

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

|                                                                                                              |                        |                 | 2016-17 Unaudited Actuals |                   |                                 | 2017-18 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|--------------------------------------------------------------------------------------------------------------|------------------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                                                                              |                        |                 | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Description                                                                                                  | Resource Codes         | Object<br>Codes |                           |                   |                                 |                     |                   |                                 |                           |
| A. REVENUES                                                                                                  |                        |                 |                           |                   |                                 |                     |                   |                                 |                           |
| 1) LCFF Sources                                                                                              | 8010-8099              |                 | 49,091,403.75             | 0.00              | 49,091,403.75                   | 50,025,761.00       | 0.00              | 50,025,761.00                   | 1.9%                      |
| 2) Federal Revenue                                                                                           | 8100-8299              |                 | 172,054.25                | 2,341,239.43      | 2,513,293.68                    | 55,000.00           | 2,186,647.00      | 2,241,647.00                    | -10.8%                    |
| 3) Other State Revenue                                                                                       | 8300-8599              |                 | 2,522,055.49              | 352,964.43        | 2,875,019.92                    | 918,707.00          | 426,742.00        | 1,345,449.00                    | -53.2%                    |
| 4) Other Local Revenue                                                                                       | 8600-8799              |                 | 1,605,961.79              | 5,264,000.75      | 6,869,962.54                    | 1,263,195.00        | 4,315,513.00      | 5,578,708.00                    | -18.8%                    |
| 5) TOTAL, REVENUES                                                                                           |                        |                 | 53,391,475.28             | 7,958,204.61      | 61,349,679.89                   | 52,262,663.00       | 6,928,902.00      | 59,191,565.00                   | -3.5%                     |
| B. EXPENDITURES                                                                                              |                        |                 |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Certificated Salaries                                                                                     | 1000-1999              |                 | 24,430,958.50             | 5,107,629.01      | 29,538,587.51                   | 24,618,418.00       | 4,988,839.00      | 29,607,257.00                   | 0.2%                      |
| 2) Classified Salaries                                                                                       | 2000-2999              |                 | 5,804,473.19              | 3,294,585.25      | 9,099,058.44                    | 5,782,420.00        | 3,260,534.00      | 9,042,954.00                    | -0.6%                     |
| 3) Employee Benefits                                                                                         | 3000-3999              |                 | 10,479,458.46             | 2,622,764.06      | 13,102,222.52                   | 11,025,544.00       | 2,934,918.00      | 13,960,462.00                   | 6.6%                      |
| 4) Books and Supplies                                                                                        | 4000-4999              |                 | 3,686,204.60              | 747,763.61        | 4,433,968.21                    | 1,773,053.00        | 809,768.00        | 2,582,821.00                    | -41.7%                    |
| 5) Services and Other Operating Expenditures                                                                 | 5000-5999              |                 | 3,083,830.08              | 2,126,911.37      | 5,210,741.45                    | 3,046,475.00        | 2,157,278.00      | 5,203,753.00                    | -0.1%                     |
| 6) Capital Outlay                                                                                            | 6000-6999              |                 | 136,952.00                | 140,619.88        | 277,571.88                      | 0.00                | 361,968.00        | 361,968.00                      | 30.4%                     |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                       | 7100-7299<br>7400-7499 |                 | 1,978,041.37              | 0.00              | 1,978,041.37                    | 1,251,386.00        | 0.00              | 1,251,386.00                    | -36.7%                    |
| 8) Other Outgo - Transfers of Indirect Costs                                                                 | 7300-7399              |                 | (651,649.82)              | 540,895.86        | (110,753.96)                    | (814,726.00)        | 683,986.00        | (130,740.00)                    | 18.0%                     |
| 9) TOTAL, EXPENDITURES                                                                                       |                        |                 | 48,948,268.38             | 14,581,169.04     | 63,529,437.42                   | 46,682,570.00       | 15,197,291.00     | 61,879,861.00                   | -2.6%                     |
| C. EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES BEFORE OTHER<br>FINANCING SOURCES AND USES (A5 - B9) |                        |                 | 4,443,206.90              | (6,622,964.43)    | (2,179,757.53)                  | 5,580,093.00        | (8,268,389.00)    | (2,688,296.00)                  | 23.3%                     |
| D. OTHER FINANCING SOURCES/USES                                                                              |                        |                 |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Interfund Transfers                                                                                       |                        |                 |                           |                   |                                 |                     |                   |                                 |                           |
| a) Transfers In                                                                                              | 8900-8929              |                 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| b) Transfers Out                                                                                             | 7600-7629              |                 | 56,286.42                 | 0.00              | 56,286.42                       | 53,912.00           | 0.00              | 53,912.00                       | -4.2%                     |
| 2) Other Sources/Uses                                                                                        |                        |                 |                           |                   |                                 |                     |                   |                                 |                           |
| a) Sources                                                                                                   | 8930-8979              |                 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| b) Uses                                                                                                      | 7630-7699              |                 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| 3) Contributions                                                                                             | 8980-8999              |                 | (6,444,774.91)            | 6,444,774.91      | 0.00                            | (7,814,684.00)      | 7,814,684.00      | 0.00                            | 0.0%                      |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                       |                        |                 | (6,501,061.33)            | 6,444,774.91      | (56,286.42)                     | (7,868,596.00)      | 7,814,684.00      | (53,912.00)                     | -4.2%                     |

