
425	Health & Safety (Workers Compensation)	5,420	5,105	5,105	5,105	5,105
426	Employee Modified Work Status	22,452	78,085	39,310		
430	Health Services	190,426	197,546	186,245	139,790	140,040
440	Employee Negotiations	2,000	44,600	44,600	44,600	44,600
500	Department of Business Services	531,080	524,617	618,462	616,074	612,938
503	District Operations (cost of doing business;utilities)	1,325,423	1,361,344	1,209,647	1,205,857	1,218,548
504	Duplication (Copier) Expenses	98,201	132,861	133,361	115,809	13,233
520	Fiscal Services	733,226	766,459	728,330	709,176	709,036
522	Other Post Employment Benefits (Employer Portion)	229,149	331,174	315,404	315,404	315,404
523	Retired Employees Benefits Program (Employee Portion)	-				
524	Indirect Cost Charge	-	(173,384)			
525	Reimbursed MVEA President Release Time		-	-	-	1,405
527	Associated Student Body (ASB) Program	360				
559	Sports Centers at Middle Schools					
560	Transportation: Home to School Routes	403,349	512,954	374,829	400,355	334,584
561	Transportation: Other Destinations	(28,505)	(38,426)	(21,432)	(4,958)	
570	Technology Services	16,023				
600	Office of the Superintendent	583,455	574,452	545,720	532,468	493,332
610	Board of Trustees	192,662	175,000	225,837	277,923	179,009
620	Public Relations	190,986	236,622	233,286	233,286	226,198
630	Strategic Plan Fees for Creation and Reviews	18,127	12,000	12,000	12,000	10,000
631	Strategic Plan Initiatives/Implementation	272,054	185,400	450,000	450,000	450,000
640	Parcel Tax Planning Fees and Election	262,924	-	250,000	250,000	250,000
650	District Health & Safety (Emergency Preparedness)	17,283	23,000	27,905	28,416	28,416
700	Capital Projects Services	51,419				
		37,052,272	39,377,938	39,108,248	39,680,496	37,530,581
0120	Site: Donations-General					
120	Site: Donations-General	259,085				

General Fund - Unaudited Actual Report

Expenditures - Details

Prog Code	Program Title	2016-2017 Unaudited Actual	2017-2018 Budget Adoption	2016-2017 Second Interim	2016-2017 First Interim	2016-2017 Budget Adoption
0130	Site: Donations-PTA					
130	Site: Donations-PTA	203,780				
0131	Site: Donations-(specific purpose donations)					
131	Site: Donations-(specific purpose donations)	75,788				
0135	Site: Donations-Huff-Enrichment					
135	Site: Donations-Huff-Enrichment	5,080				
1100	State Lottery: Unrestricted					
205	Academic Curriculum Materials	1,184,219	739,728	186,077	186,077	186,077
1400	Education Protection Account (EPA)					
401	Regular Education Program	989,060	1,013,188	985,132	984,970	983,666
Total Unrestricted Resources		39,769,284	41,130,854	40,279,457	40,851,543	38,700,324
Fund 01 - General Fund - Restricted Resources						
Federal Resources						
3010	Title I Part A - Basic Grant					
211	Academic Turnaround Program	-	-	-	-	371,851
216	TSSP: Response to Instruction (RTI) Program	123,973	-	52,496	119,668	
250	Title I Program: Student Support	459,189	300,000	513,652	436,985	
252	Title I-McKinney-Vento Homeless Assistance	140	5,001			
524	Indirect Cost Charge	-	1,478			
		583,302	306,479	566,148	556,653	371,851
3310	SPED: IDEA Basic Entitlement					
350	Special Education Program (SPED)	-				
360	SPED: IDEA Basic Local Assistance Entitlement	848,201	849,919	838,672	833,275	829,541
		848,201				
3311	SPED: Students in Private Schools					10

General Fund - Unaudited Actual Report

Expenditures - Details

Prog Code	Program Title	2016-2017 Unaudited Actual	2017-2018 Budget Adoption	2016-2017 Second Interim	2016-2017 First Interim	2016-2017 Budget Adoption
361	SPED: IDEA Private School ISP's	6,813	1,713	1,780	1,780	1,780
524	Indirect Cost Charge	-	67			
		6,813	1,780	1,780	1,780	1,780
3315	SPED: IDEA Preschool Grant					
362	SPED: IDEA Preschool Grant	60,932	60,933	57,669	57,669	56,215
3320	SPED: IDEA Preschool Local Entitlement					
362	SPED: IDEA Preschool Grant	-				
363	SPED: IDEA Preschool Entitlement	197,047	197,047	123,502	123,502	120,387
		197,047				
3327	SPED: IDEA Mental Health Services					
364	SPED: IDEA Mental Health Allocation	49,696	47,831	49,696	49,696	49,275
524	Indirect Cost Charge	-	1,865			
		49,696	49,696	49,696	49,696	49,275
3345	SPED: IDEA Preschool Staff Development					
365	SPED: IDEA Preschool Staff Development	1,030	484	484	484	472
4035	Title II Part A - Teacher Quality					
204	Professional Development	109,694	-	193,803	193,872	145,034
210	Beginning Teacher/Administrator Support (BTSA)	74,151	138,027			
251	Title II, Part A: Teacher Quality	10,083				
524	Indirect Cost Charge	-	5,383			
		193,928	143,410	193,803	193,872	145,034
4201	Title III - Immigrant Education Program					
300	English Learners Program	-	-	-	-	15,652
310	Title III Program: Immigrant Education	47,344	25,187	34,989	34,989	
524	Indirect Cost Charge	-	982			
		47,344	26,169	34,989	34,989	15,652
4203	Title III - Limited English Proficient Student Program					
300	English Learners Program					11 146,574

