

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2015-16 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed *Guila Rodley*
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 22, 2016

To the Superintendent of Public Instruction:

2015-16 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

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Unaudited Actuals
FINANCIAL REPORTS
2015-16 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	65.01%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$31,461,442.30
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$31,461,442.30
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	9.67%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2017-18 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,889.58	4,888.51	4,889.73	4,889.58	4,889.58	4,889.58
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,889.58	4,888.51	4,889.73	4,889.58	4,889.58	4,889.58
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,889.58	4,888.51	4,889.73	4,889.58	4,889.58	4,889.58
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2015-16 Unaudited Actuals			2016-17 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	359.82	359.82	359.82	359.82	359.82	359.82
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	359.82	359.82	359.82	359.82	359.82	359.82
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	359.82	359.82	359.82	359.82	359.82	359.82

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	2,497,516.50	103,166.50	2,600,683.00			2,600,683.00
Work in Progress	38,881.96	0.04	38,882.00	138,039.00	38,882.00	138,039.00
Total capital assets not being depreciated	2,536,398.46	103,166.54	2,639,565.00	138,039.00	38,882.00	2,738,722.00
Capital assets being depreciated:						
Land Improvements	927,613.57	0.43	927,614.00	0.00		927,614.00
Buildings	48,529,874.14	(0.14)	48,529,874.00	1,262,515.00		49,792,389.00
Equipment	7,108,029.53	0.47	7,108,030.00	219,000.00	5,079.00	7,321,951.00
Total capital assets being depreciated	56,565,517.24	0.76	56,565,518.00	1,481,515.00	5,079.00	58,041,954.00
Accumulated Depreciation for:						
Land Improvements	(685,560.48)	0.48	(685,560.00)	(20,101.00)		(705,661.00)
Buildings	(13,866,143.41)	(0.59)	(13,866,144.00)	(1,432,730.00)		(15,298,874.00)
Equipment	(3,867,326.09)	0.09	(3,867,326.00)	(497,157.00)	(5,079.00)	(4,359,404.00)
Total accumulated depreciation	(18,419,029.98)	(0.02)	(18,419,030.00)	(1,949,988.00)	(5,079.00)	(20,363,939.00)
Total capital assets being depreciated, net	38,146,487.26	0.74	38,146,488.00	(468,473.00)	0.00	37,678,015.00
Governmental activity capital assets, net	40,682,885.72	103,167.28	40,786,053.00	(330,434.00)	38,882.00	40,416,737.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	231,974.24		231,974.24	5,117.04		237,091.28
Total capital assets being depreciated	231,974.24	0.00	231,974.24	5,117.04	0.00	237,091.28
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(197,122.47)		(197,122.47)	(4,902.64)		(202,025.11)
Total accumulated depreciation	(197,122.47)	0.00	(197,122.47)	(4,902.64)	0.00	(202,025.11)
Total capital assets being depreciated, net	34,851.77	0.00	34,851.77	214.40	0.00	35,066.17
Business-type activity capital assets, net	34,851.77	0.00	34,851.77	214.40	0.00	35,066.17