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| Description                                                | Resource Codes | Object Codes | 2016-17 Unaudited Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |
|------------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                                            |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (2,057,854.43)            | (178,189.52)   | (2,236,043.95)            | (2,288,503.00)   | (453,705.00)   | (2,742,208.00)            | 22.6%               |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                                |                | 9791         | 13,220,234.13             | 2,995,527.22   | 16,215,761.35             | 10,544,008.70    | 2,817,337.70   | 13,361,346.40             | -17.6%              |
| b) Audit Adjustments                                       |                | 9793         | (618,371.00)              | 0.00           | (618,371.00)              | 0.00             | 0.00           | 0.00                      | -100.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 12,601,863.13             | 2,995,527.22   | 15,597,390.35             | 10,544,008.70    | 2,817,337.70   | 13,361,346.40             | -14.3%              |
| d) Other Restatements                                      |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 12,601,863.13             | 2,995,527.22   | 15,597,390.35             | 10,544,008.70    | 2,817,337.70   | 13,361,346.40             | -14.3%              |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 10,544,008.70             | 2,817,337.70   | 13,361,346.40             | 8,255,505.70     | 2,363,632.70   | 10,619,138.40             | -20.5%              |
| Components of Ending Fund Balance                          |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable                                            |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash                                             |                | 9711         | 5,250.54                  | 0.00           | 5,250.54                  | 5,250.00         | 0.00           | 5,250.00                  | 0.0%                |
| Stores                                                     |                | 9712         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prepaid Expenditures                                       |                | 9713         | 30,000.00                 | 2,286.00       | 32,286.00                 | 0.00             | 0.00           | 0.00                      | -100.0%             |
| All Others                                                 |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted                                              |                | 9740         | 0.00                      | 2,815,051.70   | 2,815,051.70              | 0.00             | 2,363,632.70   | 2,363,632.70              | -16.0%              |
| c) Committed                                               |                |              |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements                                 |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments                                          |                | 9760         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| d) Assigned                                                |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments                                          |                | 9780         | 8,355,799.16              | 0.00           | 8,355,799.16              | 6,392,241.70     | 0.00           | 6,392,241.70              | -23.5%              |
| Attendance Incentive                                       | 0000           | 9780         | 17,402.56                 |                | 17,402.56                 |                  |                |                           |                     |
| Chromebook Insurance                                       | 0000           | 9780         | 16,625.03                 |                | 16,625.03                 |                  |                |                           |                     |
| Medi Cal Admin                                             | 0000           | 9780         | 42,534.60                 |                | 42,534.60                 |                  |                |                           |                     |
| Teacher Block Grant                                        | 0000           | 9780         | 48,984.48                 |                | 48,984.48                 |                  |                |                           |                     |
| LCFF Low Inc                                               | 0000           | 9780         | 38,223.79                 |                | 38,223.79                 |                  |                |                           |                     |
| Mandated Costs - 1 time funds                              | 0000           | 9780         | 5,053,556.45              |                | 5,053,556.45              |                  |                |                           |                     |
| Stabilization Agreement                                    | 0000           | 9780         | 3,138,472.25              |                | 3,138,472.25              |                  |                |                           |                     |
| Attendance Incentive                                       | 0000           | 9780         |                           |                |                           | 14,499.00        |                | 14,499.00                 |                     |
| GATE                                                       | 0000           | 9780         |                           |                |                           | 19,375.00        |                | 19,375.00                 |                     |
| Instructional Materials                                    | 0000           | 9780         |                           |                |                           | 480,000.00       |                | 480,000.00                |                     |
| Tech Vision                                                | 0000           | 9780         |                           |                |                           | 23,771.00        |                | 23,771.00                 |                     |
| Chromebook Insurance                                       | 0000           | 9780         |                           |                |                           | 9,620.00         |                | 9,620.00                  |                     |
| LCAP Program                                               | 0000           | 9780         |                           |                |                           | 108,480.00       |                | 108,480.00                |                     |
| Mandated Cost - 1 time funds                               | 0000           | 9780         |                           |                |                           | 3,964,327.00     |                | 3,964,327.00              |                     |

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|                                    |                |                 | 2016-17 Unaudited Actuals |                   |                                 | 2017-18 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|------------------------------------|----------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description                        | Resource Codes | Object<br>Codes | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| ELL funds                          | 0000           | 9780            |                           |                   |                                 | 13,285.00           |                   | 13,285.00                       |                           |
| Stabilization Agreement            | 0000           | 9780            |                           |                   |                                 | 1,758,884.70        |                   | 1,758,884.70                    |                           |
| e) Unassigned/unappropriated       |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| Reserve for Economic Uncertainties |                | 9789            | 2,152,959.00              | 0.00              | 2,152,959.00                    | 1,858,014.00        | 0.00              | 1,858,014.00                    | -13.7%                    |
| Unassigned/Unappropriated Amount   |                | 9790            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |

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|                                                     |                |                 | 2016-17 Unaudited Actuals |                   |                                 | 2017-18 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|-----------------------------------------------------|----------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description                                         | Resource Codes | Object<br>Codes | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| <b>G. ASSETS</b>                                    |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Cash                                             |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| a) in County Treasury                               |                | 9110            | 15,605,062.55             | 578,899.90        | 16,183,962.45                   |                     |                   |                                 |                           |
| 1) Fair Value Adjustment to Cash in County Treasury |                | 9111            | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| b) in Banks                                         |                | 9120            | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| c) in Revolving Fund                                |                | 9130            | 5,250.54                  | 0.00              | 5,250.54                        |                     |                   |                                 |                           |
| d) with Fiscal Agent                                |                | 9135            | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| e) collections awaiting deposit                     |                | 9140            | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 2) Investments                                      |                | 9150            | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 3) Accounts Receivable                              |                | 9200            | 515,357.48                | 2,907,010.85      | 3,422,368.33                    |                     |                   |                                 |                           |
| 4) Due from Grantor Government                      |                | 9290            | 3,155.00                  | 0.00              | 3,155.00                        |                     |                   |                                 |                           |
| 5) Due from Other Funds                             |                | 9310            | 259,734.66                | 0.00              | 259,734.66                      |                     |                   |                                 |                           |
| 6) Stores                                           |                | 9320            | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 7) Prepaid Expenditures                             |                | 9330            | 30,000.00                 | 2,286.00          | 32,286.00                       |                     |                   |                                 |                           |
| 8) Other Current Assets                             |                | 9340            | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 9) TOTAL, ASSETS                                    |                |                 | 16,418,560.23             | 3,488,196.75      | 19,906,756.98                   |                     |                   |                                 |                           |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>            |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Deferred Outflows of Resources                   |                | 9490            | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 2) TOTAL, DEFERRED OUTFLOWS                         |                |                 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| <b>I. LIABILITIES</b>                               |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Accounts Payable                                 |                | 9500            | 3,573,885.11              | 656,384.58        | 4,230,269.69                    |                     |                   |                                 |                           |
| 2) Due to Grantor Governments                       |                | 9590            | 1,530,180.00              | 0.00              | 1,530,180.00                    |                     |                   |                                 |                           |
| 3) Due to Other Funds                               |                | 9610            | 770,486.42                | 0.00              | 770,486.42                      |                     |                   |                                 |                           |
| 4) Current Loans                                    |                | 9640            | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 5) Unearned Revenue                                 |                | 9650            | 0.00                      | 14,474.47         | 14,474.47                       |                     |                   |                                 |                           |
| 6) TOTAL, LIABILITIES                               |                |                 | 5,874,551.53              | 670,859.05        | 6,545,410.58                    |                     |                   |                                 |                           |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>             |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Deferred Inflows of Resources                    |                | 9690            | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| 2) TOTAL, DEFERRED INFLOWS                          |                |                 | 0.00                      | 0.00              | 0.00                            |                     |                   |                                 |                           |
| <b>K. FUND EQUITY</b>                               |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| Ending Fund Balance, June 30                        |                |                 |                           |                   |                                 |                     |                   |                                 |                           |

|                                                 |                |              | 2016-17 Unaudited Actuals |                |                           | 2017-18 Budget   |                |                           |                     |
|-------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| Description                                     | Resource Codes | Object Codes | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| (must agree with line F2) (G9 + H2) - (I6 + J2) |                |              | 10,544,008.70             | 2,817,337.70   | 13,361,346.40             |                  |                |                           |                     |

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|                                                         |                |                 | 2016-17 Unaudited Actuals |                   |                                 | 2017-18 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|---------------------------------------------------------|----------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                         |                |                 | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Description                                             | Resource Codes | Object<br>Codes |                           |                   |                                 |                     |                   |                                 |                           |
| LCFF SOURCES                                            |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| Principal Apportionment<br>State Aid - Current Year     |                | 8011            | 20,769,504.00             | 0.00              | 20,769,504.00                   | 22,967,269.00       | 0.00              | 22,967,269.00                   | 10.6%                     |
| Education Protection Account State Aid - Current Year   |                | 8012            | 8,008,210.00              | 0.00              | 8,008,210.00                    | 7,585,086.00        | 0.00              | 7,585,086.00                    | -5.3%                     |