General Fund - Unaudited Actual Report

Expenditures - Details

Prog Code	Program Title	2016-2017 Unaudited Actual	2017-2018 Budget Adoption	2016-2017 Second Interim	2016-2017 First Interim	2016-2017 Budget Adoption
311	Title III Program: Limited English Proficiency	290,271	134,014	270,509	270,509	
524	Indirect Cost Charge	-	2,680			
		290,271	136,694	270,509	270,509	146,574
5640	Medi-Cal Billing Option					
355	Medi-Cal Billing Option	26,828	32,730	32,150	31,988	29,159
Total Federal Resources		\$ 2,305,392	\$ 1,805,341	\$ 2,169,402	\$ 2,154,417	\$ 1,765,940
State Resources						
6010	After School Education and Safety (ASES)					
234	After School Education and Safety (ASES)	400,091	364,340	400,091	400,091	400,091
524	Indirect Cost Charge	-	14,209			
		400,091	378,549	400,091	400,091	400,091
6230	Prop 39: California Clean Energy Jobs Act					
550	Routine Maintenance & Operations Services	-	130,000			
6264	Educator Effectiveness Funding					
210	Beginning Teacher/Administrator Support	226,375	176,507	233,859	234,271	210,429
570	Technology Services	13,320				
		239,695	176,507	233,859	234,271	210,429
6300	State Lottery - Instructional Materials					
205	Academic Curriculum Materials	316,101	231,165	231,165	210,804	
206	Teach to One (TTO) Program	-	-	-	-	210,804
		316,101	231,165	231,165	210,804	210,804
6500	Special Education, AB602 (inc. Contribution from Gen Fund-Unrestricted)					
350	Special Education Program (SPED)	10,771,995	11,522,275	10,763,749	10,621,138	10,618,181
368	SPED: Personnel Staff Development	793	20,000	20,000	20,000	20,000
522	Other Post Employment Benefits (Employer Portion)	29,968				
562	SPED: Transportation (SH/OH)	445,134	482,541	638,674	579,276	12 508,600

General Fund - Unaudited Actual Report

Expenditures - Details

Prog Code	Program Title	2016-2017 Unaudited Actual	2017-2018 Budget Adoption	2016-2017 Second Interim	2016-2017 First Interim	2016-2017 Budget Adoption
		11,247,890	12,024,816	11,422,423	11,220,414	11,146,781
6512	SPED: Mental Health Services					
366	SPED: Mental Health Services	68,817	682,621	260,276	260,276	258,449
524	Indirect Cost Charge	-	9,736			
		68,817	692,357	260,276	260,276	258,449
7690	STRS On-Behalf Pension Contribution					
521	STRS On-Behalf Pension Contribution	1,388,354	1,825,659	1,797,616	1,797,616	1,282,942
Total State Resources		\$ 13,660,948	\$ 15,459,053	\$ 14,345,430	\$ 14,123,472	\$ 13,509,496
Local Resources						
8150	Maintenance - Ongoing and Major (Contribution from Gen Fund)					
550	Routine Maintenance & Operations Services	2,959,081	3,500,000	3,665,990	3,856,875	3,852,946
700	Capital Projects Services	27				
		2,959,108				
9100	Parcel Tax: Measure B (2017-2027)					
202	Library/Media Services Program	-	114,687			
218	Academic at Risk	345,009	391,581	370,651	355,615	373,507
220	Science Program: Elementary (Materials)	7,004	2,000	7,658	7,658	49,082
225	Science Camp: Grade 5 - Walden West	178,465	169,481	169,481	169,481	169,481
226	Science Camp: Grade 8 - Yosemite	60,456	150,000	150,000	150,000	150,000
230	Physical Education: Grades 1-5	770,826	773,720	638,550	638,550	638,550
235	After School Program: Enrichment	52,527	36,880	101,282	101,282	88,660
244	Art Program	124,185	134,653	107,761	107,737	106,427
245	Music Program	124,398	134,653	107,761	107,737	106,427
401	Regular Education Program	476,786	100,000	476,786	476,786	467,437
411	Library/Media Services Program	486,283	-	493,481	473,088	487,799
412	School Counseling/CHAC	108,049	76,856	69,102	69,102	69,102
415	School Site Office Staff	337,216	366,099	332,628	356,348	402,076
500	Department of Business Services	-	1,000	2,042	2,042	2,042
550	Routine Maintenance & Operations Services	502,985	352,568	377,622	373,372	356,473

