

EDUCATING LEARNERS FOR THE 21ST CENTURY

2015-16 Unaudited Actuals

Presented September 14, 2016



G = General Ledger	Data; S = Supplemental Data
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Form	Description	Data Supp	lied For:
- 01	Deach Iption	2015-16	2016-1
		Unaudited	Budge
01	General Fund/County School Service Fund	Actuals	
09	Charter Schools Special Revenue Fund	GS	GS
10	Special Education Pass-Through Fund		
11	Aduit Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	G	G
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
19	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund	G	G
56	Debt Service Fund		
57	Foundation Permanent Fund		
31	Cafeteria Enterprise Fund		
52	Charter Schools Enterprise Fund		
3	Other Enterprise Fund		
6	Warehouse Revolving Fund		
7	Self-Insurance Fund		
1	Retiree Benefit Fund		
3	Foundation Private-Purpose Trust Fund		
6	Warrant/Pass-Through Fund		
5	Student Body Fund		
6A			
5A	Changes in Assets and Liabilities (Warrant/Pass-Through)	S	
	Changes in Assets and Liabilities (Student Body) Average Daily Attendance	S	
SSET	Schedule of Capital Assets	S	S
A	Schedule of Capital Assets Unaudited Actuals Certification	\$	
AT	Schedule for Categoricals	S	
EA			
HG	Current Expense Formula/Minimum Classroom Comp Actuals Change Order Form	GS	
EBT			
ANN	Schedule of Long-Term Liabilities	S	
R	Appropriations Limit Calculations	GS	GS
// \	Indirect Cost Rate Worksheet	GS	
CMOE	Lottery Report	GS GS	
CRAF	No Child Left Behind Maintenance of Effort	GS	
7! <u>7</u> .	Program Cost Report Schedule of Allocation Factors	GS GS	

Printed: 9/8/2016 1:43 PM

Unaudited Actuals TABLE OF CONTENTS

Rio Elementary Ventura County

Form	G = General Ledger Data; S = Supplemental Data Description	Data Suppl 2015-16 Unaudited Actuals	ied For: 2016-17 Budget
		GS	
PCR	Program Cost Report		
PCR	Consider Follocation Peyenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	G	
SIAA	Summary of Interfund Activities - Actuals		

56 72561 0000000

Form TC

		20	2015-16 Unaudited Actuals	- sie				
			Cimagnitad Act			2016-17 Budget		
<u>Description</u>	Object Resource Codes Codes	Unrestricted	Restricted	col. A + B	Unrestricted	Restricted	Total Fund	Column Column
A. REVENUES				C	©	(E)	(F)	C&F
		_						
1) LCFF Sources	8010-8199	42,856,789.60	0.00	42.856.789 60	00 V84 UE0 3V	,	i	
2) Federal Revenue	8100-8299	0.00	2 361 713 82	2 264 742 60	10,000,100,00	0.00	45,939,784.00	7.2%
3) Other State Revenue		0.00	2,001,7 10.02	2,367,713.82	0.00	2,339,984,00	2,339,984.00	-0.9%
4) Other I coal Dayson	9869-0000	3,488,528.21	1,766,367.65	5,254,895.86	1,871,549.00	1,361,700.00	3,233,249.00	-38.5%
A) Care Excellent Managine	8600-8799	905,055.02	2,169,650.66	3,074,705.68	525,967.00	2.594.094.00	3 120 061 00	1 50/
5) TOTAL, REVENUES		47,250,372.83	6.297 732 13	53 548 104 06	00 00c 2cc 8V	6 005 330 00	54.000.000.00	.5/6
B. EXPENDITURES					10,001,000,000	0,285,76,00	54,633,078.00	2.0%
1) Certificated Salaries	1000-1999	20,237,087.25	2,347,594.24	22.584.681.49	20 024 257 00	2 384 404 00	20 20 20 20 20 20 20 20 20 20 20 20 20 2	<u> </u>
2) Classified Salaries	2000-2929	4,690,746.29	1,943,477.70	6.634.223.99	4 511 373 00	1 989 063 00	6 500 425 00	-0.0%
3) Employee Benefits	3000-3999	9,499,080.72	1,445,221.86	10,944,302.58	10.825.394.00	1 661 298 00	12 496 602 00	44.00
4) Books and Supplies	4000-4999	1,778,807,89	435,282.88	2,214,090.77	2.343.593.00	1 160 369 00	3 503 963 00	E0 20/
5) Services and Other Operating Expenditures	5000-5999	3,719,793.27	2,687,737.86	6,407,531,13	3.599.798.00	2 506 426 00	6 106 224 00	3 30,0
6) Capital Outlay	6000-6999	58,092.92	480,814.39	538 907 31	0 00	00 019 02	0,122,00	3.070
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299			2001001	0.00	70,640.00	/0,640.00	-86.9%
	/400-/489	700,448.95	2,103,248.27	2,803,697.22	836,636.00	2,023,488.00	2,860,124,00	2.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(174,471.95)	174,471.95	0.00	(316,899.00)	204.899.00	(112 000 00)	N
9) TOTAL, EXPENDITURES		40,509,585.34	11.617.849.15	52 127 434 40	41 824 162 00	12 000 506 00	[12,000.00]	WOW
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND LIGHT (AS LED)			-		00.701,1.701,1.	00.396,060,21	53,914,/38.00	3.4%
D. OTHER FINANCING SOURCES/USES		0,740,707,48	(3,320,117.02)	1,420,670.47	6,513,148.00	(5,794,808.00)	718,340.00	49.4%
1) Interfund Transfers								
a) Transfers in	8900-8929	89,631.92	0.00	89,631.92	91.425.00	2 665 00	94 090 00	n 2
b) Transfers Out	7600-7629	589,733.00	0.00	589 733 00	511 SES 00		07,000,00	0.0
2) Other Sources/Uses			-	000,700,000	011,000.00	<u>0.00</u>	511,656.00	-13.2%
a) sources	8930-8979	0.00	0.00	0.00	0.00	0.00	3	2
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3) Contributions	8980-8998	(5,956,963,29)	5,956,963.29	0.00	(6,086,826.00)	6.086.826.00	0.00	0 0
7 - STAL STREET - INVINCTING SOURCES/USES		(6,457,064,37)	5,956,963.29	(500,101.08)	(6,507,057.00)	6,089,491.00		-16.5%

Unassigned/Unappropriated Amount

Rio Elementary Ventura County

						note 47 Budnet		L.
		2015	2015-16 Unaudited Actuals	8		ZOLOTI PROPERTY	_	% Diff
		Unrestricted	Restricted	60 Tota	Unrestricted	Restricted	col. D + E	Column C & F
Resource Codes	Codes Codes	(A)	(B)	G	5	<u>.</u>		
E. NET INCREASE (DECREASE) IN FUND		283,723,12	636,846.27	920,569.39	6,091.00	294,683.00	300,774.00	67.3%
BALANCE (C + D4)						_		
F. FUND BALANCE, RESERVES			_	_				2
1) Regioning Fund Balance		2 0 47 724 44	1 544 374 91	3,592,099.35	2,331,447.56	2,181,221.18	4,512,668.74	23.0%
a) As of July 1 - Unaudited	16/6	2,047,724,44	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments	9793	0.00	2.00	2 500 000 35	2 331 447 56	2,181,221.18	4,512,668.74	25.6%
c) As of July 1 - Audited (F1a + F1b)		2,047,724.44	1,044,074.91	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements	9795	0.00	1 5/4 374 91	3.592.099.35	2,331,447.56	2,181,221.18	4,512,668.74	25.6%
e) Adjusted Beginning Balance (F1c + F1d)		2 331 447.56	2,181,221.18	4,512,668.74	2,337,538.56	2,475,904.18	4,813,442.74	6.7%
2) Ending Balance, June 30 (E + F1e)					_			
Components of Ending Fund Balance				5 000 00	0,00	0.00	0.00	-100.0%
Revolving Cash	9717	27 179 93	0.00	27,179.93	0.00	0.00	0.00	-100.0%
Stores	0743	39.819.71	0.00	39,819.71	0.00	0.00	0.00	-100.0%
Prepaid Expenditures	9713	0.00		0.00	0.00	0.00	0.00	0.0%
All Others	9/19	0.00	2.181.2	2,181,221.55	0.00	2,475,904.55	2,475,904.55	13.5%
b) Restricted	9740					0.00	0.00	0.0%
c) Committed	9750	0.00	0.00	0.00			000	0.0%
Stabilization Arrangements	9760	0.00	0.00	0.00	0.00	0.00	0.00	
Other Commitments								
d) Assigned	0780	280 000.00	0.00	280,000.00	0.00	0.00	0.00	-100.0%
		280 000 00		280,000.				
vice Replacement Plan	0000	200,000			_			
e) Unassigned/unappropriated		1 581 515 00	0.00	1,581,515.00	1,633,242.00	0.00	1,633,242.00	3.3%
Reserve for Economic Uncertainties	9,00			n 397.932.55	5 704,296.56	6 (0.37)	704,296.19	9 77.0%

% DIff Column C & F

		201	2015-16 Unaudited Actuals	· · · · · ·			
Description	Object	cted	Restricted	Total Fund	Unrestricted	2016-17 Budget	Total Fund
G. ASSETS	Codles	(A)	(B)	(C)	(D)	(E)	(F)
1) Cash							
a) in County Treasury	9110	2,940,879,46	2.791.224.71	£ 730 104 17			
1) Fair Value Adjustment to Cash in County Treasury	911:	0.00	0.00	0,105,107.17			
b) in Banks	9120	0.00	0.00	0.00			
c) in Revolving Fund	9130	5,000.00	0.00	5 000 00			
d) with Fiscal Agent	9135	0.00	0.00	0.00			
e) collections awaiting deposit	9140	0.00	0.00	00.00			
2) Investments	9150	0.00	0.00	0.00			
3) Accounts Receivable	9200	442,944.46	1.257.310.72	1 700 255 18			
4) Due from Grantor Government	9290	0.00	0.00	0.00			
5) Due from Other Funds	9310	1,758,934.49	7,706.50	1,766,640.99			
6) Stores	9320	27,179.93	0.00	27,179.93			
7) Prepaid Expenditures	9330	39,819.71	0.00	39,819.71			
8) Other Current Assets	9340	0.00	0.00	0.00			
9) TOTAL, ASSETS		5,214,758.05	4.056.241.93	9 770 pag as			
H. DEFERRED OUTFLOWS OF RESOURCES	_						
1) Deferred Outflows of Resources	9490	0.00	0.00	0 00			
2) TOTAL, DEFERRED OUTFLOWS		0.00	0.00	0.00			
I. LIABILITIES	_						
1) Accounts Payable	9500	555,609.66	1,872,310.59	2,427,920,25			
2) Due to Grantor Governments	9590	990,177.00	0.00	990.177.00			
3) Due to Other Funds	9610	1,337,523.83	2.710.16	1 340 233 99			
4) Current Loans	9640	0.00	0.00	0.00			
5) Uneamed Revenue	9650	0.00	0.00	0.00			
6) TOTAL, LIABILITIES		2,883,310,49	1.875.020 75	4 758 331 2A			
J. DEFERRED INFLOWS OF RESOURCES	_			7,100,001,24			
1) Deferred Inflows of Resources	9690	0.00	0.00	9			
2) TOTAL, DEFERRED INFLOWS		0.00	0.00	0 00			
K. FUND EQUITY				0.00			
Ending Fund Balance, June 30			_				
	_	_					

% DHf Column C & F

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Rio Elementary Ventura County

Object Description Resource Codes Codes (must agree with line F2) (G9 + H2) - (16 + J2)	
Total Fund Unrestricted Restricted col. A + B (A) (B) (C) 2,331,447.56 2,181,221.18 4,512,668.74	2015-16 Unaudited Actuals
Unrestricted Restricted col. D + E (D) (E) (F)	2016-17 Budger

Total Fund col. A + B Unrestricted (C)			20	2015-16 Unaudited Actuals	uals		2016-17 Budget		
ESS SENSINSTERMENT NETSTERMENT		Object		Restricted		Unrestricted	Restricted	Total Fund	% Diff
Informent unwert voer order of Account State Ad - Current Voer of Section			3	(0)	- G	(D)	(E)	(F)	C & F
Interiet Year 8011 28/70889000 0.00 3677089000 30.354,006.00 0.00 30.354,006.00 0.00 30.354,006.00 0.00 30.354,006.00 0.00 30.354,006.00 0.00 0.00 5515,046.00 0.00 5515,046.00 0.00 0.00 5515,046.00 0.00 5515,046.00 0.00 0.00 5515,046.00 0.00 0.00 5515,046.00 0.00 0.00 5515,046.00 0.00 0.00 5515,046.00 0.00 0.00 5515,046.00 0.00 0.00 0.00 0.00 71,075,00 0.00 0.00 71,075,00 0.00 0.00 71,075,00 0.00 0.00 71,075,00 0.00 0.00 71,075,00 0.00 0.00 71,075,00 0.00 0.00 71,075,00 0.00 0.00 71,075,00 0.00 0.00 71,075,00 0.00 71,075,00 0.00 0.00 71,075,00 0.00 0.00 71,075,00 0.00 0.00 71,075,00 0.00 0.00 0.00 0.00 0.	Principal Apportionment								
controllan Account State Add - Current Vear 8012 6,409,982,00 0.00 6,409,982,00 6,515,046,00 0.	State Ald - Current Year	8013	26,770,680.00		26,770,680.00	30,354,009.00	0.00	30,354,009.00	13.4%
Nontriviores 8019 30,390,79 0,00 20,390,79 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 1,1075,00 0,00 1,1075,00 0,00 1,1075,00 0,00 1,1075,00 0,00 1,1075,00 0,00 1,1075,00 0,00 1,1075,00 0,00 1,1075,00 0,00 1,1075,00 0,00 1,1075,00 0,00 1,1075,00<	Education Protection Account State Aid - Current Year	8012	6,409,362.00	0.00	6,409,362.00	6,515,046.00		6,515,046.00	1.6%
Petriliphos	State Aid - Prior Years	8019	30,390.79	0.00	30,390.79	00.0	0.00	0.00	-100 002
Examplifins Sect Re11263 0.000 78,11263 71,075.00 0.00 0.000	Tax Relief Subventions							0.00	- 100.0%
Tick Houses Hous	Homeowners' Exemptions	8021	76,112.63	0.00	76,112.63	71,075.00	0 00	71,075.00	-6.6%
titons/in-Lieu Taxees 8029 0.00 7.769,797.00 0.00 7.769,797.00 0.00 7.769,797.00 0.00 7.769,797.00 0.00 7.769,797.00 0.00 229,579.00 2.00 229,579.00 2.00 229,579.00 2.00 229,579.00 2.00 229,579.00 2.00 229,579.00 2.00 229,579.00 2.00 229,579.00 2.00 229,579.00 2.00 229,579.00 2.00 229,579.00 2.00 229,579.00 2.00 229,579.00 2.00 229,579.00 2.00	Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Ind Taxoes 8041 8,288,670,48 0,00 8,288,670,48 7,789,797,00 0,00 7,789,797,00 0,00 7,789,797,00 0,00 7,789,797,00 0,00 7,789,797,00 0,00 7,789,797,00 0,00 229,579,00 0,00 229,579,00 0,00 229,579,00 0,00 229,579,00 0,00 229,579,00 0,00 229,579,00 0,00 229,579,00 0,00 229,579,00 0,00 229,579,00 0,00 229,579,00 2,00 229,579,00 2,00	Other Subventions/In-Lieu Taxes	8029	0.00	0,00	0.00	0.00	0.00	0.00	0.0%
bill Taxxes 8042 bases 175.389.13 boto 0.00 byte 175.389.13 boto 225.579.00 boto	County & District Taxes Secured Roll Taxes	8041	8,258,670.48	0.00	8,258,670.48	7,769,797.00	0.00	7.769.797.00	-5.9%
Bases 8043 17,294,75 0,000 17,294,75 15,609,00 1000 15,609,00 1000 15,609,00 1000 15,609,00 1000 15,609,00 1000 15,609,00 1000 15,609,00 1000	Unsecured Roll Taxes	8042	176,399.13	0.00	176,399.13	229,579.00	0.00	229,579.00	30.1%
Taxes 8044 333,772.21 0.00 333,772.21 183,351.00 0.00 183,351.00 0.00 183,351.00 0.00 183,351.00 0.00 183,351.00 0.00 183,351.00 0.00 183,351.00 0.00 183,351.00 0.00 218,272.00 0.00 218,272.00 0.00 218,272.00 0.00 218,272.00 0.00 218,272.00 0.00 218,272.00 0.00 218,272.00 0.00 218,272.00 0.00 218,272.00 0.00 218,272.00 0.00 20,00	Prior Years' Taxes	8043	17,294.75	0.00	17,294.75	15,609.00	0.00	15,609.00	-9.7%
venue Augmentation 8045 64,897,63 0.00 64,897,63 218,272,00 0.00 218,272,00 edewelopment Funds 8047 719,209,98 0.00 719,209,98 583,046,00 0.00 583,046,00 Inlerest from Leves 80481 0.00 0.00 0.00 0.00 0.00 0.00 Bonuses 8081 0.00 0.00 0.00 0.00 0.00 0.00 Fears 8082 0.00 0.00 0.00 0.00 0.00 0.00 Sources 8089 0.00 0.00 0.00 0.00 0.00 0.00 Sources 42,866,789.60 0.00 0.00 42,856,789.60 0.00 0.00 0.00 0.00 Transfers 0000 8091 0.00 <td>Supplemental Taxes</td> <th>8044</th> <td>333,772.21</td> <td>0.00</td> <td>333,772.21</td> <td>183,351.00</td> <td>0.00</td> <td>183,351.00</td> <td>45.1%</td>	Supplemental Taxes	8044	333,772.21	0.00	333,772.21	183,351.00	0.00	183,351.00	4 5.1%
Edevelopment Funds 8047 719,209,98 0.00 719,209,98 583,046,00 0.00 583,046,00 1000 583,046,00 0.00 583,046,00 583,046,00 0.00 583,046,00 0.00 583,046,00 0.00 583,046,00 0.00	Education Revenue Augmentation Fund (ERAF)	8045	64,897.63	0.00	64,897.63	218,272.00	0.00	218,272.00	236.3%
Interest from In	Community Redevelopment Funds (SB 617/699/1992)	8047	719,209.98	0.00	719,209.98	583,046.00	0.00	583,046.00	-18.9%
Tuncs (EC 41604) 8081 0.00	Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%_
Taxes 8082 0.00 <t< td=""><td>Miscellaneous Funds (EC 41604) Royalties and Bonuses</td><th>8081</th><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td></td><td>0.00</td><td>0.0%</td></t<>	Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	0.00	0.00	0.00		0.00	0.0%
Sources S089 0.00	Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sources 42,856,789.60 0.00 42,856,789.60 45,939,784.00 45,939,784.00 OFF Transfers - 0000 8091 0.00 0.00 0.00 0.00 0.00 0.00 Transfers - All Other 8091 0.00	Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OFF Transfers - 0000 8091 0.00	Subtotal, LCFF Sources	<u> </u>	42,856,789.60	0.00	42,856,789.60	45,939,784.00	0,00	45,939,784.00	7.2%
lers - 0000 8091 0.00 0.00 0.00 0.00 0.00 0.00 0.00 - All Other 8091 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	LCFF Transfers								_
All Other 8091 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	1	8091	0.00		0.00	0.00		0.00	0.0%
xols in Lieu of Property Taxes 8096 0.00		8091	0.00	0.00	0,00	0.00	0.00	0 00	0.0%
8097 0.00 0.00 0.00 0.00 0.00 0.00	Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	-	0.00	0.00		0.00	0.0%
	Property laxes transfers	8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

NCLB: Title III, Immigrant Education	NCLB: Title II, Part A, Teacher Quality	Programs	NCLB: Title I, Part D, Local Delinquent	Income and Neglected	NCLB: Title I, Part A, Basic Grants Low-	Pass-Inrough Revenues Ironi Federal Sources	Interagency Contracts Between LEAs	FEMA	Wildlife Reserve Funds	Flood Control Funds	Forest Reserve Funds	Donated Food Commodities	Child Nutrition Programs	Special Education Discretionary Grants	Special Education Entitlement	Maintenance and Operations		FEDERAL REVENUE	TOTAL, LCFF SOURCES	LCFF/Revenue Limit Transfers - Prior Years	١				
2001	4035 8290			3010 8290		8287		8085	8281	8280	8270	8260	8721	8220	8182	81 6	8110			000	i	Resource Codes Codes	Ohjact		
						0.00	<u>-</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		42,000,700.00	09 087 330 CO	0.00	(A)	Unrestricted	2015-10	
0.00	120,77	129 479 00	0.00		798,673.14	0.00	8	192,357.34	0.00	0.00	0.00	0.00	0.00	0.00	62,455.32	825,720.00	0.00			0.00	0.00	(B)	Restricted	2015-16 Unaudited Actuals	
0.00		129,479.00	0.00		798,673.14	0.00	8 _	192,357,34	0.00	0.00	0.00	0.00	0.00	0.00	62,455.32	825,720,00	0.00	<u> </u>		42,856,789.60	0.00	ŝ	Total Fund col. A + B		
						0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			45,939,784.00	0,00		Unrestricted		
0.00		127,217.00	0.00		789,143.00		0.00	189,487.00	0.00	0.00	0.00	0 00	0.00	0.00	62,455.00	825,000.00	0.00		_	0.00	0.00	١	Restricted	1010	2016-17 Budget
0.00		127,217.00	0.00		789,143.00		0.00	189,487.00	0.00	0.00	0.00	0.00	0.00	0.00	62,455.00	825,000.00	0.00			45,939,784.00	0.00		Total Fund col. D + E (F)		
0.0%		1.7%	0.0%		-1.2%		0.0%	-1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-0.1%	0.0%	2		7.2%	0.00	00%	Column		

				201	2015-16 Unaudited Actuals	olo				
	Description	Resource Code	Object	cted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	% Diff
	NCLB: Title III, Limited English Proficient (LEP) Student Program	<i>42</i> 03	8300	2	B	(C)	(D)	(E)	(F)	C & F
	NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8 1		252,904.24	252,904,24		210,757.00	210,757.00	-16.7%
		3012-3020, 3030- 3199, 4036-4126,		11	0.00	0.00		0.00	0.00	0.0%
		č	0,820		0.00	0.00		0.00	0.00	0.0%
	Technology Education	3500-3699	8290		0.00	0.00		3	3	2
	Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0 000
	All Other Federal Revenue	All Other	8290	0.00	100,124.78	100,124.78	0.00	135.925.00	135 925 00	35.80%
	TOTAL, FEDERAL REVENUE		5	0.00	2,361,713.82	2,361,713.82	0.00	2.339 984 00	UU 786 BEE C	0.00%
	OTHER STATE REVENUE				_			1000,000	21000,007.00	0.0/0
	Other State Apportionments			: _				_		
	Prior Years	6360	8319		0.00	0.00		9	8	<u></u>
	Special Education Master Plan Current Year	6500	8311		0.00	0.00				
	Prior Years	6500	8319		0.00	0.00		0.00	0 0	0.0%
	All Other State Apportionments - Current Year	All Other	83:1	000	0.00	0.00	0.00	0.00	0.00	0.0%
_	All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	Mandated Costs Reimbursements		8550	2,663,760.00	0.00	2,663,760.00	1,163,694.00	0.00	1,163,694.00	-56.3%
	Lottery - Unrestricted and Instructional Materials		8560	768,575.58	265,307.35	1,033,882.93	687,400.00	201,310.00	888,710.00	-14.0%
	Pastricted Levies - Other									
	Homeowners' Exemptions		8575	0.00	0.00	0.00	000	0.00	9	0 0%
	Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	Pass-Through Revenues from State Sources		8587	0.00	9		3	3	0.00	0.0%
	School Based Coordination Program	7250	8590		0 00	0.00	00.0	000	0.00	0.0%
	After School Education and Safety (ASES)	6010	8590		950,488.45	950.488.45		00.0	0.00	0.0%
	Charter School Facility Grant	6030	8590		0.00	0.00		0.00	90,400.00	0.0%
? -	Drug/Alcohol/Tobacco Funds	6650, 6690	8590		8,676.85	8,676.85		11,406.00	11,406.00	31.5%
ဂ္ဂ	California Dept of Education						į	1,1,10000	00.007	01.076

California Dept of Education SACS Financial Reporting Software - 2)16.2.0 File: fund-a (Rev 03/22/2016)

70.070	3,233,249.001	1,361,700.00	1,871,549.00	5,254,895.86	1,766,367.65	3 488 528.21		Zi Culo	All Other State Revenue
707 SE			20,400,00	399,655.53	343,463.00	56,192.63	er 8590	All Othe	III pictuo manon
-94.9%	20,455.00	0.00					DRGR	7405	implementation
		0.00	,	0.00	0.00				Common Core State Standards
0.0%	0.00	9				The second		7 100	Quality Education Investment Act
				0.00	0.00		8590	7400	opedanzed occorrect
0.0%	0.00	0.00		200	0.00		8590	7370	Consisting Secondary
0.0	0.00	0.00		0.00	000	I S X III		7210	American Indian Early Childhood Education
200				0.00	0.00		8590	7040	
0.0%	0.00	0.00		000	2		OBCO	6387	Grant Program
2		0.00		0.00	0.00		9500		Career Technical Education Incentive
0.0%	0.00	000						,	California Clean Energy Jobs Act
_				100	196,432,00		8590	6230	
0.076	198,496.00	198,496.00		108 432 00	200		odes	Resource Codes	Description
00%	100 00		(E)	3	(B)	A			
Column C & F	col. D+E	Restricted (E)	Unrestricted	Total Fund col. A + B	Restricted	Inrestricted			
% Diff					2015-16 Unaudited Actuals	2015		,	
		2016-17 Budget		6 	an III				
					Unrestricted and Restricted Expenditures by Object	Unrestric Expen			Rio Elementary Ventura County
					C. C. S	(

TOTAL, OTHER STATE REVENUE

		-	2	2015-16 Unaudited Act	tuals				
Description		Object	cted	Restricted	Total Fund	Unrestricted	Rostrictor	Total Fund	% DHf
OTHER LOCAL REVENUE	Resource Codes Co	des	(A)	(B)	(C)	(D)	(E)	col, D + E (F)	Column C & F
Other Local Revenue									
Other Restricted Levies				•	· <u>-</u>		<u>· · _</u>		
Secured Roll	8615	क्र	0.00						
Unsecured Roll	8616	ক 	0.00	0.00				0.00	0.0%
Prior Years' Taxes	8617	7	0.00		0.00			0.00	0.0%
Supplemental Taxes	8618	ο-	0.00	0.00			2 0 0	0.00	2.0%
Non-Ad Valorem Taxes		_			2.00	0.00	0.00	0.00	0.0%
- si coi laxos	8621	<u>.</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622	N .	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funcs Not Subject to LCFF Deduction	8625	OI .	0.00	0.00	p. 00	2	000	3	2
Penalties and Interest from Delinquent Non-LCFF								(
laxes	8629	9	0.00	0.00	0.00	0.00	0.00	0 00	0 0%
Sales Sale of Equipment/Supplies	8631		0.00	0.00	0.00	200		2	
Sale of Publications	8632		0.00	0,00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634	_	0.00	0.00	0.00	0.00	0 00	0.00	0 00
All Other Sales	8639		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650	T	300,715.30	0,00	300,715.30	470,967.00	0.00	470 967 00	n 0
Interest	8660		28,225.66	0.00	28,225.66	30,000,00	0.00	30,000,00	0 20/
Net Increase (Decrease) in the Fair Value of Investments	R R R R R R	-	8	8			0.00	30,000.00	0.3%
Fees and Contracts			0	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Faes	8671		0.00	0.00	0.00	0.00	0 00	2	2
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0 00	0.00/
Interagency Services	8677	_	0.00	575.00	575.00	0.00	0.00	\neg	0.0%
Mitigation/Developer Fees	8681	-	0.00	0.00	0.00	0.00	0.00	\neg	-100.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	200	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF		_					0.00	0.00	0.0%
California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: fund-a (Rev 03/22/2016)			-		_			_	_
				Page 9				Printed: 9/8/2016 1:44 PM	1.44 PM