| State Aid - Prior Years                                 |                | 8019            | (285,202.00)              | 0.00              | (285,202.00)                    | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| Tax Relief Subventions<br>Homeowners' Exemptions        |                | 8021            | 177,787.70                | 0.00              | 177,787.70                      | 175,160.00          | 0.00              | 175,160.00                      | -1.5%                     |
| Timber Yield Tax                                        |                | 8022            | 1.79                      | 0.00              | 1.79                            | 6.00                | 0.00              | 6.00                            | 235.2%                    |
| Other Subventions/In-Lieu Taxes                         |                | 8029            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| County & District Taxes<br>Secured Roll Taxes           |                | 8041            | 21,501,034.20             | 0.00              | 21,501,034.20                   | 20,500,567.00       | 0.00              | 20,500,567.00                   | -4.7%                     |
| Unsecured Roll Taxes                                    |                | 8042            | 1,003,477.89              | 0.00              | 1,003,477.89                    | 1,003,478.00        | 0.00              | 1,003,478.00                    | 0.0%                      |
| Prior Years' Taxes                                      |                | 8043            | 46,578.86                 | 0.00              | 46,578.86                       | 46,579.00           | 0.00              | 46,579.00                       | 0.0%                      |
| Supplemental Taxes                                      |                | 8044            | 428,025.77                | 0.00              | 428,025.77                      | 282,567.00          | 0.00              | 282,567.00                      | -34.0%                    |
| Education Revenue Augmentation<br>Fund (ERAF)           |                | 8045            | (15,960.13)               | 0.00              | (15,960.13)                     | 390,233.00          | 0.00              | 390,233.00                      | -2545.0%                  |
| Community Redevelopment Funds<br>(SB 617/699/1992)      |                | 8047            | 536,021.67                | 0.00              | 536,021.67                      | 114,966.00          | 0.00              | 114,966.00                      | -78.6%                    |
| Penalties and Interest from<br>Delinquent Taxes         |                | 8048            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Miscellaneous Funds (EC 41604)<br>Royalties and Bonuses |                | 8081            | 10.00                     | 0.00              | 10.00                           | 16.00               | 0.00              | 16.00                           | 60.0%                     |
| Other In-Lieu Taxes                                     |                | 8082            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Less: Non-LCFF<br>(50%) Adjustment                      |                | 8089            | (5.00)                    | 0.00              | (5.00)                          | (8.00)              | 0.00              | (8.00)                          | 60.0%                     |
| Subtotal, LCFF Sources                                  |                |                 | 52,169,484.75             | 0.00              | 52,169,484.75                   | 53,065,919.00       | 0.00              | 53,065,919.00                   | 1.7%                      |
| LCFF Transfers                                          |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| Unrestricted LCFF Transfers -<br>Current Year           | 0000           | 8091            | (714,200.00)              |                   | (714,200.00)                    | (714,200.00)        |                   | (714,200.00)                    | 0.0%                      |
| All Other LCFF Transfers -<br>Current Year              | All Other      | 8091            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Transfers to Charter Schools in Lieu of Property Taxes  |                | 8096            | (2,363,881.00)            | 0.00              | (2,363,881.00)                  | (2,325,958.00)      | 0.00              | (2,325,958.00)                  | -1.6%                     |
| Property Taxes Transfers                                |                | 8097            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |

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| Description                                    | Resource Codes | Object Codes | 2016-17 Unaudited Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |
|------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                                |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| LCFF/Revenue Limit Transfers - Prior Years     |                | 8099         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, LCFF SOURCES                            |                |              | 49,091,403.75             | 0.00           | 49,091,403.75             | 50,025,761.00    | 0.00           | 50,025,761.00             | 1.9%                |
| <b>FEDERAL REVENUE</b>                         |                |              |                           |                |                           |                  |                |                           |                     |
| Maintenance and Operations                     |                | 8110         | 54,642.57                 | 0.00           | 54,642.57                 | 55,000.00        | 0.00           | 55,000.00                 | 0.7%                |
| Special Education Entitlement                  |                | 8181         | 0.00                      | 1,208,136.00   | 1,208,136.00              | 0.00             | 1,199,912.00   | 1,199,912.00              | -0.7%               |
| Special Education Discretionary Grants         |                | 8182         | 0.00                      | 289,906.40     | 289,906.40                | 0.00             | 289,906.00     | 289,906.00                | 0.0%                |
| Child Nutrition Programs                       |                | 8220         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Donated Food Commodities                       |                | 8221         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Forest Reserve Funds                           |                | 8260         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Flood Control Funds                            |                | 8270         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Wildlife Reserve Funds                         |                | 8280         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| FEMA                                           |                | 8281         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Interagency Contracts Between LEAs             |                | 8285         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenues from Federal Sources     |                | 8287         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Title I, Part A, Basic                         | 3010           | 8290         |                           | 616,988.20     | 616,988.20                |                  | 458,003.00     | 458,003.00                | -25.8%              |
| Title I, Part D, Local Delinquent Programs     | 3025           | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Title II, Part A, Educator Quality             | 4035           | 8290         |                           | 186,029.41     | 186,029.41                |                  | 160,616.00     | 160,616.00                | -13.7%              |
| Title III, Part A, Immigrant Education Program | 4201           | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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|                                                                      |                                       |              | 2016-17 Unaudited Actuals |                |                           | 2017-18 Budget   |                |                           |                     |
|----------------------------------------------------------------------|---------------------------------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| Description                                                          | Resource Codes                        | Object Codes | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| Title III, Part A, English Learner Program                           | 4203                                  | 8290         |                           | 26,419.69      | 26,419.69                 |                  | 59,686.00      | 59,686.00                 | 125.9%              |
| Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB) | 4610                                  | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other NCLB / Every Student Succeeds Act                              | 3012-3020, 3030-3199, 4036-4126, 5510 | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Career and Technical Education                                       | 3500-3599                             | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| All Other Federal Revenue                                            | All Other                             | 8290         | 117,411.68                | 13,759.73      | 131,171.41                | 0.00             | 18,524.00      | 18,524.00                 | -85.9%              |
| TOTAL, FEDERAL REVENUE                                               |                                       |              | 172,054.25                | 2,341,239.43   | 2,513,293.68              | 55,000.00        | 2,186,647.00   | 2,241,647.00              | -10.8%              |
| <b>OTHER STATE REVENUE</b>                                           |                                       |              |                           |                |                           |                  |                |                           |                     |
| Other State Apportionments                                           |                                       |              |                           |                |                           |                  |                |                           |                     |
| ROC/P Entitlement Prior Years                                        | 6360                                  | 8319         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Special Education Master Plan Current Year                           | 6500                                  | 8311         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Prior Years                                                          | 6500                                  | 8319         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| All Other State Apportionments - Current Year                        | All Other                             | 8311         | 0.00                      | 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         | 1,560,955.00              | 0.00           | 1,560,955.00              | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Lottery - Unrestricted and Instructional Materials                   |                                       | 8560         | 954,859.00                | 298,573.31     | 1,253,432.31              | 915,552.00       | 286,110.00     | 1,201,662.00              | -4.1%               |
| Tax Relief Subventions Restricted Levies - Other                     |                                       |              |                           |                |                           |                  |                |                           |                     |
| Homeowners' Exemptions                                               |                                       | 8575         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 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                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| After School Education and Safety (ASES)                             | 6010                                  | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Charter School Facility Grant                                        | 6030                                  | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Drug/Alcohol/Tobacco Funds                                           | 6650, 6690                            | 8590         |                           | 14,838.13      | 14,838.13                 |                  | 21,408.00      | 21,408.00                 | 44.3%               |
| California Clean Energy Jobs Act                                     | 6230                                  | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Career Technical Education Incentive                                 |                                       |              |                           |                |                           |                  |                |                           |                     |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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| Description                                | Resource Codes | Object Codes | 2016-17 Unaudited Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |
|--------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                            |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Grant Program                              | 6387           | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| American Indian Early Childhood Education  | 7210           | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Specialized Secondary                      | 7370           | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Quality Education Investment Act           | 7400           | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Common Core State Standards Implementation | 7405           | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| All Other State Revenue                    | All Other      | 8590         | 6,241.49                  | 39,552.99      | 45,794.48                 | 3,155.00         | 119,224.00     | 122,379.00                | 167.2%              |
| TOTAL, OTHER STATE REVENUE                 |                |              | 2,522,055.49              | 352,964.43     | 2,875,019.92              | 918,707.00       | 426,742.00     | 1,345,449.00              | -53.2%              |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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Form 01

|                                           |                |              | 2016-17 Unaudited Actuals |                |                           | 2017-18 Budget   |                |                           |                     |
|-------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                           |                | Object Codes | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| Description                               | Resource Codes |              |                           |                |                           |                  |                |                           |                     |
| OTHER LOCAL REVENUE                       |                |              |                           |                |                           |                  |                |                           |                     |
|                                           |                |              |                           |                |                           |                  |                |                           |                     |
| Other Local Revenue                       |                |              |                           |                |                           |                  |                |                           |                     |
| County and District Taxes                 |                |              |                           |                |                           |                  |                |                           |                     |
| Other Restricted Levies                   |                |              |                           |                |                           |                  |                |                           |                     |
| Secured Roll                              |                | 8615         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Unsecured Roll                            |                | 8616         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prior Years' Taxes                        |                | 8617         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Supplemental Taxes                        |                | 8618         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Ad Valorem Taxes                      |                |              |                           |                |                           |                  |                |                           |                     |
| Parcel Taxes                              |                | 8621         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other                                     |                | 8622         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Community Redevelopment Funds             |                |              |                           |                |                           |                  |                |                           |                     |