General Fund - Unaudited Actual Report

Expenditures - Details

Prog Code	Program Title	2016-2017 Unaudited Actual	2017-2018 Budget Adoption	2016-2017 Second Interim	2016-2017 First Interim	2016-2017 Budget Adoption
		3,574,191	2,804,178	3,404,805	3,388,798	3,467,063
9120	Site: Donations-General					
120	Site:Donations-General	-	-	379,761	345,064	
9130	Site: Donations-PTA					
130	Site: Donations-PTA	-	-	152,736	97,673	
9131	Site: Donations-CR-Music					
131	Site: Donations-CR-Music	-	-	86,117	38,030	
9135	Site: Donations-HU-Enrichment					
135	Site:Donations-HU-Enrichment	-	-	5,080	4,840	
9512	Mountain View Education Foundation					
220	Science Program					10,000
221	Science Program: Equipment - Elementary School	9,672	10,000	10,000	10,000	
222	Science Program: Equipment - Middle School	10,000	10,000	10,000	10,000	10,000
223	Science Program: Living Classroom	41,225	40,000	40,000	40,000	
224	Science Program: Environmental Education	45,248	50,080	50,080	50,080	50,080
226	Science Camp: Grade 8 - Yosemite	100,000	100,000	100,000	100,000	100,000
227	Science Program: Living Classroom	-	-	-	-	40,000
236	After School Program: Sports - Middle School	138,203	100,000	100,000	100,000	100,000
244	Art Program (CSMA Art)	153,886	153,886	153,886	153,886	153,886
245	Music Program (CSMA Music)	256,241	225,483	256,888	256,888	225,483
245	Music Program (Instrument Repair/Replacement)	-	-	10,000	10,000	-
246	MVEF Leadership Program (Jim Wiltens Workshops)	44,900	58,450	58,450	58,450	58,450
411	Library/Media Services Program	26,779	-	50,000	50,000	-
		826,154	747,899	839,304	839,304	747,899
9550	El Camino Hospital Community Benefit Health Care					
435	Student Health Program/Nurses	202,053	200,548	176,180	220,322	269,054
9552	School Link Services					
320	School Link Services	190,512	254,787	250,000	250,000	¹⁴ 260,209