TOTAL, REVENUES

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes (Codes Codes Code	Exper	Expenditures by Object			2016-17 Budget	
Adjustment Adjustment Durces Local Revenues From Surces Local Revenue ransfers In of Apportionments Education SELPA Transfers Education SELPA Transfers Districts or Charter Schools County Offices County Offices Gounty Offices County Offices All Other County Offices All Other County Offices All Other County Offices All Other Transfers In from All Others Transfers In from All Others	2015	2015-16 Unaudited Actuals			2010	Tatal Fund
Adjustment) Adjustment rough Revenues From burces **Local Revenue ransfers in of Apportionments Education SELPA Transfers Districts or Charter Schools County Offices County Offices County Offices County Offices County Offices All Other County Offices All Other Transfers of Apportionments Districts or Charter Schools JPAs County Offices All Other All Other Transfers in from All Others County Offices County Offices County Offices All Other All Other		Restricted	Total Fund col. A + B	Unrestricted	Restricted	col. D + E Column
Adjustment) Adjustment rough Revenues From burces **Local Revenue ransfers In of Apportionments Education SELPA Transfers Districts or Charter Schools County Offices County Offices County Offices Ga60 Transfers Districts or Charter Schools County Offices County Offices All Other County Offices All Other Transfers In from All Others ther Transfers In from All Others	_	(B)	(C)		000	0.00
Adjustment rough Revenues From purces r Local Revenue ransfers In ransfers In f Apportionments Education SELPA Transfers Education SELPA Transfers County Offices County Offices Districts or Charter Schools County Offices County Offices G360 Transfers of Apportionments Districts or Charter Schools JPAs All Other County Offices All Other Transfers In from All Others County Offices All Other All Other		0.00	0.00	0.00		
Through Revenues From il Sources ther Local Revenue Transfers in ars of Apportionments sial Education SELPA Transfers m Districts or Charter Schools m County Offices m JPAs om Districts or Charter Schools om Districts or Charter Schools om Districts or Charter Schools om JPAs er Transfers of Apportionments om Districts or Charter Schools om Districts or Charter Schools All Other om County Offices Offices All Other All Other All Other All Other			8	0 00	0.00	0.00
ther Local Revenue Transfers in ars of Apportionments sial Education SELPA Transfers m Districts or Charter Schools m County Offices m JPAs m Districts or Charter Schools om JPAs om Districts or Charter Schools om Districts or Charter Schools om JPAs er Transfers of Apportionments om Districts or Charter Schools om Districts or Charter Schools All Other om County Offices Offices All Other Other Transfers In from All Others All Other	0.00	0.00	0.00			00 05¢ 33V
ther Local Revenue If Transfers in Ir Districts or Charter Schools If Districts or Charter Schools If Other Transfers of Apportionments If Other Transfers in from All Other In Other Transfers in from All Others	576 11	442,739.54	1,018,853.60	25,000.00	441,239.00	400,239.00
ar Transfers In Ir Districts or Charter Schools In County Offices In Other Transfers In from All Other	0,0	2	000	0.00	0.00	0.00
ar Transfers in ars of Apportionments ital Education SELPA Transfers im Districts or Charter Schools im County Offices are Transfers om Districts or Charter Schools om JPAs om JPAs er Transfers of Apportionments om Districts or Charter Schools are Transfers of Apportionments om Districts or Charter Schools All Other om County Offices All Other Other Transfers In from All Others All Other	710 0.00	0.00	0.00		2	0.00
nments SELPA Transfers SELPA Transfers Charter Schools Ces 6500 Ces 6500 Charter Schools 6360 ces 6360 f Apportionments Charter Schools All Other all Other All Other All Other	9783 0.00	0.00	0.00	0.00	0.00	
Transfers 6500 8 Schools 6500 8 6500 8 6500 8 6500 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 8 6360 8 6360						
Schools 6500 8 Schools 6500 8 6500 8 6500 8 6500 8 6500 8 6500 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8 6360 8			3		0.00	0.00
6500 8 6500 8 6360 8 6360 8 6360 8 All Other All Other	791	000,0	0.00		2 452 655 00	2 152 855.00
6500 8 6360 8 6360 8 6360 8 All Other All Other	792	1,726,336.12	1,726,336.12		2,102,000.00	200
6500 8 6360 8 6360 8 6360 4 All Other All Other	100	0.00	0.00		0.00	0.00
6360 8 6360 6 6360 4 All Other All Other	1793					<u>.</u>
6360 8 6360 8 6360 8 All Other All Other	,	000	0.00		0.00	0.00
6360 6360 All Other All Other All Other	3791	0.00	000		0.00	0.00
All Other All Other All Other	8792	0.00	0.00		000	0.00
All Other All Other All Other	3793	0.00	0,00		0.00	
All Other All Other All Other					0.00	0.00
All Other All Other	8791 0.00	0.00	0.00	0.00		
All Other hers	0.00	0.00	0.00	0.00	0.00	0.00
All Other		0.00	0.00	0.00	0.00	0.00
hers			0.00	0.00	0.00	0.00
TOTAL, OTHER LOCAL REVENUE	8799	2 169 6	3,074,705.68	525,967.00	2,594,094.00	3,120,061.00
	900,000	1				54 633 078 00
		6.297,732.13	53,548,104.96	3 48,337,300.00	6,295,778.00	34,000,000,000

		201	2015-16 Unaudited Actuals	uais		2010 14 0		
Description Resource Codes	Object	cted	Restricted	Total Fund	Unrestricted	Restricted	Total Fund	% DIff
CERTIFICATED SALARIES	Cours	A	(B)	(0)	(D)	(E)	(F)	C&F
Certificated Teachers' Salaries	1100	17.177.903.83	2 133 543 48					
Certificated Pupil Support Salaries	1200	920.301.90	56 824 00	076 000 00	17,333,737.00	1,854,025.00	19,187,782.00	-0.6%
Certificated Supervisors' and Administrators' Salaries	1300	2 138 881 62	117 111 00	970,920.00	653,728.00	394,372,00	1,048,100.00	7.3%
Other Certificated Salaries	000	70.100,00	17,141.00	2,256,022.60	2,026,683.00	136,007.00	2,162,690.00	4.1%
	0081	0.00	40,284.78	40,284.78	10,089.00	0.00	10,089.00	-75.0%
JUIAL, CERTIFICATED SALARIES		20,237,087.25	2,347,594.24	22,584,681.49	20,024,257.00	2.384.404.00	22 408 661 00	5 20%
CLASSIFIED SALARIES					_			
Classified Instructional Salaries	2100	123,903.36	1,106,427.84	1,230,331.20	94.903.00	1 212 887 00	1 307 790 00)
Classified Support Salaries	2200	2,011,348.80	312,891.24	2,324,240.04	1,954,503.00	292.316.00	2.246.819.00	3 30
Classified Supervisors' and Administrators' Salaries	2300	365,160.04	203,655.03	568,815.07	509,547.00	197.182.00	706 729 00	24 2%
Clerical, Technical and Office Salaries	2400	1,816,588,87	231,459.12	2,048,047.99	1,705,209.00	201,121.00	1.906.330.00	-6 9% -6 9%
Other Classified Salaries	2900	373,745.22	89,044.47	462,789.69	247,211.00	85,556.00	332.767.00	-28.1%
TOTAL, CLASSIFIED SALARIES	-	4,690,746.29	1,943,477,70	6.634.223.99	4 511 373 00	1 080 082 00	6 E00 43E 00	2
EMPLOYEE BENEFITS		-		_		,,000,000	4,500, 1 35.00	Z.078
	3101-3102	2,077,425.90	241,781.09	2,319,206.99	2,435,878.00	275,196.00	2,711,074.00	16.9%
	3201-3202	532,236.69	195,313.41	727,550.10	611,112.00	266,798.00	877,910.00	20.7%
	3301-3302	679,357.01	185,070.01	864,427.02	638,745.00	190,317.00	829.062.00	4 1%
îts	3401-3402	4,746,770.87	592,428.47	5,339,199.34	5,282,906.00	682,923.00	5.965.829.00	11 7%
(b)	3501-3502	12,314.13	2,128.78	14,442.91	12,682.00	3.006.00	15 688 00	2 60/
nsation	3601-3602	691,385.53	119,259.83	810,645.36	665,717.00	118,484.00	784 201 00	3 30%
	3701-3702	759,590.59	109,240.27	868,830.86	992,803.00	124,574.00	1.117.377.00	28 6%
u.	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	3901-3902	0.00	0.00	0.00	185,551.00	0.00	185.551.00	New
I UIAL, EMPLOYEE BENEFITS		9,499,080.72	1,445,221.86	10.944.302.58	10 825 304 00	1 881 200 00	10 100 000 00	
BOOKS AND SUPPLIES				1002.00		1,00,1,298.00	12,486,692.00	14.1%
Approved Textbooks and Core Curricula Materials	4100	109,977.56	0.00	109.977.56	68 000 00	9	200	
Books and Other Reference Materials	4200	67,849.31	10,829,73	78,679.04	118 158 00	20 110 00	138 377 00	70.276
Materials and Supplies	4300	1,399,259.71	406,217.33	1,805,477.04	1.956.917.00	1 005 450 00	2067 257 00	73.7%
California Dept of Education			_		1,000,011,00	000,450.00	2,962,367.00	64.1%

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: fund-a (Rev 03/22/2016)

Rio Elementary Ventura County

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						2016-17 Budget		
		2015-	2015-16 Unaudited Actuals	S				% Diff
	Ohiect	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted (E)	col. D + E (F)	Column C & F
Resource Codes	Codes	(A)	(B)	(6)	200 518 00	134.800.00	335,318.00	52.4%
	4400	201,721.31	18,235.82	219,957.13	200,510.00	200	0.00	0.0%
Noncapitalized Equipment	4700	0.00	0.00	0.00	0.00	0.00	2 502 062 00	70£ 83
Food	; 	1 778 807 89	435,282.88	2,214,090.77	2,343,593.00	1,160,369.00	3,503,862.00	00.0
TOTAL, BOOKS AND SUPPLIES		1,1,20,000						
SERVICES AND OTHER OPERATING EXPENDITURES				1 425 241 87	122.250.00	638,094.00	760,344.00	47.0%
C. borromente for Services	5100	166,700.41	7,268,541.40	1,300,241,30	00 207 237	137.386.00	294,883.00	4.5%
Subagi Gallion of the state of	5200	185,422.46	96,628.97	282,051.43	107,407,00		33 GOE DO	-27.3%
Travel and Conferences	5300	46,695.36	0.00	46,695.36	33,755.00	00.07	00,020,00	5.10/
Dues and Memberships	5400 - 5450	235,124.18	11,895.14	247,019.32	247,620.00	12,000.00	203,020.00	
Insurance						9	936.950.00	10.4%
Operations and Housekeeping	5500	848,621.51	0.00	848,621.51	936,950,00			
Orivings			251 990 78	680,044.29	413,292.00	172,990.00	586,282.00	-13.8%
Noncapitalized Improvements	5600	(15 2/3 75)	15.243.75	0.00	(58,005.00)	58,005.00	0,00	
Transfers of Direct Costs	0/10	58.616.31	4.066.00	62,682.31	(3,500.00)	300.00	(3,200.00)	-105.1%
Transfers of Direct Costs - Interfund	0670						3 198 282 00	18.1%
Professional/Consulting Services and	7800 000	1.677,392.55	1,031,001.52	2,708,394.07	1,627,979.00	1,5/	0,100,20000	٦
Operating Expenditures	5000 E	88.410.73	8,370.24	96,780.97	121,960.00	7,178.00	129,138.00	30.4/6
Communications	0						6 196 224.00	-3.3%
TOTAL, SERVICES AND OTHER		3,719,793.27	2,687,737.86	6,407,531.13	3,599,798.00	2,380,420.00	0,100	ļ

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		201	2015-16 Unaudited Actuals	uals.		***************************************		
Description	Object	cted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund	% Diff
CAPITAL OUTLAY	Codes	A	(B)	(C)	(D)	(E)	(F)	C & F
and								
l and improvements	8700	0.00	0,00	0.00	0.00	0.00	0.00	0.0%
Pulling Control of the Control of th	6170	0.00	0.00	0.00	0.00	0.00	0 00	200
Buildings and Improvements of Buildings	6200	45,030.00	436,039,35	481 069 35	200	25 22 20	0.00	0.0%
Books and Media for New School Libraries					0.00	23,000.00	25,000.00	-94.8%
or major expansion of school Libraries	6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	13,062.92	44,775.04	57,837.96	0.00	0.00	0.00	-100 0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	45.640.00	45 640 00	New
TOTAL, CAPITAL OUTLAY		58,092.92	480,814.39	538.907.31	0.00	70 640 00	70 640 00	96 O8/
OTHER OUTGO (excluding Transfers of Indirect Costs)		_	_			10,000	70,040	-00.97
Tuition Tuition for Instruction Under Interdistrict								
State Special Schools	7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		_			0.00	0.00	0.00	0.0%
Payments to County Offices	! <u>~</u>	0.00	217,092.04	217,092.04	0.00	222,429.00	222,429.00	2.5%
District of County Concess	742	374,562.00	1,886,156.23	2,260,718.23	325,356.00	1,801,059.00	2,126,415.00	-5.9%
Payments to JPAs	7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0 00	9	2	8		
To County Offices	7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213	0.00	0.00	0.00	0.00	0 00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools 6500	7221		0	8		Cicc	0.00	0.0
To County Offices 6500	7000		23	0.00		0.00	0.00	0.0%
	7993		0.00	0.00		0.00	0.00	0.0%
ents	<u> </u>		0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools 6360	7221		0.00	0.00		0.00	3	2
To County Offices 6360	7222		0.00	0.00		0.00	0 00	0.00
To JPAs 6360	7223		0.00	0.00		0.00	2 6	0.076
pportionments All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7281-7283	0.00	0.00	0.00	0.00	0.00	200	2 2
California Dept of Education					0:00	0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: fund-a (Rev 03/22/2016)

estricted
Object

Ventura County		2015	2015-16 Unaudited Actuals			2016-17 Budget	Total Fund	% Diff
	Object	Unrestricted	Restricted	col. A + B	Unrestricted (D)	Restricted (E)	╄	C & F
Resource Codes	Codes	(A)	(B)	[C	I	0.00	0.00	0.0%
Description	-	0.00	0.00	0.00	0.00	0.00		1
Of All Others	7299	0.00						
All Other Transfers Out to All Outers) 88 880 E	0.00	268,268.00	37.6%
Debt Service	7438	195,001.95	0.00	195,001,95	2002,002		242 013 00	95.7%
Debt Service - Interest	}	120 885 00	0.00	130,885.00	243,012.00	0.00	27,0 2.00	
Other Debt Service - Principal	7439	30,003.00	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2 803 697 22	836,636.00	2,023,488.00	2,860,124.00	2.0%
Carry Country of Indirect Costs)		700,448.95	2,103,246.27	2,000,000				
TOTAL, OTHER COLOC (Excluding training)						_		
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		-						
			474 471 05	0.00	(204,899.00)	204,899.00	0.00	0.0%
The party of Indirect Costs	7310	(1/4,4/1.95)	174,471.00			0.00	(112,000.00)	
	7350	0.00	0.00	0.00	1		(440 000 00)	
Transfers of Indirect Costs - Interfund		(47/ 471 05)	174.471.95	0.00	(316,899.00)	204,899.00	112,000.00	
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		((4,4)1.00)						
		40 500 595 3A	11 617 849 15	52,127,434.49	41,824,152.00	12,090,586.00	53,914,738,00	3.4%
TOTAL EXPENDITURES		40,000,00						

TOTAL, EXPENDITURES

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?	-		_						-		_	_														
	All Other Financing Sources	Proceeds from Lease Revenue Bonos	Proceeds from Capital Leases	Long-Term Debt P:oceeds Proceeds from Certificates of Participation	Transfers from Funds of Lapsed/Reorgan/zed LEAs	Other Sources	Proceeds from Sale/Lease- Purchase of Land/Buildings	Proceeds	State Apportionments Emergency Apportionments	SOURCES	OTHER SOURCES/USES	(b) TOTAL, INTERFUND TRANSFERS OUT	Other Authorized Interfund Transfers Out	To: Cafeteria Fund	County School Facilities Fund	To: State School Building Front	To: Child Development Fund	INTERFUND TRANSFERS OUT	(a) TOTAL, INTERFUND TRANSFERS IN	Uther Authorized Interfund Transiers In	Redemption Fund	From: Special Reserve Fund From: Bond Interest and	INTERFUND TRANSFERS IN	INTERFUND TRANSFERS	Description Resource Codes	
6/60	0770	89/2	97	8071	8965		8953		8931	_		_	7619	7616	7613	7612	7611			8919	8914	8912			Object Codes	
0.00	0,00	0.00	0.00	3	0.00	0.00			0.00		000,7 00.00	580 733 00	589,733.00	0.00	0.00	0.00	0.00		89,631.92	89,631.92	0.00	0.00			Unrestricted (A)	2
0.00	0.00	0.00	0.00		0.00	0.00	3	6,60	0 00		0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		_	Restricted (B)	2015-16 Unaudited Actuals
0.00	0.00	0.00	0.00		0.00	0,00	<u>.</u>	0.00	8		569,733.00	Eno 700 00	589.733.00	0.00	0.00	0.00	0.00		89,631.92	89,63	0.00	0.00			Total Fund col. A + B	tuals
0.00	0.00	0.00	0.00	0.00	8	0.00		0.00	3		511,656.00	011,000.00	511 656 00	0.00	0.00	0.00	0.00		91,425.00	91,425.00	0.00	0.00		3	Unrestricted	
0.00	0.00	0.00	0.00	co	8	0.00		0:00			0.00	0.00	0.00	0.00	0.00	0.00	0.00		2.665.00	2,665.00	0.00	0.00		(6)	Restricted	2016-17 Budget
0.00	0.00	0.00	0.00	0.00	3	0.00		0.00			511,656.00	311,000,00	514 050 00	0.00	0.00	0.00	0.00	,	94,090,00	94.090.00		0.00		Ē	Total Fund col. D + E	
0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	<u></u> -	0.0%			-13.2%	-13.2%	0.076	0.00/	0 0%	0.0%	0.0%			5.0%		0.0%		C&F	% Diff	

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: fund-a (Rev 03/22/2016)

Rio Elementary Ventura County		Unrestric Expend	Unrestricted and Restricted Expenditures by Object			2016-17 Rudget		
		2015	2015-16 Unaudited Actuals			1000	Total Eurori	% DIff
		Unrestricted	Restricted	Total Fund	Unrestricted	Restricted (E)	col. D + E	Column C & F
Description Resource Codes C	Codes	(A)	(B)	0.00	0.00	0,00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00					
USES			3	2	0.00	0.00	0.00	
Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0,00	
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.00	
(d) TOTAL, USES							0.00	
	8980	(5,524,722.85)	5,524,722.85	0.00	(5,506,826.00)	5,500,626.00	0.00	
Contributions from Unrestricted Revenues	8990	(432,240.44)	432,240.44	0.00	(580,000.00)	580,000.00	0.00	\dashv
Contributions from Restricted Revenues		(5,956,963.29)	5,956,963.29	0.00	(6,086,826.00)	6,086,826.00	0.00	
(e) TOTAL, CONTRIBUTIONS	-							
TOTAL, OTHER FINANCING SOURCES/USES	 	(6,457,064.37)	5,956,963.29	(500,101.08)	(6,507,057.00)	6,089,491.00	(417,566,00)	10.5%

			20	2015-16 Unaudited Actuals	uals		2016-17 Rudnet		
Description	Function Codes	Object Codes	cted	Restricted	6 John 19	Unrestricted	Restricted	Total Fund	% Diff
A. REVENUES			Đ	(0)	(6)	(D)	(E)	(F)	C & F
1) LCFF Sources		8010-8099	42,856,789.60	0.00	42,856,789.60	45,939.784.00	0.00	45 939 784 00	7 20
2) Federal Revenue		8100-8299	0.00	2,361,713.82	2.361.713.82	00.0	00 P80 DEE C	2 330 004 00	0.00/
3) Other State Revenue		8300-8599	3,488,528.21	1,766,367.65	5,254,895,86	1.871.549.00	1 361 700 00	3 233 249 00	30 50/
4) Other Local Revenue		8600-8799	905,055.02	2,169,650.66	3,074,705.68	525,967.00	2.594.094.00	3 120 061 00	1 50
5) TOTAL, REVENUES			47,250,372.83	6,297,732.13	53,548,104,96	48.337.300.00	6 295 778 00	54 633 078 00	20%
B. EXPENDITURES (Objects 1000-7999)									2.070
1) Instruction	1000-1999		25,810,150.61	6,679,588.18	32,489,738.79	27,185,780.00	6,862,063.00	34.047.843.00	4.8%
2) Instruction - Related Services	2000-2999	, <u>-</u>	5,082,222.24	363,660.62	5,445,882.86	5,163,625.00	635,831.00	5,799,456.00	6.5%
3) Pupil Services	3000-3999		2,203,341.72	693,129.13	2,896,470.85	1,990,755.00	1,257,726.00	3,248,481.00	12.2%
4) Ancillary Services	4000-4999	_	11,777.01	15,513.31	27,290.32	18,000.00	0.00	18,000.00	-34.0%
5) Community Services	5000-5999	, -	4,632.20	0.00	4,632.20	1,000.00	0.00	1,000.00	-78.4%
6) Enterprise	6000-6999	т-	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999	_	3,535,709.26	202,125.34	3,737,834.60	3,403,053.00	204,899.00	3,607,952.00	-3.5%
8) Plant Services	8000-8999	_	3,161,303.35	1,560,584.30	4,721,887.65	3,225,303.00	1,106,579.00	4,331,882.00	-8.3%
9) Other Outgo	9000-9999	Except 7600-7699	700,448.95	2,103,248.27	2,803,697.22	836.636.00	2.023.488.00	2 860 124 00	2 0%
10) TOTAL, EXPENDITURES			40.509,585.34	11,617,849.15	52,127,434,49	41.824.152.00	12.090.586.00	53 914 738 00	3 4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)		_	6,740,787.49	(5.320.117.02)	1 420 670 47	6 513 1AB 00	/5 70A 909 A07	740 340 00	2
D. OTHER FINANCING SOURCES/USES						0,010,100	(0,7 0-7,000,000)	(10,540.00	49.4%
1) Interfund Transfers a) Transfers In	_	8900-8929	89,631.92	0.00	89,631.92	91.425.00	2.665.00	94 090 00	7 0 8
b) Transfers Out	~1	7600-7629	589,733.00	0.00	589.733.00	511 656 00	0.00	511 656 00	10 00/
2) Other Sources/Uses a) Sources	.	8930-8970	3	8				1,000	10.270
b) Uses	7	7630-7696	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	œ	8980-8990	(5,956,963.29)	5,956,963.29	0.00	(6.086.826.00)	6 086 826 00	0 00	0.00
4) TOTAL, OTHER FINANCING SOURCES/USES	S	((6,457,064,37)	5,956,963.29	(500,101.08)	(6,507,057.00)	6,089,491.00	(417.566.00)	-16.5%
						100.100.100.1	0,000,701,00	(1	- JO.3%

Rio Elementary Ventura County

						2016-17 Budget		
		2015	2015-16 Unaudited Actuals			1000		% Diff
		Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted (F)	col. D + E	Column C & F
Description Function Codes	odes Codes	(A)	(B)	G				
E. NET INCREASE (DECREASE) IN FUND		283,723.12	636,846.27	920,569.39	6,091.00	294,683.00	300,774.00	-67.3%
BALANCE (C + D4)								
F. FUND BALANCE, RESERVES								}
1) Beginning Fund Balance	2701	2 047 724 44	1.544.374.91	3,592,099.35	2,331,447.56	2,181,221.18	4,512,668.74	25.6%
a) As of July 1 - Unaudited	978	000	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments	9/93	0.00	1 544 274 01	3 500 099 35	2,331,447.56	2,181,221.18	4,512,668.74	25.6%
c) As of July 1 - Audited (F1a + F1b)		2,047,724.44	,0,1,0,1,0,1	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements	9795	0.00	4 E44 374 04	3 502 009 35	2.331,447.56	2,181,221.18	4,512,668.74	25.6%
e) Adjusted Beginning Batance (F1c + F1d)		2,047,724.47	2 181 221 18	4.512,668.74	2,337,538.56	2,475,904.18	4,813,442.74	6.7%
2) Ending Balance, June 30 (E + F1e)		2,001,771	,,					
Components of Ending Fund Balance						3	0.00	-100.0%
a) Nonspendable	9711	5,000.00	0.00	5,000.00	0.00	0.00	3	3
Revolving Cash	9712	27,179.93	0.00	27,179.93	0.00	0.00	0.00	-100.00
Stores	9713	39,819.71	0.00	39,819.71	0.00	0.00	0.00	-100.0%
Prepaid Expenditures	0749	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9740	0 00	2,181,2	2,181,221.55	0.00	2,475,904.55	2,475,904.55	13.5%
b) Restricted	:					900	0.00	0.0%
c) Committed Stabilization Arrangements	9750	0.00	0.00	0.00			0.00	
Other Commitments (by Resource/Object)	9760	0.00	0.00	0.00				
d) Assigned	0250	280 000 00	0.00	280,000.00	0.00	0.00	0,00	-100.0%
	on 9780	280,000.		280,000.00				1
acement Flain	0000							
e) Unassigned/unappropriated	0780	1.581.515.00	0.00	1,581,515.00	0 1,633,242.00	0.00		
Reserve for Economic Uncertaintles	9790		2 (0,37)	397,932.55	5 704,296.56	(0.37)	704,296.19	9 77.0%
Unassigned/Unappropriated Amount								

Rio Elementary Ventura County

Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
5640	Medi-Cal Billing Option	11,131.31	11.131.31
6230	California Clean Energy Jobs Act	76,374.12	249,870.12
6264	Educator Effectiveness	214,413.05	170,952.05
6300	Lottery: Instructional Materials	663,734.26	265,311.26
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13	0.06	0.06
7405	Common Core State Standards Implementation	0.16	0.16
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section	1,209,817.94	1,776,720.94
9010	Other Restricted Local	5,750.65	1,918.65
Total, Restricted Balance	ted Balance	2,181,221.55	2,475,904.55

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: fund-a (Rev 04/06/2011)

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
4) LOFE Courses		ļ			
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	3,039,191.58	3,180,000.00	4.6
3) Other State Revenue		8300-8599	212,621.03	180,000.00	15.3
4) Other Local Revenue		8600-8799	340,561.63	209,100.00	
5) TOTAL, REVENUES			3,592,374.24	3,569,100.00	-0.6
. EXPENDITURES					0.0
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	1,151,577.68	1,093,524.00	-5.0
3) Employee Benefits		3000-3999	431.341.65	450,579.00	
4) Books and Supplies		4000-4999	2,064,466.51	1,676,095.00	4.5
5) Services and Other Operating Expenditures		5000-5999	(35,993.65)	72,583.00	
6) Capital Outlay		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect		7100-7299,			
Costs)		7400-7499	7,763.28	9,505.00	22.4
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	112,000.00	Ne
9) TOTAL, EXPENDITURES		-	3,619,155.47	3,414,286.00	5.79
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(26,781.23)	154,814.00	-678.19
OTHER FINANCING SOURCES/USES		!			
Interfund Transfers Transfers In		2000 0000			
b) Transfers Out		8900-8929	0.00	0.00	0.09
		7600-7629	0.00	0.00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999		0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0900-0999	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,781.23)	154,814,00	678.1%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	27,629.47	848.24	-96.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
			27,629.47	848.24	-96.9%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.0%
d) Other Restatements		0.00	27,629.47	848.24	-96.9%
e) Adjusted Beginning Balance (F1c + F1d)			848.24	155,662.24	18251.2%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			848.24	100,002,24	
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
		9712	16,981.21	0.00	-100.0%
Stores		9713	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.0%
All Others			0.00	205,491.00	New
b) Restricted		9740	0.00	200,401.00	
c) Committed Stabilization Arrangements		9750	0.00	0,00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated		9789	0.00	0.00	0.09
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9790	(16,132.97)	(49,828.76)	208.99