| Not Subject to LCFF Deduction             |                | 8625         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Penalties and Interest from               |                |              |                           |                |                           |                  |                |                           |                     |
| Delinquent Non-LCFF                       |                |              |                           |                |                           |                  |                |                           |                     |
| Taxes                                     |                | 8629         | 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                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 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                      | 0.0%                |
| All Other Sales                           |                | 8639         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Leases and Rentals                        |                | 8650         | 631,205.07                | 0.00           | 631,205.07                | 523,500.00       | 0.00           | 523,500.00                | -17.1%              |
| Interest                                  |                | 8660         | 168,367.91                | 0.00           | 168,367.91                | 85,000.00        | 0.00           | 85,000.00                 | -49.5%              |
| Net Increase (Decrease) in the Fair Value |                |              |                           |                |                           |                  |                |                           |                     |
| of Investments                            |                | 8662         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Fees and Contracts                        |                |              |                           |                |                           |                  |                |                           |                     |
| Adult Education Fees                      |                | 8671         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Resident Students                     |                | 8672         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transportation Fees From Individuals      |                | 8675         | 29,294.63                 | 0.00           | 29,294.63                 | 30,000.00        | 0.00           | 30,000.00                 | 2.4%                |
| Interagency Services                      |                | 8677         | 302,524.16                | 503,373.67     | 805,897.83                | 266,000.00       | 260,000.00     | 526,000.00                | -34.7%              |
| Mitigation/Developer Fees                 |                | 8681         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Fees and Contracts              |                | 8689         | 107.68                    | 0.00           | 107.68                    | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Other Local Revenue                       |                |              |                           |                |                           |                  |                |                           |                     |
| Plus: Misc Funds Non-LCFF                 |                |              |                           |                |                           |                  |                |                           |                     |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

|                                             |                |                 | 2016-17 Unaudited Actuals |                   |                                 | 2017-18 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|---------------------------------------------|----------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description                                 | Resource Codes | Object<br>Codes | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| (50%) Adjustment                            |                | 8691            | 5.00                      | 0.00              | 5.00                            | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| Pass-Through Revenues From<br>Local Sources |                | 8697            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Other Local Revenue                     |                | 8699            | 474,457.34                | 1,093,188.60      | 1,567,645.94                    | 358,695.00          | 551,410.00        | 910,105.00                      | -41.9%                    |
| Tuition                                     |                | 8710            | 0.00                      | 253,117.63        | 253,117.63                      | 0.00                | 205,838.00        | 205,838.00                      | -18.7%                    |
| All Other Transfers In                      |                | 8781-8783       | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Transfers of Apportionments                 |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| Special Education SELPA Transfers           |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| From Districts or Charter Schools           | 6500           | 8791            |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| From County Offices                         | 6500           | 8792            |                           | 3,414,320.85      | 3,414,320.85                    |                     | 3,298,265.00      | 3,298,265.00                    | -3.4%                     |
| From JPAs                                   | 6500           | 8793            |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| ROC/P Transfers                             |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| From Districts or Charter Schools           | 6360           | 8791            |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| From County Offices                         | 6360           | 8792            |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| From JPAs                                   | 6360           | 8793            |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |
| Other Transfers of Apportionments           |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| From Districts or Charter Schools           | All Other      | 8791            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| From County Offices                         | All Other      | 8792            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| From JPAs                                   | All Other      | 8793            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Other Transfers In from All Others      |                | 8799            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| TOTAL, OTHER LOCAL REVENUE                  |                |                 | 1,605,961.79              | 5,264,000.75      | 6,869,962.54                    | 1,263,195.00        | 4,315,513.00      | 5,578,708.00                    | -18.8%                    |
| TOTAL, REVENUES                             |                |                 | 53,391,475.28             | 7,958,204.61      | 61,349,679.89                   | 52,262,663.00       | 6,928,902.00      | 59,191,565.00                   | -3.5%                     |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

| Description                                                    | Resource Codes | Object Codes | 2016-17 Unaudited Actuals |                   |                                 | 2017-18 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|----------------------------------------------------------------|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                                |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Noncapitalized Equipment                                       |                | 4400         | 435,952.29                | 79,092.72         | 515,045.01                      | 356,120.00          | 45,750.00         | 401,870.00                      | -22.0%                    |
| Food                                                           |                | 4700         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| TOTAL, BOOKS AND SUPPLIES                                      |                |              | 3,686,204.60              | 747,763.61        | 4,433,968.21                    | 1,773,053.00        | 809,768.00        | 2,582,821.00                    | -41.7%                    |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>               |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Subagreements for Services                                     |                | 5100         | 0.00                      | 461,079.46        | 461,079.46                      | 0.00                | 375,000.00        | 375,000.00                      | -18.7%                    |