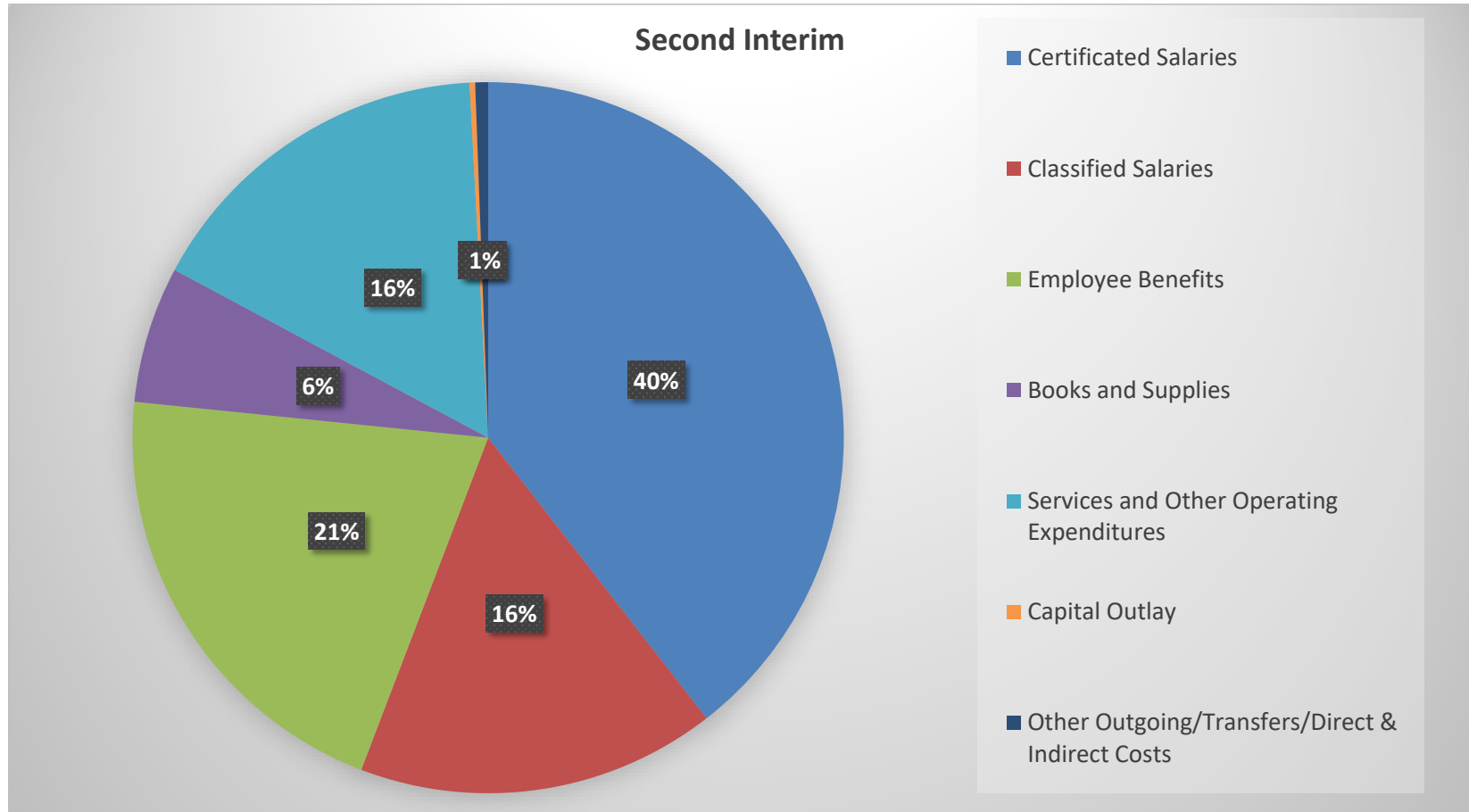
General Fund - Unaudited Actual Report

Expenditures - Details

Prog Code	Program Title	2016-2017 Unaudited Actual	2017-2018 Budget Adoption	2016-2017 Second Interim	2016-2017 First Interim	2016-2017 Budget Adoption
9570	Grant: Google STEM					
216	TSSP: RTI Intervention Program	202,518	-	200,866	-	-
220	Science Program	83,482	-	85,134	-	-
		286,000	-	286,000	-	-
9580	Stretch to Kinder					
208	Stretch to Kinder Program	68,494	58,602	59,500	59,500	59,500
524	Indirect Cost Charge	-	1,107			
		68,494	59,709	59,500	59,500	59,500
9590	Shoreline Special Tax District					
200	Department of Education Services	-	909,452			
204	Professional Development	-	188,782			
235	After School Program: Enrichment	-	-	300,628	300,628	498,862
401	Regular Education Program	277,114	283,405	273,716	273,620	
524	Indirect Cost Charge	-	107,879			
570	Technology Services	2,441,544	1,749,617	1,871,122	1,912,634	1,909,656
580	District-wide Software Licensing	-	405,807			
		2,718,658	3,644,942	2,445,466	2,486,882	2,408,518
	Total Local Resources	\$ 10,825,170	\$ 11,212,063	\$ 11,750,939	\$ 11,587,288	\$ 11,065,189
	Total Restricted Resources	\$ 26,791,510	\$ 28,476,457	\$ 28,265,771	\$ 27,865,177	\$ 26,340,625

General Fund - Unaudited Actual Report
Expenditures by Major Object Code

Object Code	Category	2016-2017 Unaudited Actual	2017-2018 Budget Adoption	2016-2017 Second Interim	2016-2017 First Interim	2016-2017 Budget Adoption	2015-2016 Actual	2014-2015 Actual
1000	Certificated Salaries	26,273,405	28,130,524	26,512,994	26,687,892	25,690,440	23,626,885	22,611,097
2000	Classified Salaries	10,874,346	11,120,396	10,951,606	10,729,884	10,291,114	9,352,879	8,160,432
3000	Employee Benefits	13,846,900	16,363,306	14,435,418	14,313,801	14,269,929	12,221,774	10,987,668
4000	Books and Supplies	4,131,270	3,332,322	5,531,924	5,437,133	4,142,427	2,307,813	2,452,491
5000	Services and Other Operating Expenditures	10,880,707	10,177,462	10,521,911	10,964,010	9,437,309	8,991,947	7,259,505
6000	Capital Outlay	164,935	25,000	125,000	125,000	623,163	7,447,536	599,075
7000	Other Outgoing/Transfers/Direct & Indirect Costs	389,228	458,301	466,375	459,000	586,567	485,401	(25,703)
		\$ 66,560,792	\$ 69,607,311	\$ 68,545,228	\$ 68,716,720	\$ 65,040,949	\$ 64,434,236	\$ 52,044,565