	——————————————————————————————————————		For		
Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17	Percent
G. ASSETS	·		- Indiana Foldaria	Budget	Difference
Cash a) in County Treasury		9110	274 000 04		
1) Fair Value Adjustment to Cash in County Treasun	,	9111	371,639.34		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	9,143.29		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140			
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	257,828.95		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	550,332,90		
7) Prepaid Expenditures		9330	16,981.21		
8) Other Current Assets			0.00		
9) TOTAL, ASSETS		9340	0.00		
. DEFERRED OUTFLOWS OF RESOURCES			1,205,925.69		
1) Deferred Outflows of Resources					
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
LIABILITIES			0.00		
1) Accounts Payable					
Due to Grantor Governments		9500	127,901.56		
Due to Other Funds		9590	0.00		
		9610	1,077,175.89		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,205,077.45		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
FUND EQUITY			}		
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)					
7,100,021			848.24		

les Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Jes Objest Geese			Ì
		3 490 000 00	4.6%
8220			0.0%
8221			0.0%
8290	0.00		4.6%
	3,039,191.58	3,180,000.00	4.0%
	1		
8520	212,621.03	180,000.00	15.3%
8590	0.00	0.00	0.0%
	212,621.03	180,000.00	-15.3%
	1		
8631	0.00	0.00	0.09
8634	204,732.36	155,000.00	
8650	0.00	0.00	0.0
8660	1,426.30	500.00	-64.9
8662	0.00	0.00	0.0
0002			
0077	0.00	0.00	0.0
90//	0.02		
	404 400 07	53 600 00	 -60.1
8699			-38.6
	340,561.63	3,569,100.00	-0.6
	8220 8221 8290 8520 8590 8631 8634 8650	8220 3,039,191.58 8221 0.00 8290 0.00 3,039,191.58 8520 212,621.03 8590 0.00 212,621.03 8631 0.00 8634 204,732.36 8650 0.00 8660 1,426.30 8662 0.00 8667 0.00	Res Object Codes Unaudited Actuals Budget

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					Difference
Certificated Supervisors' and Administrators' Salaries		1300	0.00		
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			0.00	0,00	0,0
CLASSIFIED SALARIES		-	0.00	0.00	0.0
Classified Support Salaries		2200	996,965.27	922 000 00	
Classified Supervisors' and Administrators' Salaries		2300	154,612,41	932,909.00	6.4
Clerical, Technical and Office Salaries		2400	0.00	160,415.00	3.8
Other Classified Salaries		2900	0.00	200.00	Ne
TOTAL, CLASSIFIED SALARIES			1,151,577.68	0.00	0.0
MPLOYEE BENEFITS			1,101,077.00	1,093,524.00	
STRS		3101-3102	0.00		
PERS		3201-3202	119,341.84	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	88,239.91	138,559.00	16.19
Health and Welfare Benefits		3401-3402	160,697.06	83,836.00	5.0
Unemployment Insurance		3501-3502	577.94	165,801.00	3.29
Workers' Compensation		3601-3602	32,213.46	550.00	4.89
OPEB, Allocated		3701-3702	30,271.44	30,165.00	
OPEB, Active Employees		3751-3752	0.00	31,668.00	4.69
Other Employee Benefits		3901-3902	0.00	0.00	0.09
OTAL, EMPLOYEE BENEFITS			431,341.65	0.00	0.09
DOKS AND SUPPLIES			101,041.00	450,579.00	4.5%
looks and Other Reference Materials		4200	0.00	0.00	
faterials and Supplies		4300	140,300.74	0.00	0.0%
loncapitalized Equipment		4400	13,739.95	184,250.00	31.3%
ood		4700	1,910,425.82	10,000.00	-27.2%
OTAL, BOOKS AND SUPPLIES			2,064,466.51	1,481,845.00	-22.4%

Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
RVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
ravel and Conferences	5200	5,074.50	6,800.00	34.0%
	5300	0.00	300.00	New
ues and Memberships	5400-5450	0.00	0.00	0.0%
nsurance	5500	0.00	0.00	0.0%
Operations and Housekeeping Services	5600	13,946.07	40,000.00	186.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5710	0.00	0.00	0.0%
ransfers of Direct Costs	5750	(62,682.31)	3,200.00	-105.1%
ransfers of Direct Costs - Interfund	0700			
Professional/Consulting Services and Operating Expenditures	5800	5,098.04	18,183.00	
	5900	2,570,05	4,100.00	59.59
Communications TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		(35,993.65)	72,583.00	-301.7
APITAL OUTLAY	6200	0.00	0.00	0.0
Buildings and Improvements of Buildings	6400	0.00	0.00	0.0
Equipment	6500	0.00	0.00	0.0
Equipment Replacement	0000	0.00	0.00	
TOTAL, CAPITAL OUTLAY				
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service		1,391.89	1,705.00	22.
Debt Service - Interest	7438		7,800.00	
Other Debt Service - Principal	7439	6,371.39	9,505.00	22.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		7,763.28	9,505,00	g-Per I
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				1
Transfers of Indirect Costs - Interfund	7350	0.00	112,000.00	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	112,000.00	
IVITE VITTE		3,619,155.47	3,414,286.00	-5

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					Dillerence
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT			0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00		0.0
OTHER SOURCES/USES				0.00	0.0
SOURCES		!		}	
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00		
Long-Term Debt Proceeds		0900	0.00	0.00	0.0
Proceeds from Capital Leases		8972	0.00	0.00	
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00		0.09
USES			0.00	0.00	0.09
Transfers of Funds from Lapsed/Reorganized LEAs		7651			
All Other Financing Uses		7699	0.00	0.00	0.09
d) TOTAL, USES		7099	0.00	0.00	0.09
ONTRIBUTIONS			0.00	0.00	0.09
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES				0.00	0:0%
			0.00	0.00	0.0%

	- U- Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
escription	Function Codes	Object Godes		744	
REVENUES					
		8010-8099	0.00	0.00	0.0%
1) LCFF Sources			3,039,191.58	3,180,000.00	4.6%
2) Federal Revenue		8100-8299		180,000.00	-15.3%
3) Other State Revenue		8300-8599	212,621.03	209,100.00	-38,6%
4) Other Local Revenue		8600-8799	340,561.63		-0.6%
5) TOTAL, REVENUES			3,592,374.24	3,569,100.00	-0.076
EXPENDITURES (Objects 1000-7999)					
EXPENDITURES (OBJOSIS TOOL TEST,			4.0	0.00	0.0%
1) Instruction	1000-1999		0.00		0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	
3) Pupil Services	3000-3999		3,611,392.19	3,287,200.00	
	4000-4999		0.00	0.00	0.0%
4) Ancillary Services	5000-5999		0.00	0.00	0.0%
5) Community Services			0.00	5,581.00	Nev
6) Enterprise	6000-6999		0.00	112,000.00	Nev
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999	Except		9,505.00	22.49
9) Other Outgo	9000-9999	7600-7699			-5.7
10) TOTAL, EXPENDITURES			3,619,155.47	3,414,286.00	-5,7
C. EXCESS (DEFICIENCY) OF REVENUES			1	Ì	
OVER EXPENDITURES BEFORE OTHER			(26,781.23)	154,814.00	-678.1
FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES					
				0.00	0.0
1) Interfund Transfers a) Transfers In		8900-892	l l		0.0
b) Transfers Out		7600-762	9 0.00	0.00	
2) Other Sources/Uses		8930-897	0.00	0.00	0.0
a) Sources		7630-769	0.00	0.00	0.0
b) Uses		8980-89		0.00	0.0
3) Contributions		0900-09	0.00	0.00	0,0

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					Forr
Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,781,23)		
. FUND BALANCE, RESERVES	· · · · · · · · · · · · · · · · · · ·		(20,761,23)	154,814.00	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,629.47	848.24	00
b) Audit Adjustments		9793	0.00	0.00	
c) As of July 1 - Audited (F1a + F1b)			27,629.47	848.24	
d) Other Restatements		9795	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e)			27,629.47	848.24	96.
Components of Ending Fund Balance a) Nonspendable		-	848.24	155,662.24	18251
Revolving Cash		9711	0.00	0.00	0.0
Stores Prepaid Expenditures		9712	16,981.21	0.00	
All Others		9713	0.00	0.00	0.
b) Restricted		9719 9740	0.00	0.00	0.
c) Committed Stabilization Arrangements			0.00	205,491.00	N
Other Commitments (by Resource/Object)		9750 9760	0.00	0.00	0.0
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	(16,132.97)	(49,828.76)	

Rio Elementary Ventura County

Unaudited Actuals Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

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Resource Description		2015-16 Unaudited Actuals	2016-17 Budget
Resource 5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	0.00	205,491.00
	cted Balance	0.00	205,491.00

Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					Dillerance
1) LCFF Sources		8010-8099	0.00	0.00	
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	802.22	0.00	0.0
5) TOTAL, REVENUES		0000 0700		50.00	-93.0
B. EXPENDITURES			802.22	50.00	
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	0.00	500.00	
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	Ne
6) Capital Outlay		6000-6999	0.00		0,0
7) Other Outgo (excluding Transfers of Indirect		7100-7299,		0,00	0.0
Costs)		7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	
9) TOTAL, EXPENDITURES			0.00	500.00	Ne
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			802.22	(450.00)	156.19
OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In					
		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses Sources		8930-8979	0.00		
b) Uses		7630-7699		0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0900-0999	0.00	0.00	0.0%

Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

scription	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
NET INCREASE (DECREASE) IN FUND			802.22	(450.00)	<u>-156.1%</u>
BALANCE (C + D4)			802.22		
FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	12,991.48	13,793.70	6.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments		\$193	12,991.48	13,793.70	6.2%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.09
d) Other Restatements		8130	12,991.48	13,793.70	6.20
e) Adjusted Beginning Balance (F1c + F1d)			13,793.70	13,343.70	-3.39
 Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance 			10,130.70		
a) Nonspendable		9711	0.00	0.00	0.09
Revolving Cash		9712	0.00	0.00	0.0
Stores		9713	0.00	0.00	0.0
Prepaid Expenditures		9719	0.00	0.00	0,0
All Others		9740	0.00	0.00	0.0
b) Restricted		9740			
c) Committed		9750	0.00	0.00	0.0
Stabilization Arrangements		9760	0.00	0.00	0,0
Other Commitments					
d) Assigned Other Assignments		9780	13,793.70	13,343,70	-3.
				0.00	0.
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.

Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

Description Resou	rce Codes Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS 1) Cash			·	
a) in County Treasury	9110	13,192.63		
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00		
b) in Banks	9120	0.00		
c) in Revolving Fund	9130	0.00		
d) with Fiscal Agent	9135	0.00		
e) collections awaiting deposit	9140			
2) investments	9150	0.00		
3) Accounts Receivable	9200	0.00		
4) Due from Grantor Government		601.07		
5) Due from Other Funds	9290	0.00		
6) Stores	9310	0.00		
7) Prepaid Expenditures	9320	0.00		
8) Other Current Assets	9330	0.00		
9) TOTAL, ASSETS	9340	0.00		
. DEFERRED OUTFLOWS OF RESOURCES		13,793.70		
Deferred Outflows of Resources	}			
2) TOTAL, DEFERRED OUTFLOWS	9490	0.00		
LIABILITIES		0.00		
1) Accounts Payable				
	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640			
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES		0,00		
DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
FUND EQUITY				
Ending Fund Balance, June 30				
(must agree with line F2) (G9 + H2) - (I6 + J2)		13,793.70		

escription Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CFF SOURCES				
_CFF Transfers	•		0.00	0.0%
LCFF Transfers - Current Year	8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES		0.00	0.00	
THER STATE REVENUE				
	8590	0.00	0.00	0.0%
All Other State Revenue	-	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE				
OTHER LOCAL REVENUE			Ì	
Other Local Revenue				
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	0.00	0.0
Sales	8631	0.00	0.00	0.0
Sale of Equipment/Supplies	8660	802.22	50.00	93.8
Interest	8662	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments				
Other Local Revenue	8699	0.00	0.00	0.0
All Other Local Revenue	8799	0.00	0.00	0.0
All Other Transfers In from All Others	0,00	802.22	50.00	-93.
TOTAL, OTHER LOCAL REVENUE		802.22	50.00	-93.

Description CLASSIFIED SALARIES	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Classified Support Salaries					
Other Classified Salaries		2200	0.00	0.00	0.0
		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0
EMPLOYEE BENEFITS		ł			
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemployment Insurance		3501-3502	0.00		0.0
Workers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752		0.00	0.0
Other Employee Benefits			0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.09
OOKS AND SUPPLIES			0.00	0.00	0.09
Books and Other Reference Materials					
		4200	0.00	0.00	0.09
Materials and Supplies		4300	0.00	500.00	Ne
Noncapitalized Equipment		4400	0.00	0.00	0.09
OTAL, BOOKS AND SUPPLIES			0.00	500.00	Nev

S Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
			Ì
		0.00	0.0%
5100	0.00		0.0%
5200	0.00		
5600	0.00	0.00	0.0%
5710	0.00	0.00	0.0%
5750	0.00	0.00	0.0%
			A 50
5800	0.00	0.00	0.0%
	0.00	0.00	0.0%
		Į Į	
6170	0.00	0.00	0.0
6200	0.00	0.00	0.05
	0.00	0.00	0.0
-	-	0.00	0.0
6500			0.0
	0.00	0.00	
		n.nn	0.0
7438			0.0
7439	0.00		
	0.00	0.00	0.0
	0.00	500.00	N
	5100 5200 5600 5710 5750 5800 6170 6200 6400 6500	S Object Codes Unaudited Actuals	S Object Codes Unaudited Actuals Budget

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					Dillerence
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00		0.0
INTERFUND TRANSFERS OUT			0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00		0.0
OTHER SOURCES/USES				0.00	0.0
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs					
Long-Term Debt Proceeds		8965	0.00	0.00	0.0
Proceeds from Capital Leases		8972	0.00		
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00		0.0
USES		-	0.00	0.00	0.09
Transfers of Funds from Lapsed/Reorganized LEAs		7054			
All Other Financing Uses		7651	0.00	0.00	0.09
(d) TOTAL, USES		7699	0.00	0.00	0.09
			0.00	0.00	0.09
ONTRIBUTIONS					
Contributions from Unrestricted Revenues		0000			
Contributions from Restricted Revenues		8980	0.00	0.00	0.0%
		8990	0.00	0.00	0.0%
e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
REVENUES					1
		8010-8099	0.00	0.00	0.0%
1) LCFF Sources		8100-8299	0.00	0.00	0.0%
2) Federal Revenue		8300-8599	0.00	0.00	0.0%
3) Other State Revenue		8600-8799	802.22	50.00	
4) Other Local Revenue			802.22	50.00	-93.8%
5) TOTAL, REVENUES . EXPENDITURES (Objects 1000-7999)					
EXPERION CONTROL			0.00	0.00	0.0%
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	500.00	Ney
8) Plant Services	8000-8999	Except	0.00	0.00	0.09
9) Other Outgo	9000-9999	7600-7699	0.00	500.00	Ne
10) TOTAL, EXPENDITURES			0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			802,22	(450.00)	
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.0
a) Transfers in b) Transfers Out		7600-762	90.00	0.00	0.0
2) Other Sources/Uses		8930-897	9 0.00	0.00	0.0
a) Sources		7630-769	0.00	0.00	0.0
b) Uses		8980-899		0.00	0.0
3) Contributions		0900-095	0.00	0.00	0.0

Description E. NET INCREASE (DECREASE) IN FUND	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
BALANCE (C + D4)			802.22	(450,00)	450
FUND BALANCE, RESERVES				(430.00)	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,991.48	13,793.70	
b) Audit Adjustments		9793	0.00	0.00	6.2
c) As of July 1 - Audited (F1a + F1b)			12,991.48	13,793.70	0.0
d) Other Restatements		9795	0.00	0.00	6.2
e) Adjusted Beginning Balance (F1c + F1d)			12,991.48	13,793.70	
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable		}	13,793.70	13,343.70	6.3 3.3
Revolving Cash		9711		0,00	
Stores		9712	0.00	0.00	0.0
Prepaid Expenditures		9713	0.00	0.00	0.0
All Others		9719	0 00	0.00	0.0
b) Restricted		9740	0.00	0.00	0.0
c) Committed Stabilization Arrangements		0750			0.0
Other Commitments (by Resource/Object)		9750 9760	0.00	0.00	0.0
d) Assigned		8/00	0.00	0.00	0.0
Other Assignments (by Resource/Object)		9780	13,793.70	13,343.70	3.3
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00		-5.5
Unassigned/Unappropriated Amount	_	9790	0.00	0.00	0.09

Unaudited Actuals Deferred Maintenance Fund Exhibit: Restricted Balance Detail

56 72561 0000000 Form 14

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Resource Description	2015-16 Unaudited Actuals	2016-17 Budget
Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					Difference
() 075 0		ĺ			
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0 00	0.00	0.0
4) Other Local Revenue		8600-8799	21,545.88	11,300.00	
5) TOTAL, REVENUES			21,545.88	11,300.00	
3. EXPENDITURES				11,300.00	47.6
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employee Benefits		3000-3999	0.00	0.00	
4) Books and Supplies		4000-4999	0:00		0.0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay		6000-6999	9.00	0.00	
7) Other Outgo (excluding Transfers of Indirect		7100-7299,	0.00	0.06	0.09
Costs)		7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	
9) TOTAL, EXPENDITURES			0.00		0.0%
EXCESS (DEFICIENCY) OF REVENUES				0.00	0.09
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			04.545.00		
OTHER FINANCING SOURCES/USES			21,545.88	11,300.00	-47.6%
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses			0.00	0.00	0.0%
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			. 0.00	0.00	0.0%

	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
scription				1	
NET INCREASE (DECREASE) IN FUND			21,545.88	11,300.00	-47.6%
BALANCE (C + D4)					
FUND BALANCE, RESERVES					:
1) Beginning Fund Balance		9791	2,743,010.09	2,764,555.97	0.8%
a) As of July 1 - Unaudited			0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00		0.8%
c) As of July 1 - Audited (F1a + F1b)			2,743,010.09	2,764,555.97	
		9795	0.00	0.00	0.0%
d) Other Restatements			2.743,010.09	2,764,555.97	0.8%
e) Adjusted Beginning Balance (F1c + F1d)				2,775,855.97	0.4%
2) Ending Balance, June 30 (E + F1e)			2,764,555.97	2,110,000.91	
Components of Ending Fund Balance					0.09
a) Nonspendable		9711	0.00	0.00	0.03
Revolving Cash		9712	0.00	0.00	0.09
Stores		-	0.00	0.00	0.0
Prepaid Expenditures		9713			0.0
·		9719	0.00	0.00	
All Others		9740	0.00	0.00	0.0
b) Restricted					
c) Committed		9750	0.00	0.00	0.0
Stabilization Arrangements			0.00	0.00	0.0
Other Commitments		9760	0.00		
d) Assigned		9780	2,764,555.97	2,775,855.97	0.4
Other Assignments		\$100		2000	
e) Unassigned/Unappropriated		9789	0.00	0.00	0.0
Reserve for Economic Uncertainties		9790	0.00	0.00	0.0

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Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent
G. ASSETS				- Padget	Difference
Cash a) in County Treasury		9110	2 400 075 70		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,403,075.76		
b) in Banks			0.00		
c) in Revolving Fund		9120	0.00		
d) with Fiscal Agent		9130	0.00		
e) collections awaiting deposit		9135	0.00		
2) Investments		9140	0.00		
Accounts Receivable		9150	0.00		
		9200	8,230.21		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	320,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,731,305.97		
L DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590			
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	966,750.00		
5) Unearned Revenue					
6) TOTAL, LIABILITIES		9650	0.00		
DEFERRED INFLOWS OF RESOURCES	<u> </u>		966,750.00		
Deferred Inflows of Resources					
2) TOTAL, DEFERRED INFLOWS		9690	0.00		
FUND EQUITY			0.00		
			}		
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)					

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description Res	ource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Other Local Revenue		8660	21,545.88	11,300.00	-47.6%
Interest		8662	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		0002	21,545.88	11,300.00	
TOTAL, OTHER LOCAL REVENUE			21,545.88		-47.6%
TOTAL, REVENUES					

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					Difference
INTERFUND TRANSFERS IN			ii.		
From: General Fund/CSSF		8912	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	
INTERFUND TRANSFERS OUT				0.00	0.0
To: General Fund/CSSF		7612	. 0.00	0.00	
To: State School Building Fund/ County School Facilities Fund		7613	0.00		0.0
Other Authorized Interfund Transfers Out		7619		0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT		7019	0.00	0.00	0.0
THER SOURCES/USES			0.00	0.00	0.0
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	
USES				0.00	0.0
Transfers of Funds from			<		
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
ONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
				0.00	0,05
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00		
		_	0.00	0.00	0.0

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Function

	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
escription	Function oodes			10 94	
REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
		8100-8299	0.00	0.00	0.0%
2) Federal Revenue		8300-8599	0.60	0.00	0.0%
3) Other State Revenue		8600-8799	21,545.88	11,300.00	47.6%
4) Other Local Revenue			21,545.88	11,300.00	_47.6%
5) TOTAL, REVENUES					
EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
Instruction - Related Services	2000-2999		0,00	0.00	0.0%
	3000-3999		0.00	0.00	0.0%
3) Pupil Services	4000-4999		0.00	0.00	0.0%
4) Ancillary Services	5000-5999		0.00	0.00	0.09
5) Community Services	6000-6999		0.00	0.00	0.09
6) Enterprise			0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999	Except	0.00	0.00	0.09
9) Other Outgo	9000-9999	7600-7699		0.00	0.09
10) TOTAL, EXPENDITURES			0.00	0.00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			21,545.88	11,300.00	
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0
a) Transfers In b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0
a) Sources			0.00	0.00	0.0
b) Uses		7630-7699		0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24		
F. FUND BALANCE, RESERVES			21,545.88	11,300.00	
1) Beginning Fund Balance			,		
a) As of July 1 - Unaudited		9791	2,743,010.09	2,764,555.97	0.8
b) Audit Adjustments		9793	0.00	0.00	
c) As of July 1 - Audited (F1a + F1b)			2,743,010.09	2,764,555.97	0.0
d) Other Restatements		9795	0.00	0.00	0.89
e) Adjusted Beginning Balance (F1c + F1d)			2,743,010.09	2,764,555.97	
2) Ending Balance, June 30 (E + F1e)			2,764,555.97	2,775,855.97	0.89
Components of Ending Fund Balance a) Nonspendable					0.4
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Expenditures		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	2,764,555.97		0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties				2,775,855.97	0.4%
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00		0.0%

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Exhibit: Restricted Balance Detail

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Resource Description	2015-16 Unaudited Actuals	2016-17 Budget
Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					Difference
1) LCFF Sources		2040 2000	i,		
2) Federal Revenue		8010-8099	0.00	0.00	0.0
3) Other State Revenue		8100-8299	0.00	0.00	0.0
•		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	801,337.68	30,100.00	96.2
5) TOTAL, REVENUES			801,337.68	30,100.00	
3. EXPENDITURES					
1) Certificated Salaries					
		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	949,656.02	930,512.00	
5) Services and Other Operating Expenditures		5000-5999	231,458.01	1,300,940.00	462.1
6) Capital Outlay		6000-6999	6,348,146.98	8,528,038.00	-
7) Other Outgo (excluding Transfers of Indirect		7100-7299,		5,020,030,00	34,3
Costs)		7400-7499	0.00	63,400.00	Ne
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			7,529,261.01	10,822,890.00	43.79
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(6,727,923.33)	(40 700 700 00)	
OTHER FINANCING SOURCES/USES			10,12,1020.00,	(10,792,790.00)	60.49
1) Interfund Transfers				ļ	
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	
2) Other Sources/Uses		ļ		0.00	0.0%
a) Sources		8930-8979	18,678,616.51	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,678,616.51	0.00	-100.0%

escription	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
				700 700 000	-190.3%
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,950,693.18	(10,792,790.00)	
FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	17,900,741.60	29,851,434.78	66.8%
		9793	0.00	0.00	0.0%
b) Audit Adjustments		• • • • • • • • • • • • • • • • • • • •	17,900,741.60	29,851,434.78	66.8%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.0%
d) Other Restatements		0,00	17,900,741.60	29,851,434.78	66.8%
e) Adjusted Beginning Balance (F1c + F1d)			29,851,434.78	19,058,644.78	36.29
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			0.00	0.00	0.09
Revolving Cash		9711		0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Expenditures		9713	0.00		0.0
All Others		9719	0.00	0.00	-36.2
b) Restricted		9740	29,806,272.29	19,013,482.29	-30.2
c) Committed		9750	0.00	0.00	0.0
Stabilization Arrangements		9760	0.00	0.00	0.0
Other Commitments		9760	3,00		
d) Assigned Other Assignments		9780	45,162.49	45,162.49	0.0
e) Unassigned/Unappropriated			0.00	0.00	0.0
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0

Description R	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
3. ASSETS					
Cash a) in County Treasury		9110	30,006,030.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) investments		9150	0.00		
3) Accounts Receivable		9200	45,795.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,710.16		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			30,054,536.63		
DEFERRED OUTFLOWS OF RESOURCES			00,004,000.00		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES			0.00		
1) Accounts Payable		9500	203,101.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			203,101.85		
DEFERRED INFLOWS OF RESOURCES			200, 10 1.00		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
FUND EQUITY			0.00		
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			29,851,434.78		

Pess	ource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
escription	<u> </u>				1
EDERAL REVENUE		8281	0.00	0.00	0.0%
EMA		8290	0.00	0.00	0.0%
All Other Federal Revenue		OZ50	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE					1
THER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other			0.00	0.00	0.0%
Homeowners' Exemptions		8575	0.00		
Other Subventions/In-Lieu		8576	0.00	0.00	0.0%
Taxes		8590	0.00	0,00	0.0%
All Other State Revenue			0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE					
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0,00	0.0%
		8616	0.00	0.00	0.0%
Unsecured Roll		8617	0.00	0.00	0.0%
Prior Years' Taxes		8618	0.00	0.00	0.09
Supplemental Taxes				0.00	0.0
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00		
Other		8622	0.00	0.00	0.0
Community Redevelopment Funds		2005	0.00	0.00	0.0
Not Subject to LCFF Deduction		8625			
Penalties and Interest from Delinquent Non-LCFF		8629	0.0	0.00	0.0
Taxes			0.0	0.00	0.0
Sales Sale of Equipment/Supplies		8631		-	T
Leases and Rentals		8650	0.0		
Interest		8660	98,711,4		
Net Increase (Decrease) in the Fair Value of Investments		8662	0.0	0.00	
Other Local Revenue				0.00	-100.
All Other Local Revenue		8699	702,626.2		
All Other Transfers In from All Others		8799	Г		
TOTAL, OTHER LOCAL REVENUE			801,337.	_ \	
TOTAL, REVENUES			801,337.	68 30,100.0	0 -96

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference	
CLASSIFIED SALARIES					Difference	
Classified Support Salaries		2200	0,00	0.00		
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.	
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.	
Other Classified Salaries		2900	0.00	0,00	0,	
TOTAL, CLASSIFIED SALARIES				0.00	0.0	
EMPLOYEE BENEFITS			0.00	0.00	0.0	
STRS		3101-3102	0.00	3.00		
PERS		3201-3202	0.00	0.00	0.0	
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0	
Health and Welfare Benefits		3401-3402	0.00		0.0	
Unemployment insurance		3501-3502	0.00	0.00	0.0	
Workers' Compensation		3601-3602	0.00	0.00	0.0	
OPEB, Allocated		3701-3702	0.00	0.00	0.0	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0	
Other Employee Benefits		3901-3902		0.00	0.0	
TOTAL, EMPLOYEE BENEFITS		0301-3302	0.00	0.00	0.0	
OOKS AND SUPPLIES			0.00	0.00	0.09	
Books and Other Reference Materials		4200	0.00	0.00		
Materials and Supplies		4300	248,497.44		0.09	
loncapitalized Equipment		4400	701,158.58	260,302.00	4.89	
OTAL, BOOKS AND SUPPLIES			949,656.02	670,210.00	4.49	
RVICES AND OTHER OPERATING EXPENDITURES			2,10,000.02	930,512.00	2.09	
subagreements for Services		5100	0.00	0.00	_	
ravel and Conferences		5200	0.00	0.00	0.0%	
surance		5400-5450	0.00		0.0%	
perations and Housekeeping Services		5500	0.00	0.00	0.0%	
entals, Leases, Repairs, and Noncapitalized Improvements		5600	10,264.60	0.00	0.0%	
ransfers of Direct Costs		5710	0.00	0.00	100.0%	
ransfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	