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title I Basic	SPED IDDA PT. B	SPED IDEA PT. B	SPED IDEA PT. B	SPED IDEA PT. B	SPED IDEA Mental	SPED IDEA PT. B
FEDERAL CATALOG NUMBER	84.01	84.027	84.027A	84.027A	84.027A	84.027A	84.173A
RESOURCE CODE	3010	3310	3315	3320	3320	3327-002	3345
REVENUE OBJECT	8290	8181	8182	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)	PCA14329	PCA 13379	Preschool 3-5	Preschool 3-5	Preschool 3-5	PCA 15197	Preschool Staff Dev
AWARD							
1. Prior Year Carryover	176,547.98	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	561,669.00	1,031,505.00	53,784.00	92,713.00	85,931.00	85,931.00	360.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	561,669.00	1,031,505.00	53,784.00	92,713.00	85,931.00	85,931.00	360.00
3. Required Matching Funds/Other							
4. Total Available Award	738,216.98	1,031,505.00	53,784.00	92,713.00	85,931.00	85,931.00	360.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	738,216.98	920,509.00	53,784.00	92,713.00	28,702.00	28,702.00	360.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	738,216.98	920,509.00	53,784.00	92,713.00	28,702.00	28,702.00	360.00
EXPENDITURES							
9. Donor-Authorized Expenditures	554,388.49	1,031,505.00	53,784.00	92,713.00	85,931.00	85,931.00	360.00
10. Non Donor-Authorized Expenditures		1,731,368.32					
11. Total Expenditures (lines 9 & 10)	554,388.49	2,762,873.32	53,784.00	92,713.00	85,931.00	85,931.00	360.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	183,828.49	(110,996.00)	0.00	(92,713.00)	(57,229.00)	(57,229.00)	0.00
a. Unearned Revenue	183,828.49						
b. Accounts Payable							
c. Accounts Receivable		110,996.00		92,713.00	57,229.00	57,229.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	183,828.49	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	554,388.49	1,031,505.00	53,784.00	92,713.00	85,931.00	85,931.00	360.00

2015-16 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	SPEED IDEA PT. C 84.181 3385000 8182 Early Intervention	SPEED IDEA PT. C 84.181 3385050 8590 Early Intervention	NCLB Title II Pt. A 84.367 4035 8290 Improv Tchr Quality	NCLB Title II Pt. A 84.367 4036 8290 Principal Training	NCLB Title II Pt. B CaMSP 84.366 4050 8290 CA Math/Science	NCLB Title III, Immigrant Education Program 84.365 4201 8290 Immigrant Ed	NCLB Title III, LEP Student Program 84.365 4203 8290 LEP Students
1. Prior Year Carryover	0.00	0.00	0.00	3,000.00	121,592.16	0.00	0.00
2. a. Current Year Award	23,652.00	13,971.00	150,493.00	0.00	500,000.00	3,045.00	35,389.00
b. Transferability (NCLB)						1,048.00	
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	23,652.00	13,971.00	150,493.00	0.00	500,000.00	4,093.00	35,389.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	23,652.00	13,971.00	150,493.00	3,000.00	621,592.16	4,093.00	35,389.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00
6. Cash Received in Current Year	11,826.00	0.00	150,493.00	0.00	421,592.16	1,048.00	33,156.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	11,826.00	0.00	150,493.00	3,000.00	421,592.16	1,048.00	33,156.00
EXPENDITURES							
9. Donor-Authorized Expenditures	23,652.00	13,971.00	150,493.00	3,000.00	475,772.59	4,093.00	35,389.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	23,652.00	13,971.00	150,493.00	3,000.00	475,772.59	4,093.00	35,389.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(11,826.00)	(13,971.00)	0.00	0.00	(54,180.43)	(3,045.00)	(2,233.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	11,826.00	13,971.00			54,180.43	3,045.00	2,233.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	145,819.57	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	23,652.00	13,971.00	150,493.00	3,000.00	475,772.59	4,093.00	35,389.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Johnson O'Malley	Title VII	TOTAL
	84.06	84.06	
	4510-010	4510-020	
	8290	8290	
	Indian Ed	Indian Ed	
1. Prior Year Carryover	0.00	0.00	301,140.14
2. a. Current Year Award	5,253.86	14,754.00	2,573,694.86
b. Transferability (NCLB)			1,048.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	5,253.86	14,754.00	2,574,742.86
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2d, & 3)	5,253.86	14,754.00	2,875,883.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	3,000.00
6. Cash Received in Current Year	5,253.86	11,566.57	2,377,682.57
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	5,253.86	11,566.57	2,380,682.57
EXPENDITURES			
9. Donor-Authorized Expenditures	5,253.86	14,754.00	2,546,234.94
10. Non Donor-Authorized Expenditures			1,731,368.32
11. Total Expenditures (lines 9 & 10)	5,253.86	14,754.00	4,277,603.26
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(3,187.43)	(165,552.37)
a. Unearned Revenue			183,828.49
b. Accounts Payable			0.00
c. Accounts Receivable		3,187.43	349,380.86
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	329,648.06
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,253.86	14,754.00	2,546,234.94