Unaudited Actual Report

**Fund 12...Child Development Fund
(Preschool)**

	<u>2016-2017</u> <u>Unaudited</u> <u>Actual</u>	<u>2017-2018</u> <u>Budget</u> <u>Adoption</u>	<u>2016-2017</u> <u>Second</u> <u>Interim</u>	<u>2016-2017</u> <u>Budget</u> <u>Adoption</u>	<u>2015-2016</u> <u>Actual</u>	<u>2014-2015</u> <u>Actual</u>
Beginning Balance July 1	\$ 12,848	\$ 143,392	\$ 59,449	\$ 328,509	\$ 59,449	\$ 70,323
Revenue						
Federal	300,757	-	251,600	317,500	243,188	
State	598,075	755,101	744,421	715,339	583,869	
Local	7,187	170,000	1,821	-	132,662	
Contribution from General Fund	217,370	237,787	214,116	206,741	33,243	
Total	<u>1,123,389</u>	<u>1,162,888</u>	<u>1,211,958</u>	<u>1,239,580</u>	<u>992,962</u>	<u>901,660</u>
Expenditures						
Salaries-Certificated	466,570	447,308	439,063	377,510	391,622	
Salaries-Classified	273,167	386,638	254,703	255,513	228,442	
Benefits	289,207	329,961	288,197	265,481	256,568	
Materials & Supplies	30,683	35,433	137,143	119,554	102,325	
Services and Other Operating	45,483	35,367	23,272	23,272	28,156	
Capital Outlay	-	-	-	-	-	
Other Outgo - Indirect Costs	17,964	27,998	27,877	27,877	32,451	
Total	<u>1,123,074</u>	<u>1,262,705</u>	<u>1,170,255</u>	<u>1,069,207</u>	<u>1,039,563</u>	<u>912,534</u>
Estimated Surplus/(Deficit)	315	(99,817)	41,703	170,373	(46,601)	(10,874)
Ending Balance June 30	<u>\$ 13,163</u>	<u>\$ 43,575</u>	<u>\$ 101,152</u>	<u>\$ 498,882</u>	<u>\$ 12,848</u>	<u>\$ 59,449</u>

2017-2018 - The District ended receiving Federal Head Start funding, and started Fee-Based Preschool.

Unaudited Actual Report

**Fund 13...Cafeteria Special Reserve Fund
(Food and Nutrition Services)**

	<u>2016-2017</u> <u>Unaudited</u> <u>Actual</u>	<u>2017-2018</u> <u>Budget</u> <u>Adoption</u>	<u>2016-2017</u> <u>Second</u> <u>Interim</u>	<u>2016-2017</u> <u>Budget</u> <u>Adoption</u>	<u>2015-2016</u> <u>Actual</u>	<u>2014-2015</u> <u>Actual</u>
Beginning Balance July 1	\$ 46,635	\$ 46,635	\$ 36,547	\$ 36,547	\$ 36,547	\$ 105,373
Revenue						
Federal	1,389,541	1,468,600	1,568,600	1,425,600	1,382,566	
State	99,185	88,744	110,000	110,000	91,928	
Local	518,955	667,000	660,000	660,000	530,751	
Contribution from General Fund	189,822	248,512	280,136	407,703	484,610	
Total	<u>2,197,503</u>	<u>2,472,856</u>	<u>2,618,736</u>	<u>2,603,303</u>	<u>2,489,854</u>	<u>1,954,894</u>
Expenditures						
Salaries-Certificated	-	-	-	-	-	
Salaries-Classified	974,838	950,071	1,070,659	824,814	775,928	
Benefits	352,785	407,435	425,379	391,266	295,680	
Materials & Supplies	802,380	1,100,629	1,067,339	1,286,824	976,516	
Services and Other Operating	26,018	14,721	55,359	100,399	121,956	
Capital Outlay	-	-	-	-	309,687	
Other Outgo - Indirect Costs	-	-	-	-	-	
Total	<u>2,156,021</u>	<u>2,472,856</u>	<u>2,618,736</u>	<u>2,603,303</u>	<u>2,479,766</u>	<u>2,023,720</u>
Estimated Surplus/(Deficit)	41,482	-	-	-	10,088	(68,826)
Ending Balance June 30	<u>\$ 88,117</u>	<u>\$ 46,635</u>	<u>\$ 36,547</u>	<u>\$ 36,547</u>	<u>\$ 46,635</u>	<u>\$ 36,547</u>