Resource Cod	es Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
escription Resource Gos			-	
Professional/Consulting Services and	5800	221,193.41	1,300,940.00	488.1%
Operating Expenditures		0.00	0.00	0.0%
Communications	5900			462.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		231,458.01	1,300,940.00	402.176
			- 1	
APITAL OUTLAY	6100	1,082,521.57	2,623,269.00	142.3%
Land	6170	0.00	0.00	0.0%
Land Improvements	•		5,313,769.00	13. <u>6</u> %
Buildings and Improvements of Buildings	6200	4,676,011.55	0,010,100,00	
Books and Media for New School Libraries	6300	0.00	0.00	0.0%
or Major Expansion of School Libraries		589,613.86	591,000.00	0.2%
Equipment	6400	0.00	0.00	_0.0%
Equipment Replacement	6500		8.528,038.00	34.3%
TOTAL, CAPITAL OUTLAY		6,348,146.98	8,928,038.00	
OTHER OUTGO (excluding Transfers of Indirect Costs)			Ì	
Other Transfers Out				0.09
All Other Transfers Out to All Others	7299	0.00	0.00	
Debt Service				
Repayment of State School Building Fund	7435	0.00	0.00	0.09
Aid - Proceeds from Bonds		0.00	0.00	0.0
Debt Service - Interest	7438			Ne
Other Debt Service - Principal	7439	0.00		l Ne
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	63,400.00	
		7,529,261.01	10.822,890.00	43.7

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00		0.
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	
INTERFUND TRANSFERS OUT				0.00	0.0
To: State School Building Fund/ County School Facilities Fund					
		7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0

Res	source Codes_	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
THER SOURCES/USES					
BOURCES					
Proceeds Proceeds from Sale of Bonds		8951	18,355,241.01	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	323,375.50	0.00	-100.0%
Other Sources County School Bldg Aid		8961	0.00	0,00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates		8971	0.00	0.00	0.0%
of Participation Proceeds from Capital Leases		8972	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.09
All Other Financing Sources		8979	18,678,616.51	0.00	-100.09
(c) TOTAL, SOURCES USES					
Transfers of Funds from		7651	0.00	0.00	0.0
Lapsed/Reorganized LEAs		7699	0.00	0,00	0.0
All Other Financing Uses			0.00	0.00	0.0
(d) TOTAL, USES CONTRIBUTIONS					
Description of Description		8980	0.00	0,00	0.0
Contributions from Unrestricted Revenues		8990	0.00	0.00	0.0
Contributions from Restricted Revenues (e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES . (a - b + c - d + e)			18,678,616.51	0.00	-100.0

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099			
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	0.00	0.00	0.0
5) TOTAL, REVENUES		6600-6799	801,337,68	30,100.00	
3. EXPENDITURES (Objects 1000-7999)			801,337,68	30,100.00	-96.2
, , , , , , , , , , , , , , , , , , , ,					
1) Instruction	1000-1999		0.00	0.00	0.0
2) Instruction - Related Services	2000-2999		0.90	0.00	
3) Pupil Services	3000-3999		0.00	0.00	0.0
4) Ancillary Services	4000-4999		0.00	0.00	
5) Community Services	5000-5999		0.00	0.00	0.0
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		0.00	0.00	0.0
8) Plant Services	8000-8999		7,529,261.01	10,759,490.00	0.0
9) Other Outgo	9000-9999	Except 7600-7699	0.00		42.99
10) TOTAL, EXPENDITURES			7,529,261.01	63,400.00	Ne
EXCESS (DEFICIENCY) OF REVENUES			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10,822,890.00	43.79
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,727,923.33)		
OTHER FINANCING SOURCES/USES			(0,727,923.33)	(10,792,790.00)	60.49
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
0.04					0,07
			40.070.0404		
a) Sources		8930-8979	18,678,616.51	0.00	100.0%
2) Other Sources/Uses a) Sources b) Uses 3) Contributions		8930-8979 7630-7699 8980-8999	0.00	0.00	-100.0%

	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
scription					400.004
NET INCREASE (DECREASE) IN FUND			11,950,693.18	(10,792,790.00)	<u>-190.3%</u>
BALANCE (C + D4)			Ì		
FUND BALANCE, RESERVES					
1) Beginning Fund Balance				29,851,434.78	66.8%
a) As of July 1 - Unaudited		9791	17,900,741.60		
		9793	0.00	0.00	0.0%
b) Audit Adjustments			17,900,741.60	29,851,434.78	66.8%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	17,900,741.60	29,851,434.78	66.8%
e) Adjusted Beginning Balance (F1c + F1d)				19,058,644.78	-36.29
2) Ending Balance, June 30 (E + F1e)			29,851,434.78	10,000,011110	
Components of Ending Fund Balance				0.00	0.0%
a) Nonspendable Revolving Cash		9711	0.00		0.09
		9712	0.00	0.00	
Stores		9713	0.00	0.00	0.0
Prepaid Expenditures		9719	0.00	0.00	0.0
All Others			29,806,272.29	19,013,482.29	-36,2
b) Restricted		9740	29,000,212.20		
c) Committed		9750	0.00	0.00	0.0
Stabilization Arrangements				0.00	0.0
Other Commitments (by Resource/Object)		9760	0.00	3.00	
d) Assigned		9780	45,162.49	45,162.49	0.0
Other Assignments (by Resource/Object)		3100			
e) Unassigned/Unappropriated		9789	0.00	0.00	0.0
Reserve for Economic Uncertainties		9790	0.00	0.00	0.0

Unaudited Actuals Building Fund Exhibit: Restricted Balance Detail

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
9010	Other Restricted Local	29,806,272.29	19,013,482.29
Total, Restric	ted Balance	29,806,272.29	19,013,482.29

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00		
2) Federal Revenue		8100-8299	9.00	9.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799		0.00	0.0
5) TOTAL, REVENUES		0000-0789	311,189.27	460,000.00	47.8
. EXPENDITURES			311,189.27	460,000.00	47.8
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	21,664.61	277,784.00	1182.2
5) Services and Other Operating Expenditures		5000-5999	130,137.06	258,716.00	98.8
6) Capital Outlay		6000-6999	6,195.00	17,900.00	188.9
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	611,907.98	511,656.00	16.4
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			769,904.65	1,066,056.00	38.5
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			44		
OTHER FINANCING SOURCES/USES	· <u> </u>		(458,715.38)	(606,056.00)	32.1
Interfund Transfers a) Transfers In		8000 0000			
b) Transfers Out		8900-8929	589,733.00	511,656.00	-13.29
2) Other Sources/Uses		7600-7629	0.00	2,665.00	<u>Ne</u>
a) Sources		8930-8979	6,539,008.24	0.00	100.09
b) Uses		7630-7699	6,521,673.70	0.00	-100.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			607,067.54	508,991.00	-16.2%

escription	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
, NET INCREASE (DECREASE) IN FUND		× 1	148,352.16	(97,065,00)	-165.4%
BALANCE (C + D4)			140,502.10		
. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	1.024.620.52	676,801.68	-33.9%
a) As of July 1 - Unaudited			1400 474 00)	0.00	-100.0%
b) Audit Adjustments		9793	(496,171.00)		28.1%
c) As of July 1 - Audited (F1a + F1b)			528,449.52	676,801.68	0.0%
d) Other Restatements		9795	0.00	0.00	
e) Adjusted Beginning Balance (F1c + F1d)			528,449.52	676,801.68	28.1%
			676,801.68	579,736.68	-14.39
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.09
Stores		9713	1,650.00	0.00	100.09
Prepaid Expenditures			0.00	0.00	0.09
All Others		9719			4.4.45
b) Restricted		9740	675,151.68	578,086.68	-14.49
c) Committed		9750	0.00	0.00	0.0
Stabilization Arrangements		9750		0.00	0.0
Other Commitments		9760	0.00	0.00	
d) Assigned		9780	0.00	1,650.00	Ne
Other Assignments		3100			
e) Unassigned/Unappropriated		9789	0.00	0.00	0.0
Reserve for Economic Uncertainties		9790	0.00	0.00	0.0

Description Re	esource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS					Dinerence
Cash a) in County Treasury		9110	515,578.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	1,305,136.69		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,289.05		
4) Due from Grantor Government		9290	- 1881 S21		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,394,517.37		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	1,650.00		
9) TOTAL, ASSETS		9340	0.00		
. DEFERRED OUTFLOWS OF RESOURCES			3,218,171.15		
1) Deferred Outflows of Resources		0.400			
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
LIABILITIES	· · · ·		0.00		
1) Accounts Payable					
2) Due to Grantor Governments		9500	22,435.30		
3) Due to Other Funds		9590	0.00		
4) Current Loans		9610	2,518,934.17		
5) Unearned Revenue		9640	0.00		
		9650	0.00		
6) TOTAL, LIABILITIES			2,541,369,47		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0,00		
FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (16 + J2)			676,801.68		

entura County	Experiences by C			
Reso	urce Codes Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
THER STATE REVENUE				
Tax Relief Subventions			ļ	·
Restricted Levies - Other		0.00	0.00	0.0%
Homeowners' Exemptions	8575	0.00		
Other Subventions/In-Lieu	8576	0.00	0.00	0.0%
Taxes All Other State Revenue	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.0%
OTHER LOCAL REVENUE			ļ	
Other Local Revenue			1	
County and District Taxes				
Other Restricted Levies	8615	0.00	0.00	0.0%
Secured Roll Unsecured Roll	8616	0.00	0.00	0.0%
Prior Years' Taxes	8617	0.00	0.00	0.0%
Supplemental Taxes	8618	0.00	0.00	
Non-Ad Valorem Taxes		0.00	0.00	0.0%
Parcel Taxes	8621	0.00	0.00	0.0%
Other	8622	0.00		
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	288,579.76	250,000.00	13.4%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	_0.0%
Sales	8631	0.00	0.00	0.09
Sale of Equipment/Supplies	8660	3,078.81	3,000.00	-2.69
Interest Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.09
Fees and Contracts				
Mitigation/Developer Fees	8681	19,530.7	207,000.00	959.9
Other Local Revenue				
All Other Local Revenue	8699			
All Other Transfers In from All Others	8799	0.0	T	
TOTAL, OTHER LOCAL REVENUE		311,189.2		
TOTAL, REVENUES		311,189.2	27 460,000,00	47.8

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CERTIFICATED SALARIES					- Division of
Other Certificated Salaries		1900	0.00	0.00	
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0
CLASSIFIED SALARIES				0,00	0.0
Classified Support Salaries		2200	0.00	0.00	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			0.00		0.0
MPLOYEE BENEFITS				0.00	0.0
STRS		3101-3102	0.00	0.00	
PERS		3201-3202	0.00	0.00	0.0
DASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
lealth and Welfare Benefits		3401-3402	0.00	0.00	0.0
Jnemployment Insurance		3501-3502	0.00	0.00	0.0
Vorkers' Compensation		3601-3602	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00	0.09
DPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	
OTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09
OOKS AND SUPPLIES				0.00	0.09
approved Textbooks and Core Curricula Materials		4400			
looks and Other Reference Materials		4100	0.00	0.00	0.09
faterials and Supplies		4200	0.00	0,00	0.09
loncapitalized Equipment		4300	18,527.20	149,964.00	709.49
		4400	3,137.41	127,820.00	

Resource C	odes Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
escription	ouea Object Co		Ì	
ERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	0.0%
Subagreements for Services	5100		0.00	0.0%
ravel and Conferences	5200	0.00	0.00	0.0%
nsurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00		0.0%
Fransfers of Direct Costs	5710	0.00	0.00	0.0%
Fransfers of Direct Costs - Interfund	5750	0.00	0,00	
Professional/Consulting Services and	5800	130,137.06	258,716.00	98.8%
Operating Expenditures	5900	0.00	0.00	0.0%
Communications		130,137.06	258,716.00	98.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES				
APITAL OUTLAY	6100	0.00	0.00	0.0%
Land		0.00	0.00	0.0%
Land Improvements	6170	6,195.00	17,900.00	188.99
Buildings and Improvements of Buildings	6200	0,130.00		-
Books and Media for New School Libraries	6300	0,00	0.00	0.0
or Major Expansion of School Libraries	6400	0.00	0.00	0.0
Equipment	6500	0.00	0.00	0.0
Equipment Replacement		6,195.00	17,900.00	188.9
TOTAL, CAPITAL OUTLAY				
OTHER OUTGO (excluding Transfers of Indirect Costs)		1	1	
Other Transfers Out	7 000	0.00	0.00	0.0
All Other Transfers Out to All Others	7299	0.00		
Debt Service		293,247.98	266,071.00	-9.3
Debt Service - Interest	7438	318,660.00	245,585.00	-22.9
Other Debt Service - Principal	7439		511,656.00	-16.4
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		611,907.98	511,000.00	
TOTAL, EXPENDITURES		769,904.65	1,066,056.00	38.6

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					21110101100
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	589,733.00	511,656.00	42.0
(a) TOTAL, INTERFUND TRANSFERS IN			589,733.00	511,656.00	13.2
INTERFUND TRANSFERS OUT				311,656.00	13.2
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	
Other Authorized Interfund Transfers Out		7619	0.00		0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	2,865.00	ivia
OTHER SOURCES/USES			0.00	2,665.00	Ne
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/BuildIngs		8953	0.00		
Other Sources			0.00	0.00	0.09
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00		
Long-Term Debt Proceeds Proceeds from Certificates		5550	0.00	0.00	0.0%
of Participation		8971	0.00		
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	6,539,008.24	0.00	0.0%
c) TOTAL, SOURCES			6,539,008.24	0.00	100.0%
USES			0,000,000.24	0.00	100.0%
Transfers of Funds from Lapsed/Reorganized LEAs					
All Other Financing Uses		7651	0.00	0.00	0.0%
d) TOTAL, USES		7699	6,521,673.70	0.00	100.0%
ONTRIBUTIONS			6,521,673.70	0.00	-100.0%
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
) TOTAL, CONTRIBUTIONS			0,00	0.00	0.0%
TAL, OTHER FINANCING SOURCES/USES					0.076

Unaudited Actuals Capital Facilities Fund Expenditures by Function

	a vita Cadas	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
escription	Function Codes	Object obdob			
REVENUES					·
		8010-8099	0.00	0.00	0.0%
1) LCFF Sources		8100-8299	0.00	0.00	0.0%
2) Federal Revenue		8300-8599	0.00	0.00	0.0%
3) Other State Revenue		8600-8799	311,189.27	460,000.00	47.8%
4) Other Local Revenue			311,189.27	460,000.00	47.8%
5) TOTAL, REVENUES					
. EXPENDITURES (Objects 1000-7999)					
	1000-1999		0.00	0.00	0.0%
1) Instruction	2000-2999		0.00	0.00	0.0%
2) Instruction - Related Services	3000-3999		0.00	0.00	0.0%
3) Pupil Services	4000-4999		0.00	0.00	0.0%
4) Ancillary Services			0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	4,000.00	Nev
7) General Administration	7000-7999		157,996.67	550,400.00	248.49
8) Plant Services	8000-8999	Except	244.007.00	511,656.00	-16.49
9) Other Outgo	9000-9999	7600-7699			38.5%
10) TOTAL, EXPENDITURES			769,904.65	1,066,056,00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(458,715.38)	(606,056.00)	32.1
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-892	9 589,733.00	511,656.00	13.2
a) Transfers In b) Transfers Out		7600-762	9 0.00	2,665.00	Ne
2) Other Sources/Uses			g 6,539,008.24	0.00	-100.0
a) Sources		8930-897		0.00	-100,0
b) Uses		7630-769			0.0
3) Contributions		8980-899			-16.:
4) TOTAL, OTHER FINANCING SOURCES/USES	1		607,067.5	508,991.00	-10

Unaudited Actuals Capital Facilities Fund Expenditures by Function

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			148,352.16		
. FUND BALANCE, RESERVES			140,332.18	(97,065,00)	165.4
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,024,620.52	676,801.68	22.0
b) Audit Adjustments		9793	(496,171.00)	0.00	33.9
c) As of July 1 - Audited (F1a + F1b)		-	528,449.52	676,801.68	28.1
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			528,449.52	676,801.68	28.1
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable		}	676,801.68	579,736.68	-14.3
Revolving Cash		9711	0.00		
Stores		9712	0.00	0.00	0.0
Prepaid Expenditures		9713	1,650.00	0.00	-100.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	675,151.68	578,086.68	-14.49
c) Committed Stabilization Arrangements		9750	0.00	0.00	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09
Assigned Other Assignments (by Resource/Object)		9780	0.00	1,650.00	0,09
e) Unassigned/Unappropriated				1,050.00	Ne
Reserve for Economic Uncertainties		9789	0.00		

Rio Elementary Ventura County

Unaudited Actuals Capital Facilities Fund Exhibit: Restricted Balance Detail

56 72561 0000000 Form 25

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December	Description	2015-16 Unaudited Actuals	2016-17 Budget
Resource 9010	Other Restricted Local	675,151.68	578,086.68
Total, Restric	ted Balance	675,151.68	578,086.68

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent
A. REVENUES				Dauget	Difference
1) LCFF Sources					
		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00		0.0
4) Other Local Revenue		8600-8799	4,893.40	2,800,00	
5) TOTAL, REVENUES			4,893.40		42.8
. EXPENDITURES			3,0001.0	2,800.00	
Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	
3) Employee Benefits		3000-3999	0.00		0.0
4) Books and Supplies		4000-4999	0.00	0.00	0,0
5) Services and Other Operating Expenditures		5000-5999		0.00	0.0
6) Capital Outlay			0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect		6000-6999	750.00	85,000.00	11233,39
Costs)		7100-7299, 7400-7499		0.00	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES				0.00	0.09
EXCESS (DEFICIENCY) OF REVENUES			750.00	85,000.00	11233.39
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
	<u> </u>		4,143.40	(82,200,00)	
OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		9000 9000			
b) Transfers Out		8900-8929	0.00	0.00	0.0%
2) Other Sources/Uses		7600-7629	0.00	0.00	0.0%
a) Sources		8930-8979	0.00		
b) Uses		7630-7699		0.00	0.0%
3) Contributions			0.00	0.00	0.0%
		8980-8999	0.00	0.00	0.0%

scription	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
NET INCREASE (DECREASE) IN FUND			4,143.40	(82,200.00)	
BALANCE (C + D4)					
FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	748,207.55	2,720,483.13	263.6%
		9793	1,968,132.18	0.00	
b) Audit Adjustments		0.00	2,716,339.73	2,720,483.13	0.2%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.09
d) Other Restatements		2,	2,716,339.73	2,720,483.13	0.2
e) Adjusted Beginning Balance (F1c + F1d)			2,720,483.13	2,638,283.13	-3.0
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance				0.00	0.0
a) Nonspendable Revolving Cash		9711	0.00		
Stores		9712	0,00	0.00	0.0
Prepaid Expenditures		9713	0.00	0.00	0.0
		9719	0.00	0.00	0.0
All Others		9740	2,720,483.13	2,638,283.13	-3.0
b) Restricted				0.00	. 0.0
c) Committed Stabilization Arrangements		9750	0.00	0.00	
Other Commitments		9760	0.00	0.00	0.0
d) Assigned		9780	0.00	0.00	0.
Other Assignments		9100			3 pc.
e) Unassigned/Unappropriated		0700	0.00	0,00	0.
Reserve for Economic Uncertainties		9789		0.00	0.
Unassigned/Unappropriated Amount		9790	0.00	0.00	

	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS 1) Cash					Dinerance
a) In County Treasury		9110	763,386.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140			
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	1,862.74		
5) Due from Other Funds			0.00		
6) Stores		9310	1,956,515.00		
7) Prepaid Expenditures		9320	0.00		
8) Other Current Assets		9330	0.00		
9) TOTAL, ASSETS		9340	0.00		
. DEFERRED OUTFLOWS OF RESOURCES	·		2,721,764.03		
Deferred Outflows of Resources		ļ			
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
LIABILITIES			0.00		
1) Accounts Payable		9500	1,280.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,280.90		
DEFERRED INFLOWS OF RESOURCES		İ			
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
FUND EQUITY					
Ending Fund Balance, June 30					

escription Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
EDERAL REVENUE				0.0%
All Other Federal Revenue	8290	0.00	0.00	
TOTAL, FEDERAL REVENUE		0.00	0.00	0.0%
		1	•	
THER STATE REVENUE	8545	0.00	0.00	0.0%
School Facilities Apportionments				0.0%
Pass-Through Revenues from State Sources	8587	0.00	0,00	
	8590	0.00	0.00	0.09
All Other State Revenue		0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE				
OTHER LOCAL REVENUE				0.05
Sales Sale of Equipment/Supplies	8631	0.00	0.00	
	8650	0.00	0.00	0.0
Leases and Rentals	8660	4,893.40	2,800.00	<u>-42.8</u>
Interest	8662	0.00	0.00	0.0
Net increase (Decrease) in the Fair Value of Investments				
Other Local Revenue	8699	0.00	0.00	0.0
All Other Local Revenue		0.00	0.00	0.0
All Other Transfers In from All Others	8799		2,800.00	-42.8
TOTAL, OTHER LOCAL REVENUE		4,893.40	2,800.00	-42.

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS					0.07
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	
OOKS AND SUPPLIES				0.00	0.0%
,d					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
laterials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

scription Resource	Codes Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
RVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
	5200	0.00	0.00	0.0%
ravel and Conferences	5400-5450	0,00	0.00	0.0%
nsurance	5500	0.00	0.00	0.0%
Operations and Housekeeping Services	5600	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5710	0.00	0.00	0.0%
ransfers of Direct Costs	5750	0.00	0.00	0.0%
ransfers of Direct Costs - Interfund	0100			
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.0%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00	0.00	0.0%
APITAL OUTLAY	6100	0.00	0.00	0.0%
Land	6170	0.00	0.00	0.09
Land improvements	6200	750.00	85,000.00	11233.39
Buildings and Improvements of Buildings	0200			
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0,00	0.0
Equipment	6400	0.00	0.00	0.0
	6500	0.00	0.00	
Equipment Replacement		750.00	85,000.00	11233.3
TOTAL, CAPITAL OUTLAY				
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0.0
To County Offices	7212	0.00	0.00	0.0
To JPAs	7213	0.00	0.00	0.0
All Other Transfers Out to All Others	7299	0.00	0.00	
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0
Other Debt Service - Principal	7439	0.00	0.00	0.
		0.00	0.00	0.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			85,000.00	11233.

escription	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
ITERFUND TRANSFERS					
NTERFUND TRANSFERS IN					
o: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.
) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.
ITERFUND TRANSFERS OUT					
o: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.
) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	

	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
escription					
THER SOURCES/USES)
SOURCES					ļ
Proceeds			1		
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0,00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					0.0%
Proceeds from Certificates of Participation		8971	0.00	0.00	
Proceeds from Capital Leases		8972	0.00	0,00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
			0.00	0.00	0.0%
(c) TOTAL, SOURCES USES					
Transfers of Funds from		7651	0.00	0.00	0.09
Lapsed/Reorganized LEAs		,	0.00	0.00	0.09
(d) TOTAL, USES					1
CONTRIBUTIONS					
No analysted Powerly S		8980	0.00	0.00	0.0
Contributions from Unrestricted Revenues		8990	0.00	0.00	0.0
Contributions from Restricted Revenues			0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS					
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES				Dadyet	Difference
1) LCFF Sources		8010-8099	2.00		
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	0.00	0.00	0.0
5) TOTAL, REVENUES		9000-0198	4,893.40	2,800.00	
3. EXPENDITURES (Objects 1000-7999)			4,893,40	2,800.00	-42.89
, , , , , , , , , , , , , , , , , , , ,					
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0,00	0.09
3) Pupii Services	3000-3999		0.00	.0.00	
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0 00	0.00	0.0%
7) General Administration	7000-7999		0.00	9.00	0.0%
8) Plant Services	8000-8999	Į	750.00	85,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	11233,3%
10) TOTAL, EXPENDITURES			750.00		0.0%
EXCESS (DEFICIENCY) OF REVENUES				85,000.00	<u>11</u> 233.3%
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,143.40		
OTHER FINANCING SOURCES/USES			1,146.40	(82,200.00)	
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		2000 0070			0.070
b) Uses		8930-8979	0.00	0.00	0.0%
3) Contributions		7630-7699	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	0.00	0.00	0.0%
TO THE TIME TO THE TOTAL SOURCES/USES			0.00	0.00	0.0%[

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F	unction Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference	
escription	dilotion occur					
NET INCREASE (DECREASE) IN FUND			4,143.40	(82,200.00)	-2083,9%	
BALANCE (C + D4)					ļ	
FUND BALANCE, RESERVES						
1) Beginning Fund Balance			740 007 55	2,720,483.13	263. <u>6</u> %)	
a) As of July 1 - Unaudited		9791	748,207.55		400.00/	
		9793	1,968,132.18	0.00	_100,0%	
b) Audit Adjustments			2,716,339.73	2,720,483.13	0.2%	
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%	
d) Other Restatements		9795	2,716,339.73	2,720,483.13	0.2%	
e) Adjusted Beginning Balance (F1c + F1d)			2,720,483.13	2,638,283.13	-3.0%	
2) Ending Balance, June 30 (E + F1e)			2,720,465.15	2,000,000		
Components of Ending Fund Balance				0.00	0.0%	
a) Nonspendable		9711	0.00	0.00		
Revolving Cash		9712	0.00	0.00	0.09	
Stores		9713	0.00	0.00	0.09	
Prepaid Expenditures			0.00	0.00	0.09	
All Others		9719	2,720,483.13	2,638,283.13		
b) Restricted		9740	2,720,403.10			
,			0.00	0.00	0.0	
c) Committed Stabilization Arrangements		9750			0.0	
Other Commitments (by Resource/Object)		9760	0.00	0,00	0.0	
				0.00	0.0	
 d) Assigned Other Assignments (by Resource/Object) 		9780	0.00	0.00		
			0.00	0.00	0.0	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00			
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0	

Rio Elementary Ventura County

Unaudited Actuals County School Facilities Fund Exhibit: Restricted Balance Detail

Resource	Description	201 5-16 Unaudited Actuais	2016-17 Budget
7710 9010	State School Facilities Projects Other Restricted Local	752,338.79 1,96 8 ,144.34	670,138.79 1,968,144.34
Total, Restric	ted Balance	2,720,483.13	2,638,283.13

Description Resource	Codes Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES				Ontorence
4)10550				No.
1) LCFF Sources	8010-8099	0.00	0.00	0
2) Federal Revenue	8100-8299	0.00	0.00	0.0
3) Other State Revenue	8300-8599	0.00	0.00	
4) Other Local Revenue	8600-8799	772,870.55		0.0
5) TOTAL, REVENUES		772,870.55	771,279.00	
B. EXPENDITURES		772,670.35	771,279.00	-0.2
1) Certificated Salaries	1000-1999	0.00	0.00	
2) Classified Salaries	2000-2999	0.00	0.00	0.0
3) Employee Benefits	3000-3999		0.00	0.0
4) Books and Supplies		0.00	0.00	0.0
5) Services and Other Operating Expenditures	4000-4999	0.00	4.00	Ne
	5000-5999	0.00	0.00	0.0
6) Capital Outlay	6000-6999	929,100.27	239,300.00	74.29
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,			
8) Other Outgo - Transfers of Indirect Costs	7400-7499	446,980,25	352,299.00	-21.29
	7300-7399	0 00	0.00	0.09
9) TOTAL, EXPENDITURES		1,376,080.52	591,603.00	57.09
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9)		(603,209.97)	170.070.00	
OTHER FINANCING SOURCES/USES		1445/1100:017	179,676.00	
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	
b) Transfers Out	7600-7629	0.00		0.0%
2) Other Sources/Uses		0.00	0.00	0.0%
a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	
3) Contributions	8980-8999	0.00		0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%