Lakeside Union Elementary
 San Diego County

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	Fiscal Solvency Plans	TOTAL
RESOURCE CODE	7386	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	OPEB	
AWARD		
1. Prior Year Carryover	3,107.84	3,107.84
2. a. Current Year Award	0.00	0.00
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,107.84	3,107.84
REVENUES		
5. Unearned Revenue Deferred from Prior Year	0.00	0.00
6. Cash Received in Current Year	0.00	0.00
7. Contributed Matching Funds	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures	0.00	0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	3,107.84	3,107.84
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

Lakeside Union Elementary
 San Diego County

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. Prior Year Carryover	0.00
2. a. Current Year Award	0.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	0.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00
REVENUES	
5. Unearned Revenue Deferred from Prior Year	0.00
6. Cash Received in Current Year	0.00
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00
EXPENDITURES	
9. Donor-Authorized Expenditures	0.00
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00
a. Unearned Revenue	0.00
b. Accounts Payable	0.00
c. Accounts Receivable	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00

FEDERAL PROGRAM NAME	MediCal Billing	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	DHA	
AWARD		
1. Prior Year Restricted Ending Balance	133,591.23	133,591.23
2. a. Current Year Award	172,832.79	172,832.79
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	172,832.79	172,832.79
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	306,424.02	306,424.02
REVENUES		
5. Cash Received in Current Year	172,832.79	172,832.79
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	172,832.79	172,832.79
EXPENDITURES		
10. Donor-Authorized Expenditures	81,217.90	81,217.90
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	81,217.90	81,217.90
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	225,206.12	225,206.12

STATE PROGRAM NAME	California Clean Energy Jobs Act	Educator Effectiveness	Restricted Lottery	Special Education	Special Education Infant Program	Special Ed Mental Health Services	Economic Impact Aid
RESOURCE CODE	6230	6264	6300	6500	6510	6512	7090
REVENUE OBJECT	8590	8590	8560	8097-8590-8792	8311	8590	8311
LOCAL DESCRIPTION (if any)	PCA 25229	Tchr Prof Dev	Instr. Materials	AB602	Infant Program	Mental Hlth Srvs	EIA/SCE
AWARD							
1. Prior Year Restricted Ending Balance	130,000.00	0.00	642,015.00	0.00	0.00	290,618.84	24,031.42
2. a. Current Year Award	0.00	349,960.00	243,326.34	3,151,532.00	728,698.00	34,198.00	0.00
b. Other Adjustments			12,068.32				(23,574.67)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	349,960.00	255,394.66	3,151,532.00	728,698.00	34,198.00	(23,574.67)
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	130,000.00	349,960.00	897,409.66	3,151,532.00	728,698.00	324,816.84	456.75
REVENUES							
5. Cash Received in Current Year	0.00	349,960.00	29,686.76	3,034,549.00	728,698.00	34,198.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	225,707.90	116,983.00	0.00	0.00	(23,574.67)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	225,707.90	116,983.00	0.00	0.00	(23,574.67)
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	349,960.00	255,394.66	3,151,532.00	728,698.00	34,198.00	(23,574.67)
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	263.92	472,081.77	3,151,532.00	728,698.00	215,250.20	456.75
11. Non Donor-Authorized Expenditures				2,601,996.61			
12. Total Expenditures (line 10 plus line 11)	0.00	263.92	472,081.77	5,753,528.61	728,698.00	215,250.20	456.75
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	130,000.00	349,696.08	425,327.89	0.00	0.00	109,566.64	0.00

STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Economic Impact Aid	Lead Water Testing	TOTAL
RESOURCE CODE	7091	7810-100	
REVENUE OBJECT	8311	8590	
LOCAL DESCRIPTION (if any)	EIA/LEP		
AWARD			
1. Prior Year Restricted Ending Balance	443.90	1,086.00	1,088,195.16
2. a. Current Year Award	0.00	0.00	4,507,714.34
b. Other Adjustments	23,574.67		12,068.32
c. Adj Curr Yr Award (sum lines 2a & 2b)	23,574.67	0.00	4,519,782.66
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	24,018.57	1,086.00	5,607,977.82
REVENUES			
5. Cash Received in Current Year	0.00	0.00	4,177,091.76
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	23,574.67	0.00	342,690.90
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	23,574.67	0.00	342,690.90
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	23,574.67	0.00	4,519,782.66
EXPENDITURES			
10. Donor-Authorized Expenditures	24,018.57	1,086.00	4,593,387.21
11. Non Donor-Authorized Expenditures			2,601,996.61
12. Total Expenditures (line 10 plus line 11)	24,018.57	1,086.00	7,195,383.82
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	0.00	1,014,590.61

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Routine Restricted Maintenance	Cox Kids Foundation	Erate	Governor's Challenge	NFAR Grant	Air Pollution Control Lower Emissions	Microsoft Settlement
RESOURCE CODE	8150	9010-015	9010-020	9010-021	9010-030	9010-035	9010-040
REVENUE OBJECT	8980	8699	8290	8699	8699	8699-026	8699
LOCAL DESCRIPTION (if any)	RRMA	LMS/Hilliker		LF	LV	ACPD/Bus Prog.	Tech
AWARD							
1. Prior Year Restricted Ending Balance	0.00	19.38	0.00	34.84	0.00	9,609.85	0.00
2. a. Current Year Award	0.00	0.00	337,347.87	0.00	450.00	0.00	125,131.63
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	337,347.87	0.00	450.00	0.00	125,131.63
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	19.38	337,347.87	34.84	450.00	9,609.85	125,131.63
REVENUES							
5. Cash Received in Current Year	0.00	0.00	401.42	0.00	450.00	0.00	125,131.63
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	336,946.45	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	336,946.45	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	1,558,190.25						
9. Total Available (sum lines 5, 7c, & 8)	1,558,190.25	0.00	337,347.87	0.00	450.00	0.00	125,131.63
EXPENDITURES							
10. Donor-Authorized Expenditures		0.00	337,347.87	34.84	425.95	0.00	84,104.12
11. Non Donor-Authorized Expenditures	1,558,190.25		114,629.79				
12. Total Expenditures (line 10 plus line 11)	1,558,190.25	0.00	451,977.66	34.84	425.95	0.00	84,104.12
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	19.38	0.00	0.00	24.05	9,609.85	41,027.51

LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	School Safety Training	NGSS Grant	Non-infrastructure Sidewalk Grant	ASES School Program	Community Redevelopment Funds	TOTAL
RESOURCE CODE	9010-045	9010-055	9010-060	9065	9625	
REVENUE OBJECT	8699-053	8699	8699	8677	8625	
LOCAL DESCRIPTION (if any)	LMS	Dave Tupper	LV	ASES	USDRIP	
AWARD						
1. Prior Year Restricted Ending Balance	52.59	0.00	0.00	0.00	277,602.55	287,319.21
2. a. Current Year Award	0.00	195,389.00	4,000.66	526,423.91	188,491.00	1,377,234.07
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	195,389.00	4,000.66	526,423.91	188,491.00	1,377,234.07
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	52.59	195,389.00	4,000.66	526,423.91	466,093.55	1,664,553.28
REVENUES						
5. Cash Received in Current Year	0.00	195,389.00	0.00	473,781.51	188,491.00	983,644.56
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	4,000.66	52,642.40	0.00	393,589.51
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	4,000.66	52,642.40	0.00	393,589.51
8. Contributed Matching Funds						1,558,190.25
9. Total Available (sum lines 5, 7c, & 8)	0.00	195,389.00	4,000.66	526,423.91	188,491.00	2,935,424.32
EXPENDITURES						
10. Donor-Authorized Expenditures	0.00	195,389.00	4,000.66	526,423.91	466,093.55	1,613,819.90
11. Non Donor-Authorized Expenditures					394,309.27	2,067,129.31
12. Total Expenditures (line 10 plus line 11)	0.00	195,389.00	4,000.66	526,423.91	860,402.82	3,680,949.21
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	52.59	0.00	0.00	0.00	0.00	50,733.38