Fund 14...Deferred Maintenance Fund

	<u>2016-2017</u> <u>Unaudited</u> <u>Actual</u>	<u>2017-2018</u> <u>Budget</u> <u>Adoption</u>	<u>2016-2017</u> <u>Second</u> <u>Interim</u>	<u>2016-2017</u> <u>Budget</u> <u>Adoption</u>	<u>2015-2016</u> <u>Actual</u>	<u>2014-2015</u> <u>Actual</u>
Beginning Balance July 1	\$ 1,041,422	\$ 0	\$ 809,538	\$ 1,051,009	\$ 809,538	\$ 805,789
Revenue						
Federal	-	-	-	-	-	
State	-	-	-	254,786	254,786	
Local	3,124	0	4,000	2,000	6,816	
Contribution from General Fund	-	-	-	-		
Total	<u>3,124</u>	<u>0</u>	<u>4,000</u>	<u>256,786</u>	<u>261,602</u>	<u>3,749</u>
Expenditures						
Salaries-Certificated	-	-	-	-	-	
Salaries-Classified	-	-	-	-	-	
Benefits	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	
Services and Other Operating	-	-	-	15,315	29,718	
1 Capital Outlay	1,000,000	-	1,000,000	1,000,000	-	
2 Other Outgo - Indirect Costs	44,546	-	-	-	-	
Total	<u>1,044,546</u>	<u>-</u>	<u>1,000,000</u>	<u>1,015,315</u>	<u>29,718</u>	<u>-</u>
Estimated Surplus/(Deficit)	(1,041,422)	0	(996,000)	(758,529)	231,884	3,749
Ending Balance June 30	<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ (186,462)</u>	<u>\$ 292,480</u>	<u>\$ 1,041,422</u>	<u>\$ 809,538</u>

1 At December 10, 2015 board meeting, Board approved use of Fund 14 balance for construction projects in 2015-2016 year.

Transfer not made in 2015-2016 year. Will be made in 2016-2017 to have zero balance when 2016-2017 year closes.

Pending Board action March 2, 2017, Fund 14 will close June 30, 2017 and the remaining balance will be transferred to General Fund 01, Resource 8150 to support the Routine Restricted Maintenance Account.

2 At 2016-2017 year-end, the final balance transfer from Fund 14 to Fund 01 Resource 8150 to close Fund 14 in the future years.

Fund 17...Special Reserve Fund for Other Than Capital Outlay Projects

	2016-2017 Unaudited Actual	2017-2018 Budget Adoption	2016-2017 Second Interim	2016-2017 Budget Adoption	2015-2016 Actual	2014-2015 Actual
Beginning Balance July 1	\$ -	\$ -	\$ -	\$ -	\$ 119,743	\$ 119,189
Revenue						
Federal	-	-	-	-	-	
State	-	-	-	-	-	
Local	-	-	-	-	186	
Contribution from General Fund	-	-	-	-	-	
Total	-	-	-	-	186	554
Expenditures						
Salaries-Certificated	-	-	-	-	-	
Salaries-Classified	-	-	-	-	-	
Benefits	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	
Services and Other Operating	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Other Outgo - Indirect Costs	-	-	-	-	-	
1 Transfer to Fund 01	-	-	-	-	119,929	
Total	-	-	-	-	119,929	-
Estimated Surplus/(Deficit)	-	-	-	-	(119,743)	554
Ending Balance June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119,743

1 Board of Trustees action November 5, 2015 to transfer remaining balance of Fund 17 to Fund 01.
 Remaining balance as of June 30, 2016 will be transferred to Fund 01 resulting in zero beginning balance 2016-2017.

Fund 20...Special Reserve Fund for Postemployment Benefits

	<u>2016-2017</u> <u>Unaudited</u> <u>Actual</u>	<u>2017-2018</u> <u>Budget</u> <u>Adoption</u>	<u>2016-2017</u> <u>Second</u> <u>Interim</u>	<u>2016-2017</u> <u>Budget</u> <u>Adoption</u>	<u>2015-2016</u> <u>Actual</u>	<u>2014-2015</u> <u>Actual</u>
Beginning Balance July 1	\$ 5,028,536	\$ 5,048,536	\$ 4,992,982	\$ 5,006,982	\$ 4,992,982	\$ 4,969,859
Revenue						
Federal	-	-	-	-	-	
State	-	-	-	-	-	
Local/Interest	49,818	20,000	20,000	14,000	35,554	23,123
Contribution from General Fund	-	-	-	-	-	
Total	<u>49,818</u>	<u>20,000</u>	<u>20,000</u>	<u>14,000</u>	<u>35,554</u>	<u>23,123</u>
Expenditures						
Salaries-Certificated	-	-	-	-	-	
Salaries-Classified	-	-	-	-	-	
Benefits	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	
Services and Other Operating	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Other Outgo - Indirect Costs	-	-	-	-	-	
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Estimated Surplus/(Deficit)	49,818	20,000	20,000	14,000	35,554	23,123
Ending Balance June 30	<u><u>\$ 5,078,354</u></u>	<u><u>\$ 5,068,536</u></u>	<u><u>\$ 5,012,982</u></u>	<u><u>\$ 5,020,982</u></u>	<u><u>\$ 5,028,536</u></u>	<u><u>\$ 4,992,982</u></u>

Fund 20 is a savings account for the Other Postemployment Benefits (OPEB) liability for the District. The OPEB liability is not subject to possible budget reductions and is a expenditure that must be paid each year in full. Fund 20 allows the District to be prepared for any future economic downturns.