	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
escription					
NET INCREASE (DECREASE) IN FUND			(603,209.97)	179,676.00	-129.8%
BALANCE (C + D4)					i
FUND BALANCE, RESERVES					l
1) Beginning Fund Balance		9791	1,188,634.35	585,424.38	_50.7%
a) As of July 1 - Unaudited			0.00	0.00	0.0%
b) Audit Adjustments		9 79 3		585,424.38	-50.7%
c) As of July 1 - Audited (F1a + F1b)			1,188,634.35		0.0%
		9795	0.00	0.00	
d) Other Restatements			1,188,634.35	585,424.38	
e) Adjusted Beginning Balance (F1c + F1d)			585,424.38	765,100.38	30.7%
2) Ending Balance, June 30 (E + F1e)			305,424.00		
Components of Ending Fund Balance			0.00	0.00	0.0%
a) Nonspendable Revolving Cash		9711			0.09
		9712	0.00	0.00	
Stores		9713	0.00	0.00	0.09
Prepaid Expenditures		9719	0,00	0.00	0.09
All Others		-	583,416.42	763,096.42	30.8
b) Restricted		9740	563,410.42		
c) Committed		9750	0.00	0.00	0.0
Stabilization Arrangements		9750		0.00	0.0
Other Commitments		9760	0.00	0.00	
d) Assigned		9780	2,007.96	2,003.96	0.2
Other Assignments		9/60	2,001100		
e) I Inassigned/Unappropriated		9789	0.00	0.00	0.0
Reserve for Economic Uncertainties		9790	0.00	0.00	0.0

Description Resc	ource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS 1) Cash					Directedice
a) in County Treasury		9110	395,278.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150			
3) Accounts Receivable		9200	127,837.24		
4) Due from Grantor Government		9290	1,027.19		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	81,338.06		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS		9340	0.00		
. DEFERRED OUTFLOWS OF RESOURCES			605,481.32		
1) Deferred Outflows of Resources		0.400			
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
LIABILITIES			0.00		
1) Accounts Payable					
2) Due to Grantor Governments		9500	20,056.94		
3) Due to Other Funds		9590	0.00		
4) Current Loans		9610	0.00		
5) Unearned Revenue		9640	0.00		
6) TOTAL, LIABILITIES		9650	0.00		
DEFERRED INFLOWS OF RESOURCES			20,056.94		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (l6 + J2)					

	Resource Codes Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
escription	Resource Codes Object Codes	410000000000000000000000000000000000000		
DERAL REVENUE		0.00	0.00	0.0%
All Other Federal Revenue	8290	0.00	0.00	0.0%
OTAL, FEDERAL REVENUE		0.00		
THER STATE REVENUE				
Tax Relief Subventions Restricted Levies - Other		0.00	0.00	0.0%
Homeowners' Exemptions	8575	0.00	0.50	
Other Subventions/In-Lieu Taxes	8576	0.00	0.00	0.0%
All Other State Revenue	8590	. 0.00	00,00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.076
THER LOCAL REVENUE				
Other Local Revenue County and District Taxes				
Other Restricted Levies	8615	0.00	0.00	0.0%
Secured Roll	8616	0.00	0.00	0.09
Unsecured Roll	8617	0.00	0.00	0.09
Prior Years' Taxes	8618	0.00	0.00	0.09
Supplemental Taxes	·			0.00
Non-Ad Valorem Taxes Parcel Taxes	8621	0.00		0.09
Other	8622	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-LCFF	8629	0.00	0,00	0,0
Taxes			0.00	0.0
Sales Sale of Equipment/Supplies	8631	0.00		0.0
Leases and Rentals	8650			-61.4
interest	8660			
Net Increase (Decrease) in the Fair Value of Investme	nts 8662	0.0		
Other Local Revenue			770,279.00	0.
All Other Local Revenue	8699			
All Other Transfers in from All Others	8799			
TOTAL, OTHER LOCAL REVENUE			55 771,279.00 55 771,279.00	

Description	Resource Codes Object C	2015-16 odes Unaudited Actuals	2016-17 Budget	Percent Difference
CLASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	
Classified Supervisors' and Administrators' Salaries	2300		0.00	Ų.,
Clerical, Technical and Office Salaries	2400		0.00	0.
Other Classified Salaries	2900		0.00	
TOTAL, CLASSIFIED SALARIES		0.00	0.00	U.I
EMPLOYEE BENEFITS			0.00	0.0
STRS	3101-31	0.00	0.00	
PERS	3201-32		0.00	0.0
OASDI/Medicare/Alternative	3301-33		0.00	0.0
Health and Welfare Benefits	3401-34		0.00	0.0
Unemployment Insurance	3501-35		0.00	0.0
Workers' Compensation	3601-36		0.00	0.0
OPEB, Allocated	3701-37		0.00	0.0
OPEB, Active Employees	3751-37		0.00	0.0
Other Employee Benefits	3901-39	0.00	0.00	0.0
OTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0
DOKS AND SUPPLIES			0.00	0.0
2-1				
Books and Other Reference Materials	4200	0.00	0.00	0.0
Aaterials and Supplies	4300	0.00	4.00	Ne
loncapitalized Equipment	4400	0.00	0.00	0.0
OTAL, BOOKS AND SUPPLIES		0.00	4.00	Ne
RVICES AND OTHER OPERATING EXPENDITURES				
subagreements for Services	5100	0.00	0.00	0.09
ravel and Conferences	5200	0.00	0.00	0.09
surance	5400-54	0.00	0.00	0.09
perations and Housekeeping Services	5500	0.00	0.00	0.09
entals, Leases, Repairs, and Noncapitalized Improvement	5600	0.00	0.00	0.09
ransfers of Direct Costs	5710	0.00	0.00	0.0%
ransfers of Direct Costs - Interfund	5750	0.00	0.00	0.09

Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
escription				
Professional/Consulting Services and	5800	0.00	0.00	0.0%
Operating Expenditures	5900	0.00	0.00	0.0%
Communications		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES				
APITAL OUTLAY		1	0.00	0.0%
Land	6100	0.00	0.00	
	6170	0,00	0.00	0.0%
Land Improvements	6200	929,100.27	239,300.00	
Buildings and Improvements of Buildings				
Books and Media for New School Libraries	6300	0.00	0.00	0.0%
or Major Expansion of School Libraries	6400	0.00	0,00	0.0%
Equipment	6500	0.00	0.00	0.09
Equipment Replacement	6300		239,300.00	-74.29
TOTAL, CAPITAL OUTLAY		929,100.27	200,000.00	
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues	7211	0.00	0.00	0.0
To Districts or Charter Schools	7212	0.00	0.00	
To County Offices		0.00	0.00	0.0
To JPAs	7213		0,00	0.0
All Other Transfers Out to All Others	7299	0.00	0.00	
Debt Service				
Repayment of State School Building Fund	7435	0.00	0.00	0.0
Aid - Proceeds from Bonds	7438	100,186.98	100,187.00	0.0
Debt Service - Interest		346,793.27	252,112.00	-27.3
Other Debt Service - Principal	7439			-21.5
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		446,980.25	352,299.00	-21
		1,376,080.52	591,603.00	

Rio Elementary Ventura County

Unaudited Actuals Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
INTERFUND TRANSFERS					Piliologica
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00		0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00		
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

escription	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
THER SOURCES/USES					
SOURCES					i.
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources County School Bidg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	
Transfers of Funds from		7651	0.00	0.00	0.0%
Lapsed/Reorganized LEAs All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS	_				
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		••••			The Vallace
2) Federal Revenue		8010-8099	0.00	0.00	0.0
,		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	772,870.55	771,279.00	0.2
5) TOTAL, REVENUES			772,870.55	771,279.00	0.2
. EXPENDITURES (Objects 1000-7999)					a hisa
1) Instruction	1000-1999				
2) Instruction - Related Services		Ì	0.00	0.00	0.0
3) Pupil Services	2000-2999		0.00	0.00	9.0
	3000-3999		0.00	000	0.0
4) Ancillary Services	4000-4999	Ī	0.00	0.00	00
5) Community Services	5000-5999		0.00	0.00	0.0
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		0.00	0.00	0.0
8) Plant Services	8000-8999		929,100,27	239,304.00	-74.2
9) Other Outgo	9000-9999	Except 7600-7699	446,980.25	352,299.00	
10) TOTAL, EXPENDITURES			1,376,080.52	591,603,00	-21.29
EXCESS (DEFICIENCY) OF REVENUES				391,803,00	
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(603,209.97)		
OTHER FINANCING SOURCES/USES	-		(603,209.97)	179,676.00	-129.89
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.00
b) Transfers Out		7600-7629	0.00		0.09
2) Other Sources/Uses				0.00	0.09
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0 0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

rescription F	unction Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(603,209.97)	179,676.00	-129.8%
FUND BALANCE, RESERVES					
1) Beginning Fund Balance				585,424.38	-50.7%
a) As of July 1 - Unaudited		9791	1,188,634.35	585,424,36	
		9793	0.00	0.00	0.0%
b) Audit Adjustments			1,188,634.35	585,424.38	
c) As of July 1 - Audited (F1a + F1b)				0.00	0.0%
d) Other Restatements		9795	1.188,634.35	585,424.38	-50.7%
e) Adjusted Beginning Balance (F1c + F1d)				765,100.38	30.79
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			585,424.38	765,100.38	
a) Nonspendable		9711	0.00	0.00	0.09
Revolving Cash			0.00	0.00	0.0
Stores		9712	0.00		0.00
Prepaid Expenditures		9713	0.00	0.00	0.0
•		9719	0.00	0.00	0.0
All Others			583,416.42	763,096.42	30.8
b) Restricted		9740	500,410.12		
c) Committed		9750	0.00	0.00	0.0
Stabilization Arrangements				0.00	0.0
Other Commitments (by Resource/Object)		976 0	0.00	0.00	
d) Assigned		9780	2,007.96	2,003.96	0.2
Other Assignments (by Resource/Object)					
e) Unassigned/Unappropriated		9789	0.00	0.00	0.0
Reserve for Economic Uncertainties			0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790_	0.00	0.00	

Rio Elementary Ventura County

Unaudited Actuals Capital Project Fund for Blended Component Units Exhibit: Restricted Balance Detail

Resource	Description	2015-16 Unauditect Actuals	2016-17 Budget
9010	Other Restricted Local	583,416.42	763,096.42
Total, Restric	ted Balance	583,416.42	763,096.42

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	00
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	16,998.81	16,246.00	-4.4
4) Other Local Revenue		8600-8799	3,038,284.63	2,689,723.00	
5) TOTAL, REVENUES			3,055,283.44	2,705,969.00	-11.5
. EXPENDITURES				2,705,969.00	
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employee Benefits		3000-3999	0.00	0.00	
4) Books and Supplies		4000-4999	0.00		0.0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect			0.00	0.00	0.09
Costs)		7100-7299, 7400-7499	1,863,630.44	2,685,931.00	44.19
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	L
9) TOTAL, EXPENDITURES			1,863,630,44		0.09
EXCESS (DEFICIENCY) OF REVENUES				2,685,931.00	44.19
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
OTHER FINANCING SOURCES/USES			1,191,653.00	20,038.00	-98.3%
Interfund Transfers a) Transfers In		8900-8929	0.00	Ì	
b) Transfers Out				0.00	0.0%
2) Other Sources/Uses		7600-7629	0.00	0.00	0.0%
a) Sources		8930-8979	1,043,737.39	0.00	450.00
b) Uses		7630-7699	0.00		100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
		0000 0000	0.00	0.00	0.0%

	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
escription			ĺ	L)
. NET INCREASE (DECREASE) IN FUND			2,235,390.39	20,038.00	
BALANCE (C + D4)					
FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	1,483,275.62	3,718,666.01	150.7%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments		9793		3,718,666.01	150.7%
c) As of July 1 - Audited (F1a + F1b)			1,483,275.62		0.0%
d) Other Restatements		9795	0.00	0.00	
e) Adjusted Beginning Balance (F1c + F1d)			1,483,275,62	3,718,666.01	150.7%
			3,718,666.01	3,738,704.01	0.5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0:00	0.09
Stores		9713	0.00	0.00	0.09
Prepaid Expenditures		• • • • • • • • • • • • • • • • • • • •	0.00	0.00	0.09
All Others		9719		3,713,967.45	0.5%
b) Restricted		9740	3,693,929.45	3,7 (3,967.40	
c) Committed		0750	0.00	0.00	0.09
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments	98	9760	0.00	0.00	
d) Assigned		9780	24,736.56	24,736.56	0.0
Other Assignments		9160	24,100.00		
e) Unassigned/Unappropriated		9789	0.00	0.00	0.0
Reserve for Economic Uncertainties		9790	0.00	0.00	0.0

Description Resource C	odes Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS 1) Cash				7 Dillerence
a) in County Treasury	9110	3,712,971.05		
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00		
b) in Banks	9120	0.00		
c) in Revolving Fund	9130	0.00		
d) with Fiscal Agent	9135	0.00		
e) collections awaiting deposit	9140	0.00		
2) Investments	9150	0.00		
3) Accounts Receivable	9200	5,694.96		
4) Due from Grantor Government	9290			
5) Due from Other Funds	9310	0.00		
6) Stores	9320	0.00		
7) Prepaid Expenditures	9330	0.00		
8) Other Current Assets	9340	0.00		
9) TOTAL, ASSETS	9540	0.00		
. DEFERRED OUTFLOWS OF RESOURCES		3,718,666.01		
1) Deferred Outflows of Resources	9490			
2) TOTAL, DEFERRED OUTFLOWS	9490	0.00		
LIABILITIES		0.00		
1) Accounts Payable				
2) Due to Grantor Governments	9500	0.00		
3) Due to Other Funds	9590	0.00		
4) Current Loans	9610	0.00		
5) Unearned Revenue	9640	0.00		
6) TOTAL, LIABILITIES	9650	0.00		
		0.00		
DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
FUND EQUITY				
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)	1	3,718,666.01		

Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
escription Resource Codes	05,031 1 3 3			Ì
EDERAL REVENUE			0.00	0.0%
All Other Federal Revenue	8290	0.00		0.0%
TOTAL, FEDERAL REVENUE		0.00	0.00	0.076
THER STATE REVENUE				
Tax Relief Subventions Voted Indebtedness Levies			10.010.00	-4,4%
Homeowners' Exemptions	8571	16,998.81	16,246.00	
Other Subventions/In-Lieu	8572	0.00	0.00	0.09
Taxes		16,998.81	16,246.00	
TOTAL, OTHER STATE REVENUE OTHER LOCAL REVENUE				
Other Local Revenue			1	
County and District Taxes Voted Indebtedness Levies	8611	2,917,511.28	2,558,776.00	12.3
Secured Roll	-	59,251.90	126,947.00	114.2
Unsecured Roll	8612	1,176.97	0.00	-100.0
Prior Years' Taxes	8613	50,602.28	0.00	-100.0
Supplemental Taxes	8614	50,602.26		
Penalties and Interest from Delinquent Non-LCFF	8629	0.00	0.00	0.0
Taxes	8660	9,742,20	4,000.00	-58.9
Interest	8662	0.00	0.00	0.
Net Increase (Decrease) in the Fair Value of Investments	0002			
Other Local Revenue	8699	0.00	0.00	0.
All Other Local Revenue	8799	0.00	0.00	0.
All Other Transfers In from All Others	6610	3,038,284.63	2,689,723.00	11.
TOTAL, OTHER LOCAL REVENUE		3,055,283.44		11.

	ce Codes Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
THER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service				
Bond Redemptions	7433	715,000.00	1,295,000.00	81.
Bond Interest and Other Service Charges	7434	1,148,630.44		01.
Debt Service - Interest	7438	0.00	1,390,931.00	21.
Other Debt Service - Principal	7439	0.00	0.00	0.
OTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		1,863,630.44	2,685,931.00	44.
TAL, EXPENDITURES		1,863,630.44	2,685,931.00	

	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
escription	10000100			ļ	
TERFUND TRANSFERS					
INTERFUND TRANSFERS IN			0,00	0.00	0.0%
Other Authorized Interfund Transfers in		8919		0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	
INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
To: General Fund		7614		0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00		0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0,00	0.0.72
OTHER SOURCES/USES					
SOURCES					
Other Sources				0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00		100 00/
All Other Financing Sources		8979	1,043,737.39		400.00
(c) TOTAL, SOURCES			1,043,737,3	0.00	-100.0%
USES					
Transfers of Funds from		7651	0.0	0.00	0.0%
Lapsed/Reorganized LEAs		7699	0.0	0.00	0.0%
All Other Financing Uses			0.0	0.00	0.0%
(d) TOTAL, USES	(2)				
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.4		
Contributions from Restricted Revenues		8990	0.1		
(e) TOTAL, CONTRIBUTIONS			0	0.0	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,043,737	39 0.0	-100.0

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					Difference
1) LCFF Sources		8010-8099			
2) Federal Revenue			0.00	0.00	0 (
3) Other State Revenue		8100-8299	0.00	0.00	0.0
4) Other Local Revenue		8300-8599	16,998.81	16,246.00	
		8600-8799	3,038,284.63	2,689,723.00	
5) TOTAL, REVENUES			3,055,283.44	2,705,969.00	11.4
3. EXPENDITURES (Objects 1000-7999)			The Local Car		
1) Instruction	1000-1999				
2) instruction - Related Services	2000-2999		0.00	0.00	0.0
3) Pupil Services	-		0.00	0.00	0.0
4) Ancillary Services	3000-3999		0.00	0.00	0.0
•	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999	-	0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999	_	0.00	0.00	0.09
9) Other Outgo	9000-9999	Except 7600-7699	1,863,630.44	2,685,931.00	44.19
10) TOTAL, EXPENDITURES			1,863,630.44	2,685,931.00	
EXCESS (DEFICIENCY) OF REVENUES				_,000,001.00	44.19
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,191,653.00		
OTHER FINANCING SOURCES/USES	······································		1,191,055,00	20,038.00	98.3%
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	
2) Other Sources/Uses				0.00	0.0%
a) Sources		8930-8979	1,043,737.39	0.00	
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,043,737.39	0.00	

escription Fu	unction Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
NET INCREASE (DECREASE) IN FUND			2,235,390.39	20,038.00	-99.1%
BALANCE (C + D4)					
FUND BALANCE, RESERVES					
1) Beginning Fund Balance				3,718,666.01	150.7%
a) As of July 1 - Unaudited		9791	1,483,275.62	3,7 (0,000.01	
		9793	0.00	0.00	0.0%
b) Audit Adjustments			1,483,275.62	3,718,666.01	150.79
c) As of July 1 - Audited (F1a + F1b)				0.00	0.09
d) Other Restatements		9795	0.00	0.00	
•			1,483,275.62	3,718,666.01	150.7
e) Adjusted Beginning Balance (F1c + F1d)			2 740 666 04	3,738,704.01	0.5
2) Ending Balance, June 30 (E + F1e)			3,718,666.01	3,738,704.01	
Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.0
Revolving Cash		9712	0.00	0.00	0.0
Stores			0.00	0.00	0.0
Prepaid Expenditures		9713	0.00		
		9719	0.00	0.00	0.0
All Others		9740	3,693,929.45	3,713,967.45	0.5
b) Restricted		9740			
c) Committed		0750	0.00	0.00	0.0
Stabilization Arrangements		9750		0.00	0.0
Other Commitments (by Resource/Object)		9760	0.00	0.00	
d) Assigned		9780	24,736.56	24,736.56	0.0
Other Assignments (by Resource/Object)		9100			
e) Unassigned/Unappropriated		2202	0.00	0.00	0.
Reserve for Economic Uncertainties		9789			^
Unassigned/Unappropriated Amount		9790	0.00	0.00_	0.

Rio Elementary Ventura County

Unaudited Actuals Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
9010	Other Restricted Local	3,693,929.45	3,713,967.45
Total, Restric	ted Balance	3,693,929.45	3.713,967.45

Unaudited Actuals Debt Service Fund for Blended Component Units Expenditures by Object

Description	Resource Codes Object Code	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES				Difference
1) LCFF Sources				
,	8010-8099	0.00	0.00	0.0
2) Federal Revenue	8100-8299	0.00	0.00	0.0
3) Other State Revenue	8300-8599	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	4,502,270.59	4,498,276.00	
5) TOTAL, REVENUES		4,502,270.59		0.19
3. EXPENDITURES			4,498,276.00	
1) Certificated Salaries	1000-1999	0.00	0.00	o con
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00		0.0%
4) Books and Supplies	4000-4999		0.00	0.0%
5) Services and Other Operating Expenditures		0.00	0.00	0.0%
6) Capital Outlay	5000-5999	0.00	0.00	0.0%
	6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,859,025.95		
8) Other Outgo - Transfers of Indirect Costs	7300-7399		3,859,026.00	0.0%
9) TOTAL, EXPENDITURES	7300-7399	0.00	0.00	0.0%
EXCESS (DEFICIENCY) OF REVENUES		3,859,025.95	3,859,026.00	0.0%
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		643,244.64	,	
OTHER FINANCING SOURCES/USES		3,0,211.04	639,250.00	0.6%
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.00
b) Transfers Out	7600-7629	89,631.92	91,425.00	0.0%
2) Other Sources/Uses			91,420.00	2.0%
a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0 00	
4) TOTAL, OTHER FINANCING SOURCES/USES		(89,631.92)	(91,425.00)	0.0%

to the o	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
scription				547,825.00	-1.0%
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			553,612.72	547,625.00	
FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	1.701.343.99	2,254,956.71	32.5%
a) As of July 1 - Unaudited			0.00	0.00	0.0%
b) Audit Adjustments		9793	1,701,343.99	2,254,956.71	32.5%
c) As of July 1 - Audited (F1a + F1b)			-,	0.00	0.0%
d) Other Restatements		9795	0.00		32.5%
e) Adjusted Beginning Balance (F1c + F1d)			1,701,343.99	2,254,956.71	24.39
2) Ending Balance, June 30 (E + F1e)			2,254,956.71	2,802,781,71	24.37
Components of Ending Fund Balance			0.00	0.00	0.05
a) Nonspendable Revolving Cash		9711	0.00		0.0
Stores		9712	0.00	0.00	0.0
Prepaid Expenditures		9713	0.00	0.00	
		9719	0.00	0.00	0.0
All Others		9740	2,254,956.71	2,802,781.71	24.3
b) Restricted					0.0
c) Committed Stabilization Arrangements		9750	0.00	0.00	
Other Commitments		9760	0.00	0.00	0.0
			0.00	0.00	0.0
d) Assigned Other Assignments		9780	0.00		
e) Unassigned/Unappropriated		9789	0.00	0.00	0.0
Reserve for Economic Uncertaintles		9790	0.00	0.00	0.0

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Description Resc	ource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
G. ASSETS 1) Cash					Difference
a) in County Treasury		9110	<u>2,420,0</u> 88.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,828.78		
4) Due from Grantor Government		9290			
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS		9340	0.00		
. DEFERRED OUTFLOWS OF RESOURCES			2,423,917.14		
1) Deferred Outflows of Resources		9490			
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
LIABILITIES			0.00		
1) Accounts Payable		0500			
2) Due to Grantor Governments		9500	0.00		
3) Due to Other Funds		9590	0.00		
4) Current Loans		9610	168,960.43		
5) Unearned Revenue		9640	0,00		
6) TOTAL, LIABILITIES		9650	0.00		
DEFERRED INFLOWS OF RESOURCES			168,960.43		
Deferred Inflows of Resources					
2) TOTAL, DEFERRED INFLOWS		9690	0.00		
FUND EQUITY			0.00		
		İ			
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,254,956.71		

escription Resource Co	odes Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
EDERAL REVENUE				
	8290	0.00	0.00	0.0%
All Other Federal Revenue		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			ļ	
THER STATE REVENUE		}		
Tax Relief Subventions Voted Indebtedness Levies		0.00	0.00	0.0%
Homeowners' Exemptions	8571	0.00		
Other Subventions/In-Lieu Taxes	8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0,00	0.00	0.0%
OTHER LOCAL REVENUE				
Other Local Revenue County and District Taxes				0.09
Voted Indebtedness Levies Secured Roll	8611	4,494,876.13	4,494,876.00	
	8612	0.00	0.00	0.09
Unsecured Roll	8613	0.00	0.00	0.0
Prior Years' Taxes	8614	0,00	0.00	0.0
Supplemental Taxes				
Non-Ad Valorem Taxes	2000	0.00	0.00	0.0
Other	8622			
Penalties and Interest from Delinquent Non-LCFF	8629	0.0	0.00	0.0
Taxes	8660	7,394.4	6 3,400.00	-54.0
Interest		0.0		0.0
Net Increase (Decrease) in the Fair Value of Investments	8662	0.0		
Other Local Revenue	***	0.0	0.00	0.
All Other Local Revenue	8699	0.0		0.
All Other Transfers In from All Others	8799	4,502,270.6		-0.
TOTAL, OTHER LOCAL REVENUE		4,502,270.		