| Travel and Conferences                                         |                | 5200         | 113,447.43                | 102,345.50        | 215,792.93                      | 67,450.00           | 110,825.00        | 178,275.00                      | -17.4%                    |
| Dues and Memberships                                           |                | 5300         | 46,925.28                 | 110,082.00        | 157,007.28                      | 14,816.00           | 120,072.00        | 134,888.00                      | -14.1%                    |
| Insurance                                                      |                | 5400 - 5450  | 333,393.64                | 11,344.28         | 344,737.92                      | 334,248.00          | 15,000.00         | 349,248.00                      | 1.3%                      |
| Operations and Housekeeping<br>Services                        |                | 5500         | 1,084,962.23              | 0.00              | 1,084,962.23                    | 1,077,000.00        | 0.00              | 1,077,000.00                    | -0.7%                     |
| Rentals, Leases, Repairs, and<br>Noncapitalized Improvements   |                | 5600         | 405,285.88                | 109,861.09        | 515,146.97                      | 367,150.00          | 214,549.00        | 581,699.00                      | 12.9%                     |
| Transfers of Direct Costs                                      |                | 5710         | (32,911.76)               | 32,911.76         | 0.00                            | (7,800.00)          | 7,800.00          | 0.00                            | 0.0%                      |
| Transfers of Direct Costs - Interfund                          |                | 5750         | (155,874.91)              | (134.91)          | (156,009.82)                    | (157,700.00)        | (20,000.00)       | (177,700.00)                    | 13.9%                     |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 1,021,930.38              | 1,297,959.62      | 2,319,890.00                    | 1,007,111.00        | 1,332,542.00      | 2,339,653.00                    | 0.9%                      |
| Communications                                                 |                | 5900         | 266,671.91                | 1,462.57          | 268,134.48                      | 344,200.00          | 1,490.00          | 345,690.00                      | 28.9%                     |
| TOTAL, SERVICES AND OTHER<br>OPERATING EXPENDITURES            |                |              | 3,083,830.08              | 2,126,911.37      | 5,210,741.45                    | 3,046,475.00        | 2,157,278.00      | 5,203,753.00                    | -0.1%                     |

|                                                                                 |                |              | 2016-17 Unaudited Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |
|---------------------------------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                                                                 |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Description                                                                     | Resource Codes | Object Codes |                           |                |                           |                  |                |                           |                     |
| CAPITAL OUTLAY                                                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Land                                                                            |                | 6100         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Land Improvements                                                               |                | 6170         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Buildings and Improvements of Buildings                                         |                | 6200         | 136,952.00                | 14,275.84      | 151,227.84                | 0.00             | 14,998.00      | 14,998.00                 | -90.1%              |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Equipment                                                                       |                | 6400         | 0.00                      | 126,344.04     | 126,344.04                | 0.00             | 210,000.00     | 210,000.00                | 66.2%               |
| Equipment Replacement                                                           |                | 6500         | 0.00                      | 0.00           | 0.00                      | 0.00             | 136,970.00     | 136,970.00                | New                 |
| TOTAL, CAPITAL OUTLAY                                                           |                |              | 136,952.00                | 140,619.88     | 277,571.88                | 0.00             | 361,968.00     | 361,968.00                | 30.4%               |
| OTHER OUTGO (excluding Transfers of Indirect Costs)                             |                |              |                           |                |                           |                  |                |                           |                     |
| Tuition                                                                         |                |              |                           |                |                           |                  |                |                           |                     |
| Tuition for Instruction Under Interdistrict Attendance Agreements               |                | 7110         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| State Special Schools                                                           |                | 7130         | 4,442.00                  | 0.00           | 4,442.00                  | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Payments to Districts or Charter Schools                                        |                | 7141         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Payments to County Offices                                                      |                | 7142         | 1,646,637.04              | 0.00           | 1,646,637.04              | 1,251,386.00     | 0.00           | 1,251,386.00              | -24.0%              |
| 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           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 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         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To County Offices                                                               | 6500           | 7222         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To JPAs                                                                         | 6500           | 7223         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| ROC/P Transfers of Apportionments                                               |                |              |                           |                |                           |                  |                |                           |                     |
| To Districts or Charter Schools                                                 | 6360           | 7221         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To County Offices                                                               | 6360           | 7222         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To JPAs                                                                         | 6360           | 7223         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other Transfers of Apportionments                                               | All Other      | 7221-7223    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers                                                             |                | 7281-7283    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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| Description                                                | Resource Codes | Object Codes | 2016-17 Unaudited Actuals |                   |                                 | 2017-18 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|------------------------------------------------------------|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                            |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| All Other Transfers Out to All Others                      |                | 7299         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Debt Service                                               |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Debt Service - Interest                                    |                | 7438         | 43,511.67                 | 0.00              | 43,511.67                       | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| Other Debt Service - Principal                             |                | 7439         | 283,450.66                | 0.00              | 283,450.66                      | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) |                |              | 1,978,041.37              | 0.00              | 1,978,041.37                    | 1,251,386.00        | 0.00              | 1,251,386.00                    | -36.7%                    |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Transfers of Indirect Costs                                |                | 7310         | (540,895.86)              | 540,895.86        | 0.00                            | (683,986.00)        | 683,986.00        | 0.00                            | 0.0%                      |