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	22,803,650.60	301	26,253.35	303	22,777,397.25	305	243,224.81		307	22,534,172.44	309
2000 - Classified Salaries	7,490,504.95	311	331,140.48	313	7,159,364.47	315	803,358.29		317	6,356,006.18	319
3000 - Employee Benefits	12,814,385.50	321	301,128.87	323	12,513,256.63	325	554,798.86		327	11,958,457.77	329
4000 - Books, Supplies Equip Replace. (6500)	1,876,727.43	331	48,044.66	333	1,828,682.77	335	720,168.04		337	1,108,514.73	339
5000 - Services . . . & 7300 - Indirect Costs	5,069,597.67	341	47,429.56	343	5,022,168.11	345	745,880.93		347	4,276,287.18	349
TOTAL					49,300,869.23	365			TOTAL	46,233,438.30	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3301 & 3302	384
7. Unemployment Insurance.		3401 & 3402	385
8. Workers' Compensation Insurance.		3501 & 3502	390
9. OPEB, Active Employees (EC 41372).		3601 & 3602	392
10. Other Benefits (EC 22310).		3751 & 3752	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		3901 & 3902	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	65.01%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	46,233,438.30
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	40,213,140.48	6,012,792.52	46,225,933.00	1,132,591.00	313,871.00	47,044,653.00	1,328,030.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	202,549.60	(9,949.60)	192,600.00		67,475.00	125,125.00	60,927.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	910,825.41	(136,197.41)	774,628.00		162,307.00	612,321.00	162,307.00
Net Pension Liability		48,410,052.00	48,410,052.00	8,324,413.00		56,734,465.00	
Net OPEB Obligation	2,825,783.80	(1.80)	2,825,782.00	963,754.00	511,924.00	3,277,612.00	
Compensated Absences Payable	408,243.56		408,243.56	53,418.91		461,662.47	461,662.47
Governmental activities long-term liabilities	44,560,542.85	54,276,695.71	98,837,238.56	10,474,176.91	1,055,577.00	108,255,838.47	2,012,926.47
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	18,167.27		18,167.27	9,325.46		27,492.73	27,492.73
Business-type activities long-term liabilities	18,167.27	0.00	18,167.27	9,325.46	0.00	27,492.73	27,492.73

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2014-15 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2014-15 Actual			2015-16 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	29,558,950.23		29,558,950.23			31,461,442.30
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	5,120.52		5,120.52			5,249.40
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2014-15			Adjustments to 2015-16		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2015-16 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2015-16 P2 Report			2016-17 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	4,889.58		4,889.58	4,889.58		4,889.58
2. Total Charter Schools ADA (Form A, Line C9)	359.82		359.82	359.82		359.82
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			5,249.40			5,249.40
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2015-16 Actual			2016-17 Budget		
1. Homeowners' Exemption (Object 8021)	63,274.80		63,274.80	63,275.00		63,275.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	7,976,541.15		7,976,541.15	7,920,741.00		7,920,741.00
5. Unsecured Roll Taxes (Object 8042)	257,365.37		257,365.37	254,906.00		254,906.00
6. Prior Years' Taxes (Object 8043)	(1,245.60)		(1,245.60)	(4,317.00)		(4,317.00)
7. Supplemental Taxes (Object 8044)	537,363.55		537,363.55	455,831.00		455,831.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(249,931.00)		(249,931.00)	(311,764.00)		(311,764.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	378,374.48		378,374.48	348,926.00		348,926.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(1,110,221.00)		(1,110,221.00)	(1,081,616.00)		(1,081,616.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	7,851,521.75	0.00	7,851,521.75	7,645,982.00	0.00	7,645,982.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	7,851,521.75	0.00	7,851,521.75	7,645,982.00	0.00	7,645,982.00