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Description Re OTHER OUTGO (excluding Transfers of Indirect Costs)	esource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
Debt Service				[[
Bond Redemptions		7433	3,859,025.95	3,859,026.00	0.09
Bond Interest and Other Service Chargos		7434	0.00	0.00	
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	ets)		3,859,025.95	3,859,026.00	0.0%
OTAL, EXPENDITURES			3,859,025.95	3,859,026.00	0.0%

Re	esource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
escription (12)					
INTERFUND TRANSFERS IN					0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.076
INTERFUND TRANSFERS OUT					
Tunadom Oit		7619	89,631.92	91,425.00	2.0%
Other Authorized Interfund Transfers Out			89,631.92	91,425.00	
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES					
SOURCES					
Other Sources					'
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.0		0.0%
(c) TOTAL, SOURCES			0.0	0.00	0.0%
USES					
Transfers of Funds from		76 51	0.0	0.00	0.0%
Lapsed/Reorganized LEAs		7699	0.0	0.00	0.09
All Other Financing Uses		.003	0.0	0.00	0.09
(d) TOTAL, USES					
CONTRIBUTIONS					0.09
Contributions from Unrestricted Revenues		8980	0.		
Contributions from Restricted Revenues		8990		0.0	
(e) TOTAL, CONTRIBUTIONS			0.	0.0	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(89,631	.92) (91,425.0	0) 2.0

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					FORM
Description	Function Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent
A. REVENUES			-	Dudget	Difference
4) LOFE Courses					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	4,502,270.59	4,498,276.00	0.1
5) TOTAL, REVENUES			4,502,270.59	4,498,276.00	-0.1
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	G447.000			III-III	
	1000-1999		0.00	0.00	0.0
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999	:	0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		ა.00	0.00	
9) Other Outgo	9000-9999	Except 7600-7699	3,859,025.95	3,859,026.00	0.09
10) TOTAL, EXPENDITURES			3,859,025.95		0.09
C. EXCESS (DEFICIENCY) OF REVENUES			0,000,020.90	3,859,026.00	0,09
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			242244		
O. OTHER FINANCING SOURCES/USES			643,244,64	639,250.00	
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.00
b) Transfers Out		7600-7629	89,631.92		0.0%
2) Other Sources/Uses				91,425.00	2.0%
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(89,631,92)	(91,425.00)	2.0%

Description Fu	inction Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			553,612.72	547,825.00	
FUND BALANCE, RESERVES					
1) Beginning Fund Balance				0.054.050.74	32.5%
a) As of July 1 - Unaudited		97 91	1,701,343.99	2,254,956.71	
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,701,343.99	2,254,956.71	32.5%
		9795	0.00	0.00	0.0%
d) Other Restatements			1,701,343.99	2,254,956.71	32.59
e) Adjusted Beginning Balance (F1c + F1d)			2.254,956.71	2,802,781.71	24.39
2) Ending Balance, June 30 (E + F1e)			2,254,950.71		
Components of Ending Fund Balance a) Nonspendable		0744	0.00	0.00	0.09
Revolving Cash		9711		0.00	0.0
Stores		9712	0.00		0.0
Prepaid Expenditures		9713	0.00	0.00	
All Others		9719	. 0.00	0.00	0.0
•		9740	2,254,956.71	2,802,781,71	24.3
b) Restricted			- 5"		
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0
				0.00	0.0
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated		9789	0.00	0,00	0.0
Reserve for Economic Uncertainties		• • • • • • • • • • • • • • • • • • • •	0.00	0.00	
Unassigned/Unappropriated Amount		9790	0.00		

Unaudited Actuals Debt Service Fund for Blended Component Units Exhibit: Restricted Balance Detail

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Resource	Description	2015-16 Unaudited Actuals	2016-17 Budget
9010	Other Restricted Local	2,25 -4 ,956.71	2,802,781.71
Total, Restric	ted Balance	2,254,956.71	2,802,781.71

<i>i</i>				
	2			

	2015-	16 Unaudited	Actuals	2016-17 Budget			
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2	Estimated Annual ADA	Estimated Funded ADA	
A. DISTRICT						7	
1. Total District Regular ADA							
Includes Opportunity Classes, Home &			,				
Hospital, Special Day Class, Continuation	i						
Education, Special Education NPS/LCI							
and Extended Year, and Community Day				ł			
School (includes Necessary Small School							
ADA)	4,866.38	4,88 0.64	4,866.38	4,866.38	4,866.38	4.866.3	
2. Total Basic Aid Cholce/Court Ordered						1,000.01	
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				1			
Education, Special Education NPS/LCI				1			
and Extended Year, and Community Day			1	1			
School (ADA not included in Line A1 above)				ļ			
4. Total, District Regular ADA				1			
(Sum of Lines A1 through A3)	4,866.38	4,880.64	4,866.38	4,866,38	4,866,38	4,866,38	
5. District Funded County Program ADA					4,000.00	4,000.30	
a. County Community Schools	0.00	0.00	0.00				
b. Special Education-Special Day Class	40.04	39.38	40.04	40.04	40.04	40.04	
Special Education-NPS/LCI Special Education Extended Year							
e. Other County Operated Programs:	3.68	3.68	3.68	3.68	3.68	3.68	
Opportunity Schools and Full Day							
Opportunity Classes, Specialized Secondary							
Schools, Technical, Agricultural, and Natural	1			1	1		
Resource Conservation Schools				1			
f. County School Tultion Fund	_			 			
(Out of State Tuition) [EC 2000 and 46380]							
g. Total, District Funded County Program ADA				 			
(Sum of Lines A5a through A5f)	43.72	43.06	43.72	43.72	43.72	40.70	
6. TOTAL DISTRICT ADA			.3,, 2	40.72	45.72	43.72	
(Sum of Line A4 and Line A5g)	4,910.10	4,923.70	4,910.10	4,910.10	4,910.10	4,910.10	
7. Adults in Correctional Facilities				.,5.0.70	-1,010.10	4,910.10	
8. Charter School ADA			· X 数据 34 34 34 34 34 34 34 34 34 34 34 34 34		14 4 4 E		
(Enter Charter School ADA using		1		1777-47-1			
Tab C. Charter School ADA)				1		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	

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Rio Elementary Ventura County

	2015	16 Unaudited	Actuals	20	16-17 Budge	t
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
Description	F-2 ADA	Parijuan y				
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	0.00	0.00	0.00	0.00	0.00	0.00
ADA (Sum of Lines B1a through B1c)	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	<u> </u>					
d. Special Education Extended Year						
e. Other County Operated Programs:		1		ļ		
Opportunity Schools and Full Day	1			ì		
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural	ł					
Resource Conservation Schools						
f. County School Tuition Fund	1					
(Out of State Tultion) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0.0
(Sum of Lines B2a through B2f)	0.00	0.00	3.00			
3. TOTAL COUNTY OFFICE ADA	0.00	0.00	0.00	0.00	0.00	0.0
(Sum of Lines B1d and B2g)	0.00	0.00	-			
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA				District en		
(Enter Charter School ADA using						
Tab C. Charter School ADA)						

Description P-2 ADA Annual ADA Funded ADA Annual ADA Funded ADA ADA ADA ADA ADA ADA ADA ADA		2015-	16 Unaudited	Actuals	2	016 17 Dud-	Form
Description						VIO-II Budge	<u>et </u>
C. CHARTER SCHOOL ADA Authorizing LEX reporting charter school SACS financial data in their Fund 01, 03, or 82 use this worksheet to re-port ADA for those charter convoid. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 82 use 1 his worksheet to report their ADA. FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. 1. Total Charter School County Program Alternative Education ADA C. Charter School County Program Alternative Education ADA (Sam of Lines Cts through Cts) Expelled per EC 45915(a) or (c) [EC 2574(c)4/A)] d. Total, Charter School County Program ADA a. County Community Schools D. Special Education-ADA (Sam of Lines Cts through Cts) D. Special Education-Special Day Class Opportunity Schools D. Special Education-Education Schools D. Special Education-Special Day Class Opportunity Schools D. Special Education D. D. D. D. D. D. D. D. D. D. D. D. D.	Description	BOADA	4	F 1 - 1 4D4			Estimated
Authorizing LEAs reporting charter school SACS financial data sensitive from 01, 09, or fiz use this worksheet to report ADA for those charter schools. Charter School peopling SACS financial data sensitive from their authorizing LEAs in Fund 01 or Fund 82 use this worksheet to report their ADA. FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 07, 1. Total Charter School Regulyer ADA 2. Charter School County Program Alternative Education ADA 3. County Group Home and Institution Pupils 5. Juverille Halle, Homes, and Camps 6. Probaloin Referred, On Problection or Parole. 7. Probaloin Referred, On Problection or Parole. 8. Probaloin Referred, On Problection or Parole. 9. Charter School Funded County Program ADA 9. Special Education-NPSACI 9. Special Education-NPSACI 9. Special Education Referred Year 9. On Problection Referred Year 9. On Problection Referred Year 9. On Problection Referred Year 9. Program ADA 9. Special Education Referred Year 9. Program ADA 9. On 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0.		P-Z AUA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
Charter Sectional SALS (Infancial) data separately from their authorizing LEAs in Fund 01 of Fund 62 (see Ehls worksheet to report their ADA.		data in their Eun	d 04 00 or 82 iii	ee this workshop	+ to		
1. Total Charter School ADA corresponding to SACS financial data reported in Fund 01.	Charter schools reporting SACS financial data senarately	from their author	izina I FAs in Fu	nd 01 or Fund 62	TIO LES DOLL ADA 10	or those charter s	schools.
1. Total Charter School Regular ADA 2. Charter School County Program Altermative Education ADA 3. County Group Home and Institution Pupils b. Juverile Halle, Homes, and Camps C. Probation Referred, On Probation or Parole, Espelled per EC 48915(a) or (c) [EC 2574c)(c)(A)d) d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2s through C2c) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 3. Charter School Funded County Program ADA 3. County Community Schools 0. Special Education-NPSACCI 0. Special Education-NPSACC					COC ET IIS WORKSTI	set to report then	r ADA.
2. Charter School Causty Program Alternative Education ADA a. County Group Home and Institution Pupils b. Juvenile Halls, Homes, and Campe c. Probation Referred, On Probation or Perole, Expeleia per EC 4891(6) or (c) [EC 2574(c)(4)A] d. Total, Charter School County Program ADA (Sum of Lines C2 strough C2c) 3. Charter School Funded County Program ADA a. County Community Schools 5. Special Education-PSpCICI d. Special Education-PSpCICI d. Special Education-PSpCICI d. Special Education-PSpCICI d. Special Education Chartered Year e. Other County Copenial Programs: Opportunity Schools on The Campe Opportunity Schools on The Campe Opportunity Schools on The Campe Opportunity Schools on The Campe Opportunity Schools on The Campe (Sum of Lines C3, and C3f) 1. Total, Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. 1. TOTAL CHARTER SCHOOL ADA (Sum of Lines C4, C2d, and C3f) 2. Total Charter School Popular ADA C. Charter School County Program ADA a. County Group Home and Institution Popils b. Juvenille Halls, Homes, and Campe C. Probation Referred, On Probation or Perole, Expelsion of CAMPS (C) (C) (E) C2574(c)(4)A) d. Total, Charter School County Program ADA a. County Group Home and Institution Popils b. Juvenille Halls, Homes, and Campe C. Probation Referred, On Probation or Perole, Expelsion of CAMPS (C) (C) (E) C2574(c)(4)A) d. Total, Charter School County Program ADA a. County Community Schools b. Special Education-AlpSchool Day Class c. Special Education-AlpSchool Day Class c. Special Education-PSchool Day Class c. Sp	FUND 01: Charter School ADA corresponding to SA	CS financial dat	a reported in Fu	and 01.			
Education ADA a. County Coup Home and Institution Pupils b. Juvenile Halls, Homes, and Camps c. Probation Referred, On Proteition or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)A] d. Total, Charter School County Program Altornative Education ADA (Stum of Lines C2s through C2c) 0.00 0.0	1. Total Charter School Regular ADA						[
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b. Special Education-Special Day Claes c. Special Education-Special Caustion (Company Company	, -				0.00	0.00	0.00
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Program ADA (Sum of Lines C3a through C3e)					<u></u>		
(Sum of Lines C3a through C3e) 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.							
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) D.00					1		
Sum of Lines C1, C2d, and C3f)		0.00	0.00	0.00	0.00	0.00	0.00
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b. Juvenile Halis, 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 C6s through C6c) 7. Charter School Funded County Program ADA a. County Community Schools b. Special Education-Special Day Class c. Special Education-Special Day Class c. Special Education-PS/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) 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)							
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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) 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
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) 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) 9. TOTAL CHARTER SCHOOL ADA (Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)					0.00		0.00
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(Sum of Lines C5, C6d, and C7f) 0.00 0		0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)		0.00	0.00	0.00	0.00		
Reported in Fund 01, 09, or 62		0.00	0,00	0.00	0.00	0.00	0.00
(Sum of Lines C4 and C8)		1	1				
(Sum of Lines C4 and C8) 0.00 0.00 0.00 0.00 0.00 0.00	(Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	n nn

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Described () for ecently capital assets, liet	Rusiness time activity control oppreciated, net	Total accumulated depreciation	Equipment		Land Improvements	Accumulated Depreciation for:	Total capital assets being depreciated	Equipment	Buildings	Land Improvements	Capital assets being depreciated:	Total capital passate pat basing description	Work in Progresse	Capital assets not being depreciated:	Covernmental activity capital assets, flet	Comments of the control of the contr	Jotal accumulated depreciation	Equipment	Buildings	Land Improvements	Accumulated Depreciation for:	Total capital assets being depreciated	Equipment	Buildings	Land Improvements	Capital assets being depreciated:	Total capital assets not being depreciated	Work in Progress	Land	Capital assets not being depreciated:	Governmental Activities:	
0.00	0.00	0.00					0.00				0.00				103,007,901.00	90,577,717.00	(21,086,623.00)	(3,012,043.00)	(15,798,205.00)	(2,276,375.00)		111,664,340.00	4,406,754.00	104,717,148.00	2,540,438.00		12,430,184.00	1,322,555.00	11,107,629.00			Unaudited Balance July 1
0.00	0.00	0.00					0.00				0.00				0,00	0.00	0.00	,				0.00					0.00				_	Audit Adjustments/ Restatements
0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00		103,007,901.00	90,577,717.00	(21,086,623.00)	(3,012,043.00)	(15,798,205.00)	(2,276,375.00)		111,664,340.00	4,406,754.00	104,717,148.00	2,540,438.00		12,430,184.00	1,322,555.00	11,107,629.00			Audited Balance July 1
0.00	0.00	0.00					0.00				0.00				0.00	0.00	0.00					0.00	į				0.00					Increases
0.00	0.00	0.00					0.00			_	0.00				0.00	0.00	0.00					0.00				- 1	0.00					Decreases
0.00	0.00	0.00	0.00	0.00	0.00	0:00	0.00	0.00	0.00	000_	0.00	0.00	0.00	_	103,007,901.00	90,577,717.00	(21,086,623.00)	(3,012,043.00)	(15,798,205.00)	(2,276,375.00)		111.664.340.00	4.406.754.00	104,717,148.00	2,540,438.00		12,430,184.00	1,322,555.00	11 107 629 00		validad	Ending Balance

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

56 72561 000000 Form C

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	
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)	Value 60.119
;	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 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.	\$29,929,297.88 \$29,929,297.88
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2017-18, subject to CDE approval.	6.47%
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

Printed: 9/8/2016 1:48 PM

UNAUDITED ACTUAL FINANCIAL REPORT:	
To the County Superintendent of Schools:	
2015-16 UNAUDITED ACTUAL FINANCIAL REPOR with Education Code Section 41010 and is hereby a the school district pursuant to Education Code Section	oproved and filed by the governing board of
Clanad	Date of Meeting: Sep 14, 2016
Signed Clerk/Secretary of the Governing Board (Original signature required)	
To the Superintendent of Public Instruction:	
2015-16 UNAUDITED ACTUAL FINANCIAL REPORT by the County Superintendent of Schools pursuant t	RT. This report has been verified for accuracy o Education Code Section 42100.
Signed	Date:
Signed	Date:
County Superintendent/Designee	Date:
	Date:
County Superintendent/Designee	
County Superintendent/Designee (Original signature required)	
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual references to the county Office of Education:	eports, please contact:
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual reference of Education: Paula Driscoll	eports, please contact: For School District: Cathie Higa Name
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual reference of Education: Paula Driscoll Name	eports, please contact: For School District: Cathie Higa
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual reference of Education: Paula Driscoll Name Exec. Director School Bus Advisory Srvs Title	eports, please contact: For School District: Cathie Higa Name Director Fiscal Services Title
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual reference of Education: Paula Driscoll Name Exec. Director School Bus Advisory Srvs	eports, please contact: For School District: Cathie Higa Name Director Fiscal Services Title 805-485-3111
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual reference of Education: Paula Driscoll Name Exec. Director School Bus Advisory Srvs Title 805-383-1981 Telephone	eports, please contact: For School District: Cathie Higa Name Director Fiscal Services Title 805-485-3111 Telephone
County Superintendent/Designee (Original signature required) For additional information on the unaudited actual reference of Education: Paula Driscoll Name Exec. Director School Bus Advisory Srvs Title 805-383-1981	eports, please contact: For School District: Cathie Higa Name Director Fiscal Services Title 805-485-3111

Unaudited Actuals 2015-16 Unaudited Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

56 72561 0000 Form (

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	Current Expense- Part II (Col 3 - Col 4)
1000 - Certificated Salaries	22,584,681.49	301	477.000					(40)	No.	(5)
	22,004,001.49	301	177,059.55	303	22,407,621.94	305	19,104.00	25,728.00	307	22,381,893.94
2000 - Classified Salaries	6,634,223.99	311	144,840.74	313	6,489,383.25	315	440,024.37			
, ,					5) 100,000.20	1010	440,024.37	640,334.99	317	5,849,048.26
3000 - Employee Benefits	10,944,302.58	321	932,546.62	323	10,011,755,96	325	186,621.12	304,775.32	327	0.7700.000
4000 - Books, Supplies Equip Replace. (6500)	2,214,090,77	331	50.070.00		5207			504,776.32	321	9,706,980,64
5000 - Services &	2,214,030.77	331	50,079.62	333	2,164,011.15	335	710,155.95	728,630,04	337	1,435,381.11
7300 - Indirect Costs	6,407,531.13	341	24,080.60	343	6,383,450.53	345	1,270,811.89			
	-			JATC		_	1,270,011.69	1,403,430.46		4,980,020.07
Note 1 In Column C					, .50,222.00	<u> </u>	I	TC	DTAL	44,353,324.02

- 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.

1.	Til: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) Teacher Salaries as Per EC 41011.	Object		EI
2.	Galaries of Instructional Aides Per EC 41011.	1100	19,056,245,11	_
3.	STRS	2100	1,230,331,20	-1 ⁻
l.	PERS	3101 & 3102	1,984,675.93	⊣ ⁻
	OASDI - Regular, Medicare and Alternative.	3201 & 3202	149,615,27	$\frac{1}{3}$
	riealth & Welfare Benefits (EC 41372)	3301 & 3302	417,990.13	47
	Include Health, Dental, Vision, Pharmaceutical, and			1`
	Annuity Plans).			
	Jnemployment Insurance.	3401 & 3402	3,473,721.10	13
	Workers' Compensation Insurance.	3501 & 3502	10,268.38	┑ .
	Pred, Active Employees (EC 413/2).	3601 & 3602	574,920.70	4 -
•	zuier Derients (EC 223 IU)	3751 & 3752	0.00	1
	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	3901 & 3902	0.00	13
			26,897,767,82	1 -
	Benefits deducted in Column 2			
a.	ess: Teacher and Instructional Aide Salaries and		235,773.05	ĺ
	Benefits (other than Lottery) deducted in Column 4a (Extracted)			
b.	ess: Teacher and Instructional Aide Salaries and		17,633,94	3
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			Ī
			0.00	3
			26,661,994.77	3
	Compensation (EDP 397 divided by EDP 369) Line 15 must			
	equal or exceed 60% for elementary 55% for unified and 50%			
	or high school districts to avoid penalty under provisions of EC 41372			
. 1	listrict is exempt from EC 41372 because it meets the provisions		60.11%	
	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

1	Minimum percentage required (60% elementary, 55% unified, 50% high)	
2	Minimum percentage required (60% elementary, 55% unified, 50% high) Percentage spent by this district (Part II, Line 15) Percentage below the minimum (Part III, Line 1 minus Line 2)	60.00%
3	Percentage below the minimum (Part III, Line 1 minus Line 2)	60.11%
4	B. Percentage below the minimum (Part III, Line 1 minus Line 2) District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). Deficiency Amount (Part III, Line 3 times Line 4)	0.00%
5	5. Deficiency Amount (Part III, Line 3 times Line 4)	44,353,324.02
		0,00

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

Additional exclusions include Local Grants

Unaudited Actuals 2015-16 Unaudited Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

56 72561 0000000 Form CEA

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: cea (Rev 06/20/2016)

Page 2 of 2

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance	Amounts Due Within
Governmental Activities:	·				i i		
General Obligation Bonds Payable	33,360,000.00	(18,799,702.00)	14,560,298.00	20,430,136.00	714,908.00	34,275,526.00	715.000.00
State School Building Loans Payable	· ·		0.00			0.00	
Certificates of Participation Payable	13,270,000.00	(6,085,333.00)	7,184,667.00	6,297,567.00	284,456.00	13,197,778.00	395,000.00
Capital Leases Payable	2,612,987.98	371,034.02	2,984,052.00	0.00	366,387.00	2,617,665.00	386,737.00
Lease Revenue Bonds Payable	•		0.00			0.00	
Other General Long-Term Debt	88,786.95	95,369.05	184,156.00	4,000.00	30,000.00	158,156.00	18,289.00
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	126,500.00	4,175,568.00	4,302,068.00	1,756,627.00	538,189.00	5,520,506.00	
Compensated Absences Payable	261,396.00	0.00	261,396.00	28,867.00	0.00	290,263.00	- -
Governmental activities long-tarm liabilities	49,719,670.93	(20,243,033.93)	29,476,637.00	28,517,197.00	1,933,940.00	56,059,894.00	1,515,026.00
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	i		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			0.00	-		0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

×		

Unaudited Actuals Fiscal Year 2015-16 School District Appropriations Limit Calculations

56 72561 00000 Form GA

		2015-16				
		Calculations			2016-17 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted		Entered Data/
A. PRIOR YEAR DATA		2014-15 Actual		Data	Adjustments*	Totals
(2014-15 Actual Appropriations Limit and Gann ADA		2017 10 Actual			2015-16 Actual	
are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT						
(Preload/Line D11, PY column)	20 207 242 05					
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	28,307,213.05 4,821.23		28,307,213.05			29,929,297.8
	4,021.23		1,921.23			4,910.1
ADJUSTMENTS TO PRIOR YEAR LIMIT	Ac	justments to 2014-1	15			
District Lapses, Reorganizations and Other Transfers Temporary Voter Approved Increases				A	djustments to 2015-	16
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT				and the said of the said of		
(Lines A3 plus A4 minus A5)			0.00			
7. ADJUSTMENTS TO PRIOR YEAR ADA				A day of the		0.00
(Only for district lapses, reorganizations and						•
other transfers, and only if adjustments to the						
appropriations limit are entered in Line A3 above)		* 3				
appropriations that are entered in Line A3 above)						
3. CURRENT YEAR GANN ADA		2016 16 D2 Dane				
(2015-16 data should tie to Principal Apportionment		2015-16 P2 Report		2	016-17 P2 Estimate	
Software Attendance reports and include ADA for charter schools reporting with the district)						
 Total K-12 ADA (Form A, Line A6) 	4,910.10		4,910.10		ĺ	
Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	4,910.10		4,910.10
TOTAL CURRENT YEAR P2 ADA (Line B1 pius B2)			4,910.10	0.00		0.00
LOCAL PROCEEDS OF TAXES/STATE AID DECEIVED		1	4,010.10			4,910.10
: 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)	20.440.00				Zo10-17 Budget	
Timber Yield Tax (Object 8022)	76,112.63		76,112.63	71,075.00		71,075.00
Other Subventions/in-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	8,258,670.48		0.00	0.00		0.00
5. Unsecured Roll Taxes (Object 8042)	176,399.13		8,258,670.48	7,769,797.00		7,769,797.00
6. Prior Years' Taxes (Object 8043)	17,294.75		176,399.13	229,579.00		229,579,00
7. Supplemental Taxes (Object 8044)	333,772.21		17,294.75	15,609.00		15,609.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	64,897.63		333,772.21	183,351.00		183,351.00
Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		64,897.63	218,272.00		218,272.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
			0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	719,209.98		719,209.98	592 040 00		
12. Parcel Taxes (Object 8621)	0.00		0.00	583,046.00		583,046.00
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				0.00		0.00
Taxes (Object 8629) (Only those for the above taxes) 15. Transfers to Charter Schools	0.00		0.00	0.00		
in Lieu of Property Taxes (Object 8096)				0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS	0.00		0.00		[0.00
(Lines C1 through C15)	9,646,356.81	0.00	0.646.050.04			0.00
CTUEN LOCAL TO THE PARTY OF THE	.,,	0.00	9,646,356.81	9,070,729.00	0.00	9,070,729.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption				l l		
Fund (Excess debt service taxes) (Object 8914) 18. TOTAL LOCAL PROCEEDS OF TAXES	0.00		0.00	0.00	ļ	
(Lines C16 plus C17)				0.00		0.00
7 10 bid0 017)	9,646,356.81	0.00	9,646,356.81	9,070,729.00		

Elementary	Fisc	al Year 2015-16 propriations Limit Ca	alculations			Form G
ntura County	201001 District Ab	2015-16			2016-17	
	1	Calculations			Calculations	Entered Data/
	Extracted		Entered Data/	Extracted Data	Adjustments*	Totals
	Data	Adjustments*	Totals			
EXCLUDED APPROPRIATIONS			l			T)
the Manual (Enter foderally mandated amounts only from objs.			=0.000			829,062.00
3301 & 3302; do not include negotiated amounts)			864,427.02			
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation						
Costs			004 407 00			829,062.00
Other Unfunded Court-ordered or Federal Mandates TOTAL EXCLUSIONS (Lines C19 through C22)			864,427.02			
23. TOTAL EXCLOSIONS (Emiss 5 to 1885 2)						
STATE AID RECEIVED (Funds 01, 09, and 62)	00 400 040 00		33,180,042.00	36,869,055.00		36,869,055.00
24 1 CEE - CV (chiects 8011 and 8012)	33,180,042.00 30,390.79		30,390.79	0.00		0.00
25. LCFF/Revenue Limit State Ald - Prior Years (Object 8019)	30,380.78				0.00	36.869,055.00
26. TOTAL STATE AID RECEIVED	33,210,432.79	0.00	33,210,432.79	36,869,055.00	0.00	30,008,000.00
(Lines C24 plus C25)	00,210,					1
TO THE CALL OF LATION		ì		54,633,078.00		54,633,078.00
DATA FOR INTEREST CALCULATION 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	53,548,104.96		53,548,104.96	54,033,010.00	-	
27. Total Revenues (Funds 01, 05 & 02, 05)000 0000 28. Total Interest and Return on Investments			28,225,66	30,000.00		30,000.00
(Funds 01, 09, and 62; objects 8660 and 8662)	28,225.66		20,220.00			
(Fullos 01, 00, and 02, 03,000		2015-16 Actual			2016-17 Budget	
APPROPRIATIONS LIMIT CALCULATIONS		2013-1074044				29,929,297.8
PRELIMINARY APPROPRIATIONS LIMIT			28,307,213.05			1.053
Revised Prior Year Program Limit (Lines A1 plus A6)			1.038	2		1,000
2. Inflation Adjustment			Ť:			1.000
Program Population Adjustment (Lines B3 divided			1.018	4		
by [A2 plus A7]) (Round to four decimal places) 4. PRELIMINARY APPROPRIATIONS LIMIT			29,929,297.88			31,536,501.1
(Lines D1 times D2 times D3)			28,328,287.00			
(Lines D1 times D2 times D3)						
APPROPRIATIONS SUBJECT TO THE LIMIT			9,646,356.8	1	1.0	9,070,729.0
Local Revenues Excluding Interest (Line C18)						
6 Proliminary State Aid Calculation			*			
a. Minimum State Aid in Local Limit (Greater of			86			589.212.0
\$120 times Line B3 or \$2,400; but not greater	77 1 10 710 1		589,212.0	0		
than Line C26 or less than zero)			. 1			
Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23;	FOR STREET		04 447 200 0	0		23,294,834.
but not less than zero)			21,147,368.0	3		
c. Preliminary State Aid in Local Limit			21,147,368.0	9		23,294,834.
(Greater of Lines D6a or D6b)			21,717			
7 Level Peyerues in Proceeds of Taxes			9.4		38	
a interest Counting in Local Limit (Line C28 divided by			16 240.1	9		
It ines C27 minus C28] times [Lines D5 plus D60])			9,662,597.0	00		
h Total Local Proceeds of Taxes (Lines D5 plus D7a)	13 mg 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
State Aid in Proceeds of Taxes (Greater of Line D6a,	**************************************					23,277,051
or Lines D4 minus D7b plus C23; but not greater			21,131,127.	90	e la la la la la la la la la la la la la	
than Line C26 or less than zero)		e vie in the		00		
Total Appropriations Subject to the Limit			9,662,597.			
a. Local Revenues (Line D7b) b. State Subventions (Line D8)			21,131,127. 864,427.		The state of the state of	
a Less Excluded Appropriations (Line C23)	17 19 19 19 19		504,427.	02	Sugar State	
I STATE OF THE LIMIT		计算页 化氯化	29,929,297	88		
d. TOTAL APPROPRIATIONS SUBJECT TO THE MINISTER (Lines D9a plus D9b minus D9c)	and the second		20,020,201			

Unaudited Actuals Fiscal Year 2015-16 School District Appropriations Limit Calculations

56 72561 0000 Form GA

		AD4# 45				Form
		2015-16 Calculations			2016-17	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted	Calculations	Entered Data/
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)		Adjustments	0.00	Data	Adjustments*	Totals
If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814						
Summary 11. Adjusted Appropriations Limit		2015-16 Actual			2016-17 Budget	
(Lines D4 plus D10) 12. Appropriations Subject to the Limit (Line D9d)			29,929,297.88		The same of the sa	31,536,501.18
* Please provide below an explanation for each entry in the adjust	tments column.		29,929,297.88			
athie Higa		805 <u>-</u> 485-3111				
Sann Contact Person		Contact Phone Numb	oer			

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)
- 2. Contracted general administrative positions not paid through payroll