Unaudited Actual Report
Fund 21...Building Fund
(Measure G Bond Program)

	2016-2017 Unaudited Actual	2017-2018 Budget Adoption	2016-2017 Second Interim	2016-2017 Budget Adoption	2015-2016 Actual	2014-2015 Actual
Beginning Balance July 1	\$ 165,047,380	\$ 131,867,068	\$ 29,794,525	\$ 162,962,782	\$ 29,794,525	\$ 48,160,471
Revenue						
Federal	-	-	-	-	-	
State	-	-	-	-	-	
Local - Interest	1,517,020	700,000	1,005,629	350,000	294,313	
Measure G - Series B (May2016)					148,000,000	
Contribution from General Fund	-	-	-	-	-	
Total	<u>1,517,020</u>	<u>700,000</u>	<u>1,005,629</u>	<u>350,000</u>	<u>148,294,313</u>	<u>171,211</u>
Expenditures						
Salaries-Certificated	-	-	-	-	-	
1 Salaries-Classified	223,947	65,817	223,415	215,079	90,752	
1 Benefits	72,002	29,135	69,679	60,253	32,207	
Materials & Supplies	326,904	6,000	163,388	-	208,736	
Services and Other Operating	604,040	1,042,960	580,862	37,377	725,809	
Capital Outlay	28,575,802	69,537,400	45,947,970	45,961,774	11,983,954	
Other Outgo - Indirect Costs	-	-	-	-	-	
Total	<u>29,802,696</u>	<u>70,681,312</u>	<u>46,985,314</u>	<u>46,274,483</u>	<u>13,041,458</u>	<u>18,537,158</u>
Estimated Surplus/(Deficit)	(28,285,675)	(69,981,312)	(45,979,685)	(45,924,483)	135,252,856	(18,365,947)
Ending Balance June 30	<u>\$ 136,761,705</u>	<u>\$ 61,885,756</u>	<u>\$ (16,185,160)</u>	<u>\$ 117,038,299</u>	<u>\$ 165,047,380</u>	<u>\$ 29,794,525</u>

1 Board of Trustees action February 4, 2016 to create Director Capital Projects position starting Spring 2016, and continuing 1.0 FTE clerical staff. Measure G Series B issuance occurred May 2016. The final deposit of \$147,652,000 was received end of May 2016. The deposit reflects in the beginning balance of the 2016-2017 Budget Adoption.

Unaudited Actual Report

**Fund 25...Capital Facilities Fund
(Developer Fees)**

	<u>2016-2017</u> <u>Unaudited</u> <u>Actual</u>	<u>2017-2018</u> <u>Budget</u> <u>Adoption</u>	<u>2016-2017</u> <u>Second</u> <u>Interim</u>	<u>2016-2017</u> <u>Budget</u> <u>Adoption</u>	<u>2015-2016</u> <u>Actual</u>	<u>2014-2015</u> <u>Actual</u>
Beginning Balance July 1	\$ 5,975,576	\$ 497,576	\$ 5,121,202	\$ 6,124,202	\$ 5,121,202	\$ 3,422,822
Revenue						
Federal	-	-	-	-	-	
State	-	-	-	-	-	
Local	2,518,612	1,020,000	1,030,000	1,003,000	854,374	
Contribution from General Fund	-	-	-	-	-	
Total	<u>2,518,612</u>	<u>1,020,000</u>	<u>1,030,000</u>	<u>1,003,000</u>	<u>854,374</u>	<u>1,698,768</u>
Expenditures						
Salaries-Certificated	-	-	-	-	-	
Salaries-Classified	-	-	-	-	-	
Benefits	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	
Services and Other Operating	-	-	-	-	-	
1 Capital Outlay	6,000,000	-	6,000,000	6,000,000	-	
2 COP Annual Payment	2,494,188	1,000,000	1,000,000	-	-	
Total	<u>8,494,188</u>	<u>1,000,000</u>	<u>7,000,000</u>	<u>6,000,000</u>	<u>-</u>	<u>389</u>
Estimated Surplus/(Deficit)	(5,975,576)	20,000	(5,970,000)	(4,997,000)	854,374	1,698,379
Ending Balance June 30	<u>\$ -</u>	<u>\$ 517,576</u>	<u>\$ (848,798)</u>	<u>\$ 1,127,202</u>	<u>\$ 5,975,576</u>	<u>\$ 5,121,202</u>

1 At the December 10, 2015 board meeting, Board approved use of Fund 25 Balance for new construction in 2015-2016 year.

The final transfer for the \$6 M occurred during the first interim period of 2016-2017.

2 The projected annual COP payment amount is approximately \$2,640,000.

Fund 25 is the first source of funds to make annual COP payment. \$1,000,000 is a placeholder for budgeting purposes.