1,815,029.92

- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

	Al .	
В.	B. Salaries and Benefits - All Other Architics	

Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

37,479,347.28

Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
Ind 1.	other General Administration, less portion charged to restricted resources or specific goals	2,473,312.94
2.	(Functions 7200-7600, objects 1000-5999, minus Line B9) Centralized Data Processing, less portion charged to restricted resources or specific goals	617,390.61
3.	(Function 7700, objects 1000-5999, minus Line B10) External Financial Audit - Single Audit (Function 7190, resources 0000-1999, coals 0000 and 9000, objects 5000-5999)	0.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999,	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	202,432.30
6.	- www. Dante and Looses (nortion relating to delicial administrative and	0.00
7	Adjustment for Employment Separation Costs	0.00
٠.	a Dive: Normal Separation Costs (Part II, Line A)	0.00
	h I ago: Abnormal or Mass Separation Costs (Part II, Line b)	3,293,135.85
8.	Total Indirect Costs (Lines A1 through A7a, milius Line A7b)	(207,640.85)
9. 10.	English to the House Conto (Line A8 nius Line A9)	3,085,495.00
	Casts	31,095,436.92
1	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,445,882.86
2	Instruction (Functions 1000-1999, objects 1000-5999 except 5100) Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,855,530.85
3	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	27,290.32
4	Pupil Services (Functions 3000-4999, objects 1000-5999 except 5100) Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,632.20
5	Ancillary Services (Functions 4000 4000, 5000-5999, objects 1000-5999 except 5100) Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
7	Board and Superintendent (Functions /100-/160, objects 1666 5559)	619,477.66
8	8. External Financial Audit - Single Audit and Other (Functions 7190-7191,	0.00
ę	Other General Administration (portion charged to restricted resources or specific goals only)	27,653.39
	resources 0000-1999, all goals except 0000 and 3000, objects 1000 and 3000 an	27,000,00
	(Function 7700, resources 2000-9999, objects 1000-5999, Punction 7700, resources 2000-9999, objects 1000-5999,	0.00
	1. Plant Maintenance and Operations (all except portion relating to general day, and a phicate 1000-5999 except 5100, minus Part III, Line A5)	3,980,053.22
1	(Functions 8100-8400, objects 1000-8660 State of the Stat	0.00
	2 Adjustment for Employment Separation Costs	0.00
1	Land Mormal Congration Costs (Part II, Lille A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
1	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 4. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
		3,611,392.19
•		0.00
	7. Foundation (Funds 19 and 57, functions 1000-6999, 8100-6400, and 6700, 65500 100-6400, and 6700, 47,667,349.61	
	Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	6.915
D.	Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use In 2017-18 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	6.47

Unaudited Actuals 2015-16 Unaudited Actuals Indirect Cost Rate Worksheet

56 72561 00000 Form IC

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A.	Indirect o	costs incurred in the current year (Part III, Line A8)	3,293,135.85
В.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	r-forward adjustment from the second prior year	169,609,22
	2. Carry	r-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-for	ward adjustment for under- or over-recovery in the current year	
	1. Unde	er-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (7.7%) times Part III, Line B18); zero if negative	0.00
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (7.7%) times Part III, Line B18) or (the highest rate used to ver costs from any program (7.7%) times Part III, Line B18); zero if positive	
D			(207,640.85)
D,		ry carry-forward adjustment (Line C1 or C2)	(207,640.85)
E.	Optional :	allocation of negative carry-forward adjustment over more than one year	
	the carry- than one	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce ould recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA reforward adjustment be allocated over more than one year. Where allocation of a negative carry-forward are reached over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establis	nay request that
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	
			6.47%
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-103,820.43) is applied to the current year calculation and the remainder (\$-103,820.42) is deferred to one or more future years:	
			6.69%
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-69,213.62) is applied to the current year calculation and the remainder (\$-138,427.23) is deferred to one or more future years:	6 700
	LEA reque	est for Option 1, Option 2, or Option 3	6.76%
			1
F.	Carry-ford	vard adjustment used in Part III, Line A9 (Line D minus amount deferred If or Option 3 is selected)	
	Option 2 C	Option 3 is selected)	(207,640.85)

Unaudited Actuals 2015-16 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

56 72561 0000000 Form ICR

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Approved indirect cost rate: 7.70%
Highest rate used in any program: 7.70%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01 01 01 01 01 01 01 01 01	3010 3110 3310 3315 3320 4035 4203 6010 6230 6264 9010	741,572.09 23,212.63 766,685.24 18,470.06 39,520.03 123,262.14 247,945.33 75,783.28 17,337.89 119,823.54 414,483.94	57,101.05 1,787.37 59,034.76 1,422.19 3,043.04 6,216.86 4,958.91 3,789.16 1,335.02 9,226.41 26,557.18	7.70% 7.70% 7.70% 7.70% 7.70% 5.04% 2.00% 5.00% 7.70% 6.41%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials	
A. AMOUNT AVAILABLE FOR THIS		(100)	101 Expenditure	(Resource 6300)*	Totals
 Adjusted Beginning Fund Balance 	e 9791-9795	813,028.86			
2. State Lottery Revenue	8560	768,575.58		398,426.91	1,211,455.7
Other Local Revenue	8600-8799	0.00		265,307.35	1,033,882.93
4. Transfers from Funds of				0.00	0.00
Lapsed/Reorganized Districts	8965	0.00			[
5. Contributions from Unrestricted					0.00
Resources (Total must be zero)	8980	(413,165.49)	413,165_49		
6. Total Available					0.00
(Sum Lines A1 through A5)		1,168,438.95	413,165.49	663,734.26	<u>2,245,338.70</u>
B. EXPENDITURES AND OTHER FIN	NANCING LISES	:			2,240,338.70
Certificated Salaries	1000-1999	0.740.00	1		
2. Classified Salaries	2000-2999	3,740.00			3,740.00
3. Employee Benefits	3000-3999	1,381.94			1,381.94
4. Books and Supplies	4000-4999	704.78		The water to approximate	704.78
5. a. Services and Other Operating	7000-7899	592,906.79	413,165.49	0.00	1,006,072.28
Expenditures (Resource 110	0) 5000-5999	171,772.52	1	A A CONTRACT	
 Services and Other Operating Expenditures (Resource 630) 	5000-5999 except	(11,112.52			171,772.52
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out a. To Other Districts, County		0.00			0.00
Offices, and Charter Schools	7222,7281,7282	0.00			
b. To JPAs and All Others	7213,7223, 7283,7299	0.00	1		0.00
9. Transfers of Indirect Costs	7300-7399				0.00
10. Debt Service	7400-7499	0.00			
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Fin	nancing Uses				0.00
(Sum Lines B1 through B11)		770,506.03	413,165.49	0.00	1,183,671.52
. ENDING BALANCE (Must equal Line A6 minus Line B12	2) 979Z	397,932.92	0.00	663,734.26	1,103,071,32

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Unaudited Actuals 2015-16 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

56 72561 0000000 Form NCMOE

Section I - Expenditures		ds 01, 09, an	d 6 2	2015-16
Section 1 - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	ULA	All	1000-7999	52,717,167.4
 Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) 	All	All	1000-7999	2,401,425.8
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) 1. Community Services	All	5000-5999	4000	
2. Capital Outlay	All except 7100-7199	Ali except 5000-5999	1000-7999 6000-6999	4,632.2 538,907.3
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	325,886.9
4. Other Transfers Out	All	9200	7200-7299	0.0
5. Interfund Transfers Out	All	9300	7600-7629	589,733.0
6. All Other Financing Uses	All	9100 9200	7699 7651	0.0
7. Nonagency8. Tuition (Revenue, in lieu of expenditures, to approximate	7100-7199	All except 5000-5999, 9000-9999	1000-7999	160,763.6
costs of services for which tuition is received)	All	_ All	8710	0.0
Supplemental expenditures made as a result of a Presidentially declared disaster	Manually e expenditure	entered. Must i s in lines B, C 	not include 1-C8, D1, or	
Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				
Plus additional MOE expenditures: Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)			1000-7143, 7300-7439 minus	1,619,923.14
,	All Manually e	All ntered. Must r	8000-8699	26,781.23
2. Expenditures to cover deficits for student body activities	expendi	tures in lines /	or D1.	
Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)			36	-
and 7. minds lines D and O to, plus lines D1 and D2)			20 to 22 to 22	48,722,599.7

Unaudited Actuals 2015-16 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

56 72561 0000000 Form NCMOE

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ntura County No Cities 201		2015-16 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		4,923.70
Expenditures per ADA (Line I.E divided by Line II.A)		9,895.53
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year office MOE calculation). (Note: If the prior year MOE was not met, CD adjusted the prior year base to 90 percent of the preceding prior amount rather than the actual prior year expenditure amount.)	year 40,664,440.64	8,419.33
 Adjustment to base expenditure and expenditure per ADA a LEAs failing prior year MOE calculation (From Section IV) 		0 00
2. Total adjusted base expenditure amounts (Line A plus Line	A.1) 40,664,440.64	8,419.33
B. Required effort (Line A.2 times 90%)	36,597,996.58	7,577.40
C. Current year expenditures (Line I.E and Line II.B)	48,722,599.73	9,895.53
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not either column in Line A.2 or Line C equals zero, the MOE calcul	ot met. If	E Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.009	6 0.00%

Unaudited Actuals 2015-16 Unaudited Actuals No Child Left Behind Maintenance of Effort Expenditures

56 72561 0000000 Form NCMOE

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Description of Adjustments	Total Expenditures	Expenditures Per ADA
	ļ	
		Í
tal adjustments to base expenditures		
adjactificate to page expericitures	0.00	Ĺ O.

Unaudited Actuals 2015-16 2015-16 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocation Factors (AF) for Support Costs

56 72561 0000000 Form PCRAF

C. Total Allocation Factors	1			Other Funds	8500	8100	7150	7110	Other Goals	6000	5000-5999	4850	4760	4630	4620	4610	4110	3800	3700	3550	3400	3300	3200	3100	1110	1000	Instructional Ge	there a		B. Enter Alloca	A. Amount of U		
n Factors	Cafeteria (Funds 13 & 61)	Child Development (Fund 12)	Adult Education (Fund 11)	Description	Child Care and Development Services	Community Services	Nonagency - Other	Nonagency - Educational	Description	ROC/P	Special Education (allocated to 5001)	Migrant Education	Bilingual	Adult Career Technical Education	Adult Correctional Education	Adult Independent Study Centers	Regular Education, Adult	Career Technical Education	Specialized Secondary Programs	Community Day Schools	Opportunity Schools	Independent Study Centers	Continuation Schools	Alternative School:	Regular Education, K-12	Pre-Kindergarten	Instructional Goals Description	there are undistributed expenditures in line A.)	(Note: Allocation factors are only needed for a column if	Enter Allocation Factor(s) by Goal:	Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors in man)		
212.10				えき、ころくの							22.00	-	2.80												187.30				FIE Factor(s)	150,119.58		Instructional Supervision and Administration (Functions 2100-2200)	
212.10		Ī									22.00		2.80												187,30				FTE Factor(s)	422,112.95		Technology and Other Instructional Resources (Functions 2420-2495)	
212.10										24.00	22 00	1:00	2 80												187.30				FTE Factor(s)	3,446.15		School Administration (Function 2700)	quivalents
212.10										22,00	22.00	2.80	7 60												187 30				FTE Factor(s)	758,830.50	2700)	Pupil S (Functio	
209.00			16																					10000	200 00				CU Factor(s)	4,073,618.94		Plant Maintenance and Operations (Functions 8100-8400)	Classro
0.00	7,																												CU Factor(s)	0.00		Facilities Rents and Leases (Function 8700)	Classroom Units
890.34		"是有人"																						070.34	900 24				PT Factor(s)	783 616 00		Pupil Transportation (Function 3600)	Pupils Transported

Unaudited Actuals 2015-16 General Fund and Charter Schools Funds Program Cost Report

56 72561 0000000 Form PCR

			Direct Costs		Central Admin		T-4-1 C-4-1
		Direct Charged	Allocated	Subtotal	Costs	Other Costs	Program
Goal	Program/Activity	Column 1	(Schedule AC)	(col. 1 + 2)	(col. 3 x Sch. CAC line E	(Schedule OC)	(col. 3 + 4 + 5)
Instructional		To the stay of the last	Commun 2	Column 3	Column 4	Column 5	Column 6
0001	Pre-Kindercorten					となった。	
1110	Ramilas Education V 10	317,480.49	0.00	317,480.49	24.359 47	は、大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大	
3100	Att.	30,072,581.53	6,035,706.23	36,108,287.76	2.7		39 979 795 70
DOJE	Alternative Schools	0.00	0.00	000			20,070,702.20
3200	Continuation Schools	0.00	0.00	00.00			
3300	Independent Study Centers	0.00	0.00	0.00	0.00		
3400	Opportunity Schools	0.00	0.00	0.00	0.00		
3550	Community Day Schools	0.00	0.00	0.00	0.00		
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		
3800	Career Technical Education	0.00	0.00	0.00	0.00		ļ
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		
4760	Bilingual	3,213,156.19	17.617.28	3 230 773 47	20.00		3 470
4850	Migrant Education	0.00	0.00	0.00	0.00	T	3,4/8,062.33
5000-5999	Special Education	4,877,322.69	138.421.50	5.015 744 19	VE 578 78E	T	2 400 5
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		3,400,389.33
Other Goals					0.00		
7110	Nonagency - Educational	324,776.47	0.00	324 776 47	24 010 28		
7150	Nonagency - Other	0.00	0.00	0.00	0.00		249,093.73
8100	Community Services	107,276.11	0.00	107 276 11	8 731 00	T	0.00
8500	Child Care and Development Services	0.00	0.00	000	0.00		115,507.13
Other Costs				0.00	0.00		0.00
	Food Services						
1	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					0.00	
	Other Outgo					481,564.17	481,564.17
Other	Adult Education, Child Development					3,393,430.22	3,393,430.22
	+ ;						
			0.00	0.00	277 002 07		
			0.00	0.00	211,092.91		277,092.97
	(Net of Funds 01, 09, 62, Function 7210,						
	Object 7350)				000		
	Total General Fund and Charter				0.00))	0.00
alifornia Dent of Education		00,714,773,40	0,191,/45.01	45,104,338.49	3,737,834.58	3,874,994.39	52,717,167.46

California Dept of Education SACS Financial Reporting Software. - 2016.2.0 File: pcr (Rev 05/05/2016)

Unaudited Actuals 2015-16 2015-16 General Fund and Charter Schools Funds Program Cost Report Schedule of Direct Charged Costs (DCC)

	Ì	8100 Community Services	7150 Nonagency - Other		7110 Nonagency - Educational	Other Goals	6000 ROC/P	5000-5999 Special Education	4850 Military Communications									3550 Community Day Schools	3400 Opportunity Schools	3300 Independent Study Centers	3200 Continuation Schools			1110 Regular Education, K-12	0001 Pre-Kindergarten	Gorie	Instructional	_		
		1.			onal 187,980.75	_	0	4,400,104,74	4 760 704	0.00	1,733,808.74	0.00	ucation 0.00	0.00	0.00	tion 0.00	0.00	0.00	0.00	0.00		0.00	0.00	26,157,403.00	141,/01.30	141 761 29		(Functions 1000-	Instruction	
	0.00			0.00	.75 80,819.09		0.00				527,337.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	624,811.35	I have a second	112 977 55		(Functions 2100- 2200)	Administration	Instructional Supervision and
	0.00	0.00		0.00	10,238.87		0.00		0.00	0.00	.06 170,125.72	0.00	0.00		0.00	0.00	0.00	0.00			0.00	0.00	0.00	382,0		0.00		(Functions 2420- 2495)		Library, Media, Technology and Other Instructional Resources
	0,00		0.00	0.00	.87 30,713.31		0.00		0.00	0.00	72 64,178.77	0.00	0.00								0.00	0.00	0.00	2,502,0		61,939.02		(Function 2700)		School Administration
1 246 617 62	0.00		0.00	0.00			0.00	_	0.00 608,537.77	0.00	717,705.90	0.00			0.00					0.00	0.00	0.00	0.00		20 247 86	0.00		3160 and 3900)	Characters 3110-	Pupil Support Services
7.405.92	0.00		0.00	0.00		7,405.92		0.00		0.00									0.00	0.00	0.00	0.00			0.00	0.00		(Function 3600)		Pupil Transportation
5.92 27,290.32		0.00	0.00	0.00				0.00	0.00	0.00									0.00	0.00	0.00				27,290.32	0.00		4999)	(Functions 4000-	Ancillary Services
			4,632.20			0.00	_	0.00	0.00	0.00			3																000	Community Services
4,632.20		0.00			0.00	0.00		X									14								ene ene			7999, salogot (210)	(Functions 7000-	General Administration
0.00 Page 100 - 100, 100, 100, 100, 100, 100, 100	0.00 166.704.54	0.00	0.00	102 643 91	0.00	0.00 7,49									0	0.	0.00	0.00	0.00	0.00	-+	0.00	0.00	0.00	55,765.76	1002	8		(Functions 8100-	Plant Maintenance and Operations
		0.00			0.00	7,492.33		0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0,00	0.00		0.00	- $+$	(Function 8700)	Facilities Rents and Leases
	0.00 38,912,593.48	0.00		0.00 107,276.11	0.00	0.00 324,776.47			0.00	0.00 4,877,322.69	0.00	0.00 3,213,156.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	1000	2 0	317,480.49		Total	

Unaudited Actuals 2015-16 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

56 72561 0000000 Form PCR

6.90	783,616.90	4,073,618.94	1,334,509.17	ort Costs	Total Allocated Support Costs
A 14		0.00	を 1 年 1 年 1 年 1 年 1 日 1 日 1 日 1 日 1 日 1 日	Careteria (Funds 13 and 61)	
		0.00	0.00	Citie Development (Fund 12)	
		0.00		Adult Education (Fund 11)	
		0.00	0.00	SAN DAMAGES DI VO.	Other Funds
ĺ		0.00	000	Child Care and Development Sucs	8500
		0.00	0.00	Community Services	8100
		0.00	0.00	Nonagency - Other	7150
		0.00	0.00	Nonagency - Educational	7110
		0.00			Other Goals
- 1		0.00	0.00	ROC/P	6000
		0.00	138.421.50	Special Education (allocated to 5001)	5000-5999
		0.00	0.00	Migrant Education	
		0.00	17,617.28	Bilingual	
		0.00	0.00	Adult Career Technical Education	į
		0.00	0.00	Adult Correctional Education	4620
		0.00	0.00	Adult Independent Study Centers	4610
		0.00	0.00	Regular Education, Adult	4110
	-	0.00	0.00	Career Technical Education	3800
		0.00	0.00	Specialized Secondary Programs	3700
		0.00	0.00	Community Day Schools	3550
	•	0.00	0.00	Opportunity Schools	3400
		0.00	0.00	Independent Study Centers	3300
Į		0.00	0.00	Continuation Schools	3200
- 1		0.00	0.00	Alternative Schools	3100
·	783,616.90	4,073,618.94	1,178,470.39	Regular Education, K-12	1110
		0.00	0.00	Pre-Kindergarten	1000
	· morra riansported				Instructional Goals
3	Dunile Trans	Classroom Units	Full-Time Equivalents	Type of Program	Goal
~	factors input on Form PCRAF)		Allocated Support Costs (Based on		•

California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: pcr (Rev 05/05/2016)

Unaudited Actuals 2015-16 Program Cost Report Schedule of Central Administration Costs (CAC)

56 72561 00000000 Form PCR

E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	D. Total Direct Charged and Allocated Costs (B3 + C5)	5 Total Direct Charged Costs in Other Funds	4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2 Child Development (Fund 12, Objects 1000-5999, except 5100)	C. Direct Charged Costs in Other Funds 1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	2 Total Allocated Costs (from Form PCR, Column 2, Total)	B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds 1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	5 Total Central Administration Costs in General Fund and Charter Schools Funds	4 7999)	3 0000, Objects 1000-7999) Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal	9000, Objects 1000-1999) External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6000 Objects 1000-7999)	A. Central Administration Costs in General Fund and Charter Schools runds Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and	2 Lands
/.5/%	48,715,730.68	3,011,392.19	2 611 202 10	3,011,392.13	2 (11 202 10	0.00	45,104,558.47	0,171,/75.01	38,912,593.48	3,/3/,834.00	2 22 22 4 20	617.390.61	2,500,966.33	0.00	619,477.66	

Unaudited Actuals 2015-16 General Fund and Charter Schools Funds Program Cost Report Schedule of Other Costs (OC)

	56
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2	8
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Food Services	3,874,994.39	3,393,430.22	481,564.17	0.00	0.00	Total Other Costs
Food Services Enterprise Facilities Acquisition & Construction Other Outgo (Function 3700) (Function 6000) (Function 8500) (Functions 9000-9999) Total 0.00 0.00 481,564.17 481,564.17 481,564.17	3,393,430.22	3,393,430.22				Other Outgo (Objects 1000-7999)
Type of Activity (Function 3700) (Function 6000) (Function 8500) (Function 8 Other Outgo 5999, 6400, and 6500) Food Services Enterprise Construction Construction 8500) (Function 8500) (Functions 9000-9999) Total	481,564.17		481,564.17			Facilities Acquisition & Construction (Objects 1000-6500)
Type of Activity (Function 3700) (Function 6000) (Function 8500) (Functions 9000-9999) Total	0.00			0.00		Enterprise (Objects 1000-5999, 6400, and 6500)
Food Services Enterprise Facilities Acquisition & Other Outgo (Function 3700) (Function 6000) (Function 8500) (Functions 9000-9999)	0.00				0.00	Food Services (Objects 1000-5999, 6400, and 6500)
	Total	Other Outgo (Functions 9000-9999)	Facilities Acquisition & Construction (Function 8500)	Enterprise (Function 6000)	Food Services (Function 3700)	Type of Activity

	52

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Actual vs. 2014-15 Actual Comparison 2015-16 Expenditures by LEA (LE-CY)

					Special		Spec Education		
Object Code Description	Education, Unspecified (Goal 5001)	Regionalized Services		Special Education, Infants	Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Ages 5-22 Nonseverely Disabled		
UNDUPLICATED PUPIL COUNT			(Oder Supu)	ਂ ਰ	(Goal 5730)	(Goal 5	(Goal	Adjustments*	Total
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)				1000年の後の地方の	佐事 は、はないちいあいか	· 在 · · · · · · · · · · · · · · · · · ·			478
1000-1999 Certificated Salaries	105,557.20	0.00	0.00	3	10 070 00				
2000-2999 Classified Salaries	116.144.19	000	0.00	0.00	48,070.00	310.00	1,660,318.02		1,816,055.22
3000-3999 Employee Benefits	96.204.44	000	0.00	0.00	0.00	0.00	1,040,299.06		1,156,443.25
4000-4999 Books and Supplies	23 722 12	000	0.00	0.00	16,627.20	46.52	903,723.90		1,016,602.06
5000-5999 Services and Other Operating Expenditures	208 979 73	0.00	0.00	0.00	707.48	534.93	43,146.21		68,110.74
6000-6999 Capital Outlay	0.00	0.00	0.00	0.00	(8,507.11)	186,522.13	433,176.67		820.111.42
7130 State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439 Daht Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	0.00	0,00	0.00	0.00	0.00	0.00	0.00		0.00
Cotal Direct Costs	550,547.68	0.00	0.00	0.00	58,697.57	187,413.58	4,080,663.86	0.00	4,877,322.69
7310 Transfers of Indirect Costs	63,499.99	0.00	0.00	0.00	0.00	0.00	0.00		63,499,99
	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA Program Cost Report Allocutions	138,421.52								138.421.52
Total Indirect Costs and PCR Allocations	201,921.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	201,921,51
TOTAL COSTS	752,469.19	0.00	0.00	0.00	58,697.57	187,413.58	4.080.663.86	0.00	5.079 244 20
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)	9, except 3385)	0.00				3			
2000-2999 Classified Salaries	0.00	0.00	000	000	000	0.00	1 040 365 10		48,070.00
_	0.00	0.00	0.00	0.00	16.627.20	0.00	238 451 75		255 078 05
_	167.81	0.00	0.00	0.00	0.00	0,00	10,006.68		10 174 49
	19,021.13	0.00	0.00	0.00	(8,507.11)	0.00	(468,670.04)		(458.156.02)
ď	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7430 Debt Senice	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0,00		0.00
	19,100.84	0.00	0.00	0.00	57,990.09	0.00	820,053.57	0.00	897,232.60
	63,499.99	0.00	0.00	0.00	0.00	0.00	0.00		63,499,99
7330 Tratal Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL REPORT OF ICCT (SOC	63,499.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,499.99
	82,688.93	0.00	0.00	0.00	57,990.09	0.00	820,053.57	0.00	960,732.59
8980 Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
									0.00
1011110000							一大樓 一大大		02 CET 080

Classified Salaries 166,143,14 0,00	Object Code STATE AND LOC 1000-1999 Ca	Special Special Education, Unspecified Unspecified (Goal 5001) (Goal 5001-9999) 3385, & 6000-9999) 105.557.20 1000-1999 Certificated Salaries	Special Education, Unspecified (Goal 5001) 000-2999, 3385, & 60	alize ices	Regionalized Program Specialist (Goal 5060) 0.00	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730) 0.00	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) 310.00	Spec. Age Non Oil (Go	Adjustments*
Employee Binefiles Employee Binefiles Sock and Supplies Sock Sock and Supplies Sock Sock and Supplies Sock Sock and Supplies Sock Sock and Supplies Sock Sock And Supplies Sock Sock And Supplies Sock Sock And Supplies Sock Sock And Supplies Sock Sock And Supplies Sock Sock And Supplies Total Direct Coasts Total Indirect Coasts - Indirect Coasts Total Indirect Co	1000-1999 Ca 2000-2999 Cla	Certificated Salaries Classified Salaries	116,144.19 96,204,44		0.00	0.00		46.52	93 130 53	\top
168,898,890 20,00		nployee Benefits	23,554.31	0.00	0.00			188 522 13	901.846.71	
0.00 0.00 <th< td=""><td></td><td>oks and Supplies</td><td>189,898,60</td><td>0.00</td><td>0.00</td><td></td><td></td><td>000</td><td>0.00</td><td>Ī</td></th<>		oks and Supplies	189,898,60	0.00	0.00			000	0.00	Ī
0.00 0.00 <t< td=""><td></td><td>wylces and Other Operating Experimines</td><td>0.00</td><td>0.00</td><td>0.00</td><td></td><td></td><td>0.00</td><td>0.00</td><td></td></t<>		wylces and Other Operating Experimines	0.00	0.00	0.00			0.00	0.00	
0.001 0.000 0.00		apital Cuttay	0.00	0.00	0.00					
2,888,74 0,00 0,0		ate opedal octions	0.00	0.00	0.00			187 41	3,260,6	
0.00 0.00 <t< td=""><td></td><td>abl Carvice</td><td>531,358.74</td><td>0.00</td><td>0.00</td><td></td><td></td><td>0,4</td><td></td><td></td></t<>		abl Carvice	531,358.74	0.00	0.00			0,4		
0.00 0.00 <t< td=""><td></td><td>Dial Direct cases</td><td>0.00</td><td>0.00</td><td>0.00</td><td></td><td></td><td></td><td></td><td>1</td></t<>		Dial Direct cases	0.00	0.00	0.00					1
A21.52 0,00 <		ansfers of Indirect Costs	0.00	0.00	0.00					
A21.52 0.00 0.00 0.00 707.48 187.413.58 3,280,810.29 A780.28 0.00 0.00 0.00 707.48 187.413.58 3,280,810.29 A780.28 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00		ansfers of Indirect Costs - Intertuna	138,421,52			Show of	4.2	1		1
1,789.25 0.00		rogram Cost Report Anocations	138,421.52	0.00	0.00	0.0			Ť	
0.00 0.00 <th< td=""><td></td><td>OTAL BEFORE OBJECT 8980</td><td>669,780.26</td><td>0.00</td><td></td><td>J.</td><td></td><td></td><td></td><td></td></th<>		OTAL BEFORE OBJECT 8980	669,780.26	0.00		J.				
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00		ontributions from Unrestricted Revenues to Federal tesources (from Federal Expenditures section)								المق ج أ
0.00 0.00 <th< td=""><td></td><td>OTAL COSTS</td><td>8000-9999)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>		OTAL COSTS	8000-9999)							
Classified Salaries 0.00 </td <td>LOCAL EXPEN</td> <td>DITURES (Funds of , oe, to oe, reconstruction of the</td> <td></td> <td>0.00</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	LOCAL EXPEN	DITURES (Funds of , oe, to oe, reconstruction of the		0.00						
Dots Dots		Jeruiloated Salaries	0.00	0.00						H
Books and Supplies Books and Supplies Books and Supplies Books and Supplies Books and Supplies Books and Other Operating Expenditures Books and Supplies Books and Suppl		Jassilled Sciences	0.00							֡֟֝֟֝֟֝֟֝֟֝֟֜֜֜֟֜֜֜֟֜֜֟֟֜֟֜֟֟
Services and Other Operating Expenditures 0,00		Silphyse delicins	0.00							*
Dobt Service Dobt		Sendres and Other Operating Expenditures	0.00							٦
State Special Schools 0.00		Spital Outlay	0.00							9
Debt Service 0.00		State Special Schools	0.00							100
Contributions from Unrestricted Revenues to Federal Resources (from Foderal Expenditures section) Gall Resources (from Unrestricted Revenues to State Resources (from Unrestricted Revenues to State Resources (from Unrestricted Revenues to State Resources (from O.299 & 6010–7810, except 6500, 6510, & 7240, goals 5000-5999)		Debt Service	0.00							1
Contributions from Unrestricted Revenues to Federal Resources (Resources (R		Total Direct Costs	0.00							0
Transfers of Indirect Costs - Intertund 0.00 0.00 0.00 0.00 0.00 38.64 Total Indirect Costs 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0		Transfers of Indirect Costs	0.00							2 6
Total Indirect Costs TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) Resources (from Investricted Revenues to State Contributions from Unrestricted Revenues to State Resources (3385, 6500, 6510, & 7240, all polis; resources 2000-2999 & 6010-7810, except 6500, & 7240, goals 5000-5999)		Transfers of Indirect Costs - Interfund	0.00							A C
Contributions from Unrestricted Revenues to Federal Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) Resources (from Unrestricted Revenues to State Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all Resources (2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)		Total Indirect Costs	0.00			0		0.0		1
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) Contributions from Unrestricted Revenues to State Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)		TOTAL BEFORE OBJECT 8980								
Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 200-2998 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)		Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								
		Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all								
		6510, & 7240, goals 5000-5999)								

Attach an additional sheet with explanations of any amounts in the Adjustments column. TOTAL COSTS

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Actual vs. 2014-15 Actual Comparison 2014-15 Expenditures by LEA (LE-PY)

56 72561 0000000 Report SEMA

Printed: 9/8/2016 1:50 PM

			
20	14-15 Expenditures 1. Enter Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by	A. State and Local	B. Local Only
1	LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	}	
4.		3,333,962.46	2,918,815.31
	 Enter audit adjustments of 2014-15 special education expenditures from SACS2016ALL data, not included in Line 1 (explain below) 		
	(Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	j	
		<u> </u>	
ł		1	
		-	
Ι,	Enterpretation and account of	1	
`	B. Enter restatements of 2015-16 special education beginning fund balances from SACS2016ALL data, not included in Line 1 (explain below)		İ
	(Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		i
		1	
		į į	
1 4	Enter any other adjustments, not included in Line 1 (explain below)		
'	- Enter any other adjustments, not included in Line 1 (explain below)		
1			
_	2004 45 5		
"	. 2014-15 Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines 1 through 4)		
		3,333,962.46	2,918,815.31
C. U	Induplicated Pupil Count		
'	Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet		
١,		432.00	
^	Enter any adjustments not included in Line C1 (explain below)		
			}.
3.	2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation		1
L	(Line C1 plus Line C2)		1
		432.00	

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Actual vs. 2014-15 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

56 72561 0000000 Report SEMA

SELPA:

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This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELIPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2015-16 Expenditures by LEA (LE-CY) and the 2014-15 Expenditures by LEA (LE-PY) to

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must lock back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to add Section 3.A.2 and Section 3.B.2. Section 3.A.2 and Section 3.B.2 allow the LEA to compare the 2015-16 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2015-16 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-at: http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xis

- Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions		
· · · · [- · · · · · · · · · · · · · · ·	0.00	0.00

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Actual vs. 2014-15 Actual Comparison I FA Maintenance of Effort Calculation (LMC-A)

56 72561 0000000 Report SEMA

LEA Maintenance of E	ton Calculation (LIVIC-A	·/	
(??)			
IMPORTANT NOTE: Only LEAs that have a "meets require significantly disproportionate for the current year are eligible."	e to use this option to re	educe their MOE requireme	
to reduce the required level of state and local expenditures the freed up funds for activities authorized under the Elem	entary and Secondary E	Education Act (ESEA) of 19 will count toward the maxim	65. Also, the
•		State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) —	868,283.07		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) —	860,482.00		
Increase in funding (if difference is positive)	7,801.07		
Maximum available for MOE reduction (50% of increase in funding)	3,900.54 (a))	
Current year funding (IDEA Section 619 - Resource 3315)	19,892.25		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>133,226.30</u> (b)	
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c	;)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	3,900.54_(0	3)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		3,900.54	3,900.5
THIS SECTION IS NOT APPLICABLE! If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		e)	
	Reduction to MOE Requirement Under IDEA, Section 6 IMPORTANT NOTE: Only LEAs that have a "meets require significantly disproportionate for the current year are eligible." Up to 50% of the increase in IDEA Part B Section 611 function to reduce the required level of state and local expenditures the freed up funds for activities authorized under the Elemamount of Part B funds used for early intervening services by which the LEA may reduce its MOE requirement under Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) Increase in funding (If difference is positive) Maximum available for MOE reduction (50% of increase in funding) Current year funding (IDEA Section 619 - Resource 3315) Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320) If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) Available for MOE reduction. (line (a) minus line (c), zero if negative) Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). THIS SECTION IS NOT APPLICABLE! If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE	Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR S IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance dete significantly disproportionate for the current year are eligible to use this option to reduce the required level of state and local expenditures. This option is available for British used for early intervening services (34 CFR 300.226(a)) which the LEA may reduce its MOE requirement under this exception (P.L. 108 Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) Increase in funding (if difference is positive) Maximum available for MOE reduction (50% of increase in funding) Current year funding (IDEA Section 619 - Resource 3315) Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320) If (b) Is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) Available for MOE reduction. (line (a) minus line (c), zero if negative) Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). THIS SECTION IS NOT APPLICABLE! If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, exceed line (b), Portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (b), Portion used to reduce MOE reduce MOE reduce MOE reduce MOE reduce MOE reduce MOE reduce MOE reduce MOE reduce MOE reduce MOE reduce MOE reduce MOE	Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205) IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement to reduce the required level of state and local expenditures. This option is available only if the LEA used or we thered up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 19 amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maxim by which the LEA may reduce its MOE requirement under this exception [P. L. 108-446]. Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) Increase in funding (if difference is positive) Maximum available for MOE reduction (50% of increase in funding) Current year funding (IDEA Section 619 - Resources 3316) Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320) If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS (cannot exceed line (c), minus line (c), zero if negative) Enter portion used to reduce MOE requirement (carmot exceed line (d), Available for MOE reduction, second and third columns cannot exceed (ine (a), Maximum available for MOE reduction used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (i). Portion used to reduce MOE requirement (first column cannot exceed (ine (a), Maximum available for MOE reduction, second and third columns cannot exceed (i). Portion used to reduce MOE

Unaudited Actuals Special Education Maintenance of Effort 2015-16 Actual vs. 2014-15 Actual Comparison LEA Maintenance of Effort Calculation (LMC-A)

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SELPA:

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SECTION 3	Column A	Column B	Column C
	Actual Expenditures FY 2015-16	Actual Expenditures FY 2014-15	B.100
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD	(LE-CY Worksheet)	(LE-PY Worksheet)	Difference (A - B)
 Was the 2014-15 MOE compliance requirement met based on the state and local expenditures and/o per capita state and local expenditures method? 	,		
If the answer is "NO", then the LEA must complete Section A2.		ē.	
a. Total special education expenditures	5,079,244.20		
b. Less: Expenditures paid from federal sources	960,732.59		
 c. Expenditures paid from state and local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local source 	4,118,511.61 s_4,118,511.61	3,333,962.46 0.00 3,900.54 3,330,061.92	788.449.69
d. Special education unduplicated pupil count	478_	432	
e. Per capita state and local expenditures (A1c/A1d)	8,616.13	7,708.48	907.65

Per the federal Subsequent Years Rule, if the 2014-15 MOE compliance requirement was not met based on the state and local expenditures and/or per capita state and local expenditures method, this section cannot be used to meet the 2015-16 MOE compliance requirement. The LEA must complete Section A2.

Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs.actual method based on state and local expenditures and/or per capita state and local expenditures. a. Expenditures paid from state and local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	4,118,511.61	0.00 3,900.54 (3,900.54)	Difference 4,122,412.15
b. Special education unduplicated pupil count	478		
c. Per capita state and local expenditures (A2a/A2b)	8,616.13	0.00	8,616,13

If one or both of the differences in Column C for Section A1 (if applicable) or A2 are positive, the MOE compliance requirement is met.

SELPA:

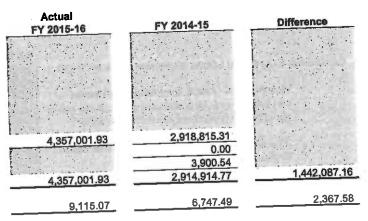
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B. LOCAL EXPENDITURES ONLY METHOD

 Was the 2014-15 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?

If the answer is "NO", then the LEA must complete Section B2.

- Expenditures paid from local sources
 Less: Exempt reduction(s) from SECTION 1
 Less: 50% reduction from SECTION 2
 Net expenditures paid from local sources
- b. Per capita local expenditures (B1a/A1d)



Per the federal Subsequent Years Rule, if the 2014-15 MOE compliance requirement was not met based on the local expenditures only and/or per capita local expenditures only method, this section cannot be used to meet the 2015-16 MOE compliance requirement. The LEA must complete Section B2.

	Companies	Actual FY 2015-16	Most Recent FY	Difference
2.	Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
	Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	4,357,001.93	3,900.54 (3,900.54)	4,360,902.47
	b. Special education unduplicated pupil count	478		9.115.07
	c. Per capita local expenditures (B2a/B2b)	9,115.07	0.00	9,113.07

If one or both of the differences in Column C for Section B1 (if applicable) or Section B2 are positive, the MOE compliance requirement is met.

Cethie Higa	805-485-3111 x 2105 Telephone Number
Director Fiscal Services Title	chiga@rioschools.org E-mail Address

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-18 Actual Comparison 2016-17 Budget by LEA (LB-B)

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goals; resource 5000-5998) TOTAL COSTS	8980 Contributions (Resources (Re		TOTAL BEFORE OF	Total believe				9					_	2000-2999 Classified Salaries	_		Total Indirect Costs	/350 I ransters of I				7430-7439 Debt Service	7130 State Special Schools	6000-6999 Capital Outlay	5000-5999 Services an	4000-4999 Books and Supplies	3000-3999 Employee Benefits		1000-1999 Certificated Salaries			Object Code
goals; resources 3000-3178 & 3410-5810, goals 5000-5985) TOTAL COSTS	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all			Total bulleat Costs - Interfund	direct Costs		osts		Schools	Control of Control of	Services and Other Operating Expenditures	nolles	nofite and a		LUCAL BUUGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)	G.	Costs	ransiers of Indirect Costs - Interfund	Transfers of Indirect Costs	Conta	Cocks		al Schools	ay	Services and Other Operating Expenditures	Supplies	enefits	alaries	1000-1999 Certificated Salaries	UNDUPLICATED PUPIL COUNT		Description
		1,123,758.00	0.00	0.00	0.00	1,100,100,00	1 123 758 00	0.00	0.00	0.00	394 340 00	19,693.00	718,307.00	443,319.00	00-2999, 3385, & 6000-9	1,214,355.00	74,097.00	0.00	74,097.00	1,140,236.00	1 140 258 00	200	0.00	000	340 840 00	18 683.00	219 109 00	118,307,00	443 340 00		(LANCE IDACE)	Education, Unspecified
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1999)	0.00	0.00	0.00	0.00	0.00	00.0	0.00	0.00	0.00	0.00	0.00	200	0.00			(Goal Pool)	Regionalized Services
		0,0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		を とうない とう	(Goal 5060)	
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		を大きる	(Goal 5710)	Special Education, Infants
		10,151.00	0.00	0.00	0.00	70,151.00	0.00	0.00	0.00	9,151.00	1,000.00	0.00	0.00	0.00		67,391.00	0.00	0.00	0.00	67,391.00	0.00	0.00	0.00	100.00	1,000.00	17,389.00	0.00	48,902.00			(Goal 5730)	Education, Preschool Students
		321,734.00	0.00	0.00	0.00	321,734.00	0.00	0.00	0.00	320,000.00	600.00	134.00	0.00	1,000.00		321,734.00	0.00	0.00	0.00	321,734.00	0.00	0.00	0.00	320,000.00	600.00	134.00	0.00	1,000.00			(Goal 5750)	Spec. Education, Ages 5-22 Severely Disabled
		3,203,203.00	0.00	0.00	0.00	3,203,203.00	0.00	0.00	0.00	754,005.00	8,900.00	787,087.00	3,000.00	1,650,211.00		4.015.712.00	0.00	0.00	0.00	4,015,712.00	0.00	0.00	0.00	282,594.00	20,222,00	1,058,881.00	1,003,804,00	1,650,211.00			_	Ages 5-22 Nonseverely Disabled
	1	- 1	0.00			0.00										000	0.00			0.00										Sittainentin	Adinotments	
8		4.658.846.00	0.00	00.0	200	4,658,846.00	0.00	0.00	0.00	1,407,496.00	29,183.00	1,006,330.00	121,307.00	2,094,530.00	0,010,102.00	5 610 102 00	74 097 00	00.00	74 097 00	5,545,095.00	0.00	0.00	0.00	943 534 00	40 505 00	1 205 513 00	1 199 111 0	2.143.432.00	4/8	logal	•	

Ventura County				2016-17 Budget by LEA (LB-B)	y LEA (LB-B)			Spec Education.		
		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
Object Code	Object Code		0.00	0.00	0.00	0.00	0.00	0.00		0.00
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	59,494.00		72,780.00
2000-2999	Classified Salaries	13.286.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	00.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	59,494.00	0.00	72,780.00
7430-7439	Debt Service	13,286.00	0.00	0.00	0.00					0.00
_		0.00	0.00	0.00		0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00				0.00	72,780.00
	Total Indirect Costs	13,286.00	0.00	0.00	0.00	0,00	0.00			
8080	Contributions from Unrestricted Revenues to Federal		100 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)		***					0.00
0900	Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all Resources 2000-2999 & 6010-7810, except									
	6500-6540, & 7240, goals 5000-5999)				in The l					4,529,479.00

Attach an additional sheet with explanations of any amounts in the Adjustments column.

TOTAL COSTS

880	8000			7350	7310			7430-7439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	TEVERAL E			9	000	7310 7350			7430-7439	7130	6000-6999	5000-5999	4000-4999	3000-3999	2000-2999	1000-1999	TOTAL EX			Object Code
 Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, code 5000-5000		TOTAL BEFORE OBJECT #980	Total Indirect Costs	Transfers of Indirect Costs - Interfund	Transfers of Indirect Costs		Total Direct Costs	Debt Service	State Special Schools	Capital Cuttav	Services and Other Operation Expenditures	Books and Supplies	Employee Renefits	Classified Salaries	TEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)	ICIAL COSIS	TOTAL COSTS	Tabil Indianal Costs	Program Cost Popul All page (1997)	Transfers of Indirect Costs			Debt Service	State Special Schools				9 Employee Benefits	_	9 Certificated Salaries	TOTAL EXPENDITURES (Funds 01, 08, & 62; resources 0000, aggs)	UNDUPLICATED PUPIL COUNT	Description	
		82 688 93	63 499 99	0.00	63,499.99	13,100.34	10.489.04	0.00	0.00	13,021.13	107.01	167.01	0.00	0.00	0-5999, except 3385)	614,047.67	63,499.99	138,421 62	0.00	63,499.99	00,047.00	0.00	0.00	0.00	0.00	208 010 73	23 722 12	96 204 44	116,144,19	105.557.20		かって 神 大海 好	(Goal 5001)	Special Education, Unspecified
	0.00	0.00	00.0	0.00	0.00	0.00	0.00	0.00	0.00	00.0	0.00	0.00	0.00	0.00		0.00	0.00		0.00	0,00	0.00	0.00	2 2 2	00.0	0.00	0.00	0.00	00.0	0.00	3			(Goal 505()	Regionalizad Services
	00.0	0.00	9.5	000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	0.00	38	0.00	0.00	0.00	0.00	0.00	2			(Goal 5060)	Regionalized Program Specialist
	0.00	0.00	0.00	000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3			(Goal 5710)	Special Education, infants
	086'79	0.00	0.00	0.00	3	57,990.09	0.00	0.00	0.00	(8,507.11)	0.00	16,627.20	0.00	49,870.00		58,697.57	0.00	生 奏以各記者 不多	0.00	0.00	58,697.57	0.00	0.00	0.00	(8,507.11)	707.48	16,627.20	0.00	49,870.00		を できる いっぱい		(Goal 5730)	Special Education, Preschool Students
	0.00	0.00	0.00	0.00	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		187,413,58	0.00		0.00	0.00	187,413.58	0.00	0.00	0.00	186,522.13	534.93	46.52	0.00	310.00		不 在	(COL. 0.00)	(Goal 5750)	Spec. Education, Ages 5-22
	820,053.57	0,00	0.00	0.00	3	820,053.57	0.00	0.00	0.00	(468,670.04)	10,006.68	238,451.75	1,040,265.18	0.00		4.080.663.86	0.00		0.00	0.00	4,080,663.86	0.00	0.00	0.00	433,176.67	43,146.21	903,723.90	1,040,299.06	1,660,318.02			Ē	Calezza	Spec. Education, Ages 5-22 Nonseverely
	0.00	0.00				0.00										000	0.00				0.00											Adjustments"		
	960,732.59	63,499.99	0.00	63,499.99		897,232.60	0.00	0.00	0.00	(458,156.02)	10,174.49	255,078.95	1,040,265.18	49,870.00	tio injustice	4 940 822 69	63 499 99	138.421 52	0.00	63,499.99	4,877,322.69	0.00	0.00	0.00	820 111 42	68 110 74	1 016 602 06	1 156 443 25	1.816.055.22		478	Total		

Resources (from Fede Resources (from Fede 8980 Contributions from Un Resources (Resources 2000 goals; resources 2000 6500, 6510, & 7240, 9	TOTAL BEFORE OBJECT 8980	7350 Transfers of Indirect Costs - Michigan			7430-7439 Debt Service		3		4000-4999 Books and Other Operating Expenditures				LOCAL EXPENDITURES (Funds of,	TOTAL COSTS	8980 Contributions from Unrestricted Revenues to Fe Resources (from Federal Expenditures section)	TOTAL BEFORE OBJECT 8980				7310 Transfers of Indirect Costs		7430-7439 Debt Service		8	5000-5999 Services and Other Operating Experiminates		3000-3999 Employee Benefits	2000-2999 Classified Salaries	1000-1999 Certificated Salaries	STATE AND LOCAL EXPENDITURES (Object Code Desc		
Contributions from Unrestricted Revenues to Court Resources (from Federal Expenditures section) Resources (from Unrestricted Revenues to State Contributions from Unrestricted Revenues to State Resources (Resources 3365, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)	Today	200	Site Interfered					i i i i i i i i i i i i i i i i i i i	rating Expenditures				10 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	TOTAL COSTS . 62 PS PS PS PS PS PS PS PS PS PS PS PS PS	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)					56	_	531,					23,1	96	116.1	STATE AND LOCAL EXPENDITURES (Funds UI, US, O. O., 1989) 105.557.20	Description (Goal over)	Unspecified	Special
	0.00	0.00 0.00		0.00	0.00		0.00	0.00		0.00	0.00		8	_				0.00 0.00			0.00	531,358.74			0.00		23,554.31 0.00	96,204.44 0.00	116.144.19 0.00		20	ied Services	
	0.00					0.00										7	0.00	0.00		0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00			Regionalized
	\$		0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	000			0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8	Education, Infants (Goal 5710)	Special
			0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.		707.40	0.00	200	J Onio	0.00		707.48	0.00	000	0.00	000	707.48	0.00	0.00	3	(Goal 5730)	
		0.00		0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			101,710,000	187 413 58	non	0.00	0.00		187,413.58	0.00	0.00	0.00	186,522,13	534.93	46.52	0.00	310.00	(Goal 5750)	Spec. Education, Ages 5-22
		0 38.64	0.00	0.00		38.64				63			0.00	0.0				3.260,610.29	0.00		0.00		3,260,610.29	0.00	0.00	0.00	901,846.71	33,139.53	665,272.15	33.88	1,660,318.02	(Goal 5770)	Ages 5-22 Nonseverely
		64 0.00		ŏ	5	0.00		ő	0		0	0	0						0.00				0.00									Adjustments*	
4,356,963.29 4,357,001.93	0.00	30.04		0.00	0.00	00.04		0.00	000	000	79 85	0.00	0.00	0.00	3,980,090.09	0.00		3,980,090.09	0.00	138,421.52	0.00	0.00	3,800,080.08	0.00	0.00	0.00	1,2/8,26/.44	57.95E.75	761,523.11	116,178.07	1,766,185.22	Total	_

TOTAL COSTS

Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-16 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

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SELPA:

[??)		

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELIPA or is a single-LEA SELIPA. If a member of a SELIPA, submit this form together with the 2016-17 Budget by LEA (LB-B) and the 2015-16 Expenditures by LEA (LE-B) to the SELIPA AU. If a single-LEA SELIPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to add Section 3.A.2 and Section 3.B.2. Section 3.B.2 and Section 3.B.2 allow the LEA to compare the 2016-17 budgeted expenditures to the most recent fiscal year the LEA met MOE using that meethod, which is the comparison year. To ensure the LEA is comparing 2016-17 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at:

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE exemption Worksheet available at: http://www.cda.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls.

- Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
- The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Budget vs. 2015-16 Actual Comparison LEA Maintenance of Effort Calculation (LMC-B)

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SECTION 2	Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205) IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.									
	Up to 50% of the increase in IDEA Part B Section 611 funding to reduce the required level of state and local expenditures, the freed up funds for activities authorized under the Element amount of Part B funds used for early intervening services (by which the LEA may reduce its MOE requirement under the	ntary and Secondary Educa 34 CFR 300.226(a)) will co	ntion Act (ESEA) of 1965. unt toward the maximum	Also, the amount						
			State and Local	Local Only						
	Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) —									
	Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)									
	Increase in funding (if difference is positive)	0.00								
	Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)								
	Current year funding (IDEA Section 619 - Resource 3315)									
	Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0. <u>00</u> (b)								
	If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)								
	Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)								
	Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).									
	If (b) Is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)								
	Available to set aside for EIS (line (b) minus line (e), zero if negative)	(f)								
				must liet the activities						
	Note: If your LEA exercises the authority under 34 CFR (which are authorized under the ESEA) paid with the fre	300.205(a) to reduce the Med up funds:	OE requirement, the LEA	. must list the activities						

SELPA:

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SECTION 3		Column A	Column B	Column C
		Budgeted Amounts FY 2016-17 (LB-B Worksheet)	Actual Expenditures FY 2015-16 (LE-B Worksheet)	Difference (A - B)
A. COMBINE	D STATE AND LOCAL EXPENDITURES METHOD			
1.	Was the 2015-16 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?			
	If the answer is "NO", then the LEA must complete Section A2.			
	a. Total special education expenditures	5,619,192.00		
	b. Less: Expenditures paid from federal sources	960,346.00		
	c. Expenditures paid from state and local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	4,658,846.00 4,658,846.00	3,980,090.09 0.00 0.00 3,980,090.09	678.755.91
	d. Special education unduplicated pupil count	478	478	
	e. Per capita state and local expenditures (A1c/A1d)	9,746.54	8,326.55	1,419.99

Per the federal Subsequent Years Rule, if the 2015-16 MOE compliance requirement was not met based on the state and local expenditures and/or per capita state and local expenditures method, this section cannot be used to meet the 2016-17 MOE eligibility requirement. The LEA must complete Section A2.

Budgeted Amounts

Most Recent FY

_		FY 2016-17		Difference
2.	Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs.actual method based on state and local expenditures and/or per capita state and local expenditures.			
	Expenditures paid from state and local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from state and local sources	4,658,846.00 4,658,846.00	0.00 0.00 0.00	4,658,846.00
	b. Special education unduplicated pupil count	478		
	c. Per capita state and local expenditures (A2a/A2b)	9,746.54	0.00	9,746.54

If one or both of the differences in Column C for Section A1 (if applicable) or A2 are positive, the MOE eligibility requirement is met.

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B. LOCAL EXPENDITURES ONLY METHOD

 Was the 2015-16 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?

If the answer is "NO", then the LEA must complete Section B2.

- Expenditures paid from local sources
 Less: Exempt reduction(s) from SECTION 1
 Less: 50% reduction from SECTION 2
 Net expenditures paid from local sources
- b. Per capita local expenditures (B1a/A1d)

Budget FY 2016-17	Actual FY 2015-16	Difference
4,529,479.00	4,357,001.93	
	0.00	
1 700 170 00	4,357,001.93	172,477.07
4,529,479.00	4,307,001.93	112,417.01
9,475.90	9,115.07	360.83

Most Recent FY

Per the federal Subsequent Years Rule, if the 2015-16 MOE compliance requirement was not met based on the local expenditures only and/or per capita local expenditures only method, this section cannot be used to meet the 2016-17 MOE eligibility requirement. The LEA must complete Section B2.

		FY 2016-17		Difference
2.	Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs.actual method based on local expenditures or and/or per capita local expenditures only.			
	Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	4,529,479.00 4,529,479.00	0.00 0.00 0.00	4,529,479.00
	b. Special education unduplicated pupil count	478		
	c. Per capita local expenditures (B2a/B2b)	9,475.90	0.00_	9,475.90

Budget

If one or both of the differences in Column C for Section B1 (if applicable) or Section B2 are positive, the MOE eligibility requirement is met.

Cathle Higa Contact Name	805-485-3111 Telephone Number
Director Fiscal Services	chiga@rioschools.org E-mail Address

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Unaudited Actuals 2015-16 Unaudited Actuals Technical Review Checks

Rio Elementary

Ventura County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

FUND	RESOURCE	OBJECT		VALUE
13	0000	9790		-9,705.29
Explanation:	To balance	Fund and	Resource	2,,03123
13	5310	9790		-6,427.68
Explanation:	To Balance	Fund and	Resource	0,421.00
13	5330	4700		-2,754.92
Explanation:	To Balance		Resource	2,131.32
13	9010	4300		-32.07
Explanation:	To balance	Fund and	Resource	

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals 2016-17 Budget Technical Review Checks

Rio Elementary

Ventura County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, Correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-FUNDERESOURCE (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-7091-0-0000-0000-9740 01-7091-0-0000-0000-9791 01-7091-0-0000-0000-979Z Explanation:Beginning fund will be ended.	01 01 01 balance will be	7091 7091 7091 cleared by 1st	0.06 0.06

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

EXCEPTION

FUND 13	RESOURCE	NEC TEN
	5310 :Fund budget will be balanced at 1st Interim	NEG. EFB -47,847.76
13 Explanation	9010 :Fund budget will be balanced at 1st Interim.	-1,981.00
Total of ne	gative resource balances for Fund 13	-49,828.76

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

FUND RESOURCE		OBJECT		VALUE				
13	5310		9790			_	47.8	47.76
Explanation	n:Fund	budget	will	be	balanced	at	1st	Interim

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13 9010 9790 -1,981.00 Explanation:Fund budget will be balanced at 1st Interim

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.