The balance of the payment will be charged to Fund 40, using GISSV funds first, and then Google funds for any remaining amount.

Unaudited Actual Report

Fund 40...Special Reserve for Capital Facilities

	<u>2016-2017</u> <u>Unaudited</u> <u>Actual</u>	<u>2017-2018</u> <u>Budget</u> <u>Adoption</u>	<u>2016-2017</u> <u>Second</u> <u>Interim</u>	<u>2016-2017</u> <u>Budget</u> <u>Adoption</u>	<u>2015-2016</u> <u>Actual</u>
Beginning Balance July 1	\$ 694,533	\$ 40,254,082	\$ -	\$ 692,563	\$ -
Revenue					
Federal	-	-	-	-	-
State	-	-	-	-	-
1 Local - Transfer from Fund 01	-	-		787,063	694,533
2 GISSV	787,063	887,233	788,063		
2 Google	803,424	894,113	836,395		
3 Certificates of Participation (COP)	40,454,124	-	40,454,124		
Interest earned	87,531	20,000	22,000	-	-
Total	<u>42,132,141</u>	<u>1,801,346</u>	<u>42,100,582</u>	<u>787,063</u>	<u>694,533</u>
Expenditures					
Materials & Supplies	1,126	-	1,126	-	-
5 Services and Other Operating	460,780	-	454,124	-	-
Capital Outlay	440,143	5,267,111	1,290,781	-	-
4 COP Annual Payment	146,266	1,640,556	1,640,454	-	-
Total	<u>1,048,315</u>	<u>6,907,667</u>	<u>3,386,485</u>	<u>-</u>	<u>-</u>
Estimated Surplus/(Deficit)	41,083,828	(5,106,321)	38,714,097	787,063	694,533
Ending Balance June 30	<u>\$ 41,778,361</u>	<u>\$ 35,147,761</u>	<u>\$ 38,714,097</u>	<u>\$ 1,479,626</u>	<u>\$ 694,533</u>

1 Board of Trustees action June 24, 2015 - All additional revenue from German International School of Silicon Valley extended lease at Whisman Elementary School to be set aside for the construction of a new school at Slater Elementary School.

2 Board of Trustees action November 5, 2015 - Create and open Fund 40 to receive additional GISSV lease transfers. Excess Google lease revenue added.

3 Board action to issue \$40 M in Certificates of Participation Fall 2016 for construction of Slater Elem School, new Preschool and District Office

4 The projected annual COP payment amount is approximately \$2,640,000.

Fund 25 is the first source of funds to make annual COP payment. \$1,000,000 is a placeholder for budgeting purposes.

The balance of the payment will be charged to Fund 40, using GISSV funds first, and then Google funds for any remaining amount.

5 COP cost of issuance amount

**Fund 73...Foundation Private-Purpose Trust Fund
(Sport Centers at Middle Schools)**

	<u>2016-2017 Unaudited Actual</u>	<u>2017-2018 Budget Adoption</u>	<u>2016-2017 Second Interim</u>	<u>2016-2017 Budget Adoption</u>	<u>2015-2016 Actual</u>	<u>2014-2015 Actual</u>
Beginning Balance July 1	\$ 121,806	\$ 0	\$ 177,838	\$ 121,821	\$ 177,838	\$ 268,677
Revenue						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local/Interest	485	0	700	1,000	985	
1 Contribution from General Fund	-	-	-	-	-	
Total	<u>485</u>	<u>0</u>	<u>700</u>	<u>1,000</u>	<u>985</u>	<u>8,204</u>
Expenditures						
Salaries-Certificated	-	-	-	-	-	-
Salaries-Classified	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-
Services and Other Operating	51,827	0	51,827	57,017	57,017	
Capital Outlay	-	-	-	-	-	-
2 Other Outgo - Indirect Costs	70,465	-	-	-	-	
Total	<u>122,291</u>	<u>0</u>	<u>51,827</u>	<u>57,017</u>	<u>57,017</u>	<u>99,043</u>
Estimated Surplus/(Deficit)	(121,806)	-	(51,127)	(56,017)	(56,032)	(90,839)
Ending Balance June 30	<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ 126,711</u>	<u>\$ 65,804</u>	<u>\$ 121,806</u>	<u>\$ 177,838</u>

1 Assumption for 2016-2017 - Close Fund 73 and create specific program in Fund 01 General Fund to track revenues and expenditures. Will execute closure of Fund 73 for the Second Interim Report.

Board action March 2, 2017, Fund 73 will close June 30, 2017 and remaining balance will be transferred to General Fund 01, Resource 0000, Program 559 Sport Centers at Middle Schools.

2 At 2016-2017 year-end, the final balance transfer from Fund 73 to Fund 01 Program 550 to close Fund 73 in the future years.