| Transfers of Indirect Costs - Interfund                    |                | 7350         | (110,753.96)              | 0.00              | (110,753.96)                    | (130,740.00)        | 0.00              | (130,740.00)                    | 18.0%                     |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS           |                |              | (651,649.82)              | 540,895.86        | (110,753.96)                    | (814,726.00)        | 683,986.00        | (130,740.00)                    | 18.0%                     |
| TOTAL, EXPENDITURES                                        |                |              | 48,948,268.38             | 14,581,169.04     | 63,529,437.42                   | 46,682,570.00       | 15,197,291.00     | 61,879,861.00                   | -2.6%                     |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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|                                                                  |                |                 | 2016-17 Unaudited Actuals |                   |                                 | 2017-18 Budget      |                   |                                 |                           |
|------------------------------------------------------------------|----------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                                  |                |                 | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Description                                                      | Resource Codes | Object<br>Codes |                           |                   |                                 |                     |                   |                                 | % Diff<br>Column<br>C & F |
| INTERFUND TRANSFERS                                              |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| INTERFUND TRANSFERS IN                                           |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| From: Special Reserve Fund                                       |                | 8912            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| From: Bond Interest and<br>Redemption Fund                       |                | 8914            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other Authorized Interfund Transfers In                          |                | 8919            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |                 | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| INTERFUND TRANSFERS OUT                                          |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| To: Child Development Fund                                       |                | 7611            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| To: Special Reserve Fund                                         |                | 7612            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| To: Cafeteria Fund                                               |                | 7616            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other Authorized Interfund Transfers Out                         |                | 7619            | 56,286.42                 | 0.00              | 56,286.42                       | 53,912.00           | 0.00              | 53,912.00                       | -4.2%                     |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |                 | 56,286.42                 | 0.00              | 56,286.42                       | 53,912.00           | 0.00              | 53,912.00                       | -4.2%                     |
| OTHER SOURCES/USES                                               |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| SOURCES                                                          |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| State Apportionments<br>Emergency Apportionments                 |                | 8931            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Proceeds                                                         |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings          |                | 8953            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other Sources                                                    |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Long-Term Debt Proceeds                                          |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| Proceeds from Certificates<br>of Participation                   |                | 8971            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Proceeds from Capital Leases                                     |                | 8972            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Proceeds from Lease Revenue Bonds                                |                | 8973            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| All Other Financing Sources                                      |                | 8979            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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| Description                                                       | Resource Codes | Object Codes | 2016-17 Unaudited Actuals |                |                           | 2017-18 Budget   |                |                           | % Diff Column C & F |
|-------------------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                                                   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| (c) TOTAL, SOURCES                                                |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>USES</b>                                                       |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Uses                                          |                | 7699         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (d) TOTAL, USES                                                   |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>CONTRIBUTIONS</b>                                              |                |              |                           |                |                           |                  |                |                           |                     |
| Contributions from Unrestricted Revenues                          |                | 8980         | (6,444,774.91)            | 6,444,774.91   | 0.00                      | (7,814,684.00)   | 7,814,684.00   | 0.00                      | 0.0%                |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (e) TOTAL, CONTRIBUTIONS                                          |                |              | (6,444,774.91)            | 6,444,774.91   | 0.00                      | (7,814,684.00)   | 7,814,684.00   | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | (6,501,061.33)            | 6,444,774.91   | (56,286.42)               | (7,868,596.00)   | 7,814,684.00   | (53,912.00)               | -4.2%               |

| Description                                                                                                           | Resource Codes | Object Codes            | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                         |                              |                   |                       |
| 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               | 370,595.00                   | 368,948.00        | -0.4%                 |
| 4) Other Local Revenue                                                                                                |                | 8600-8799               | 1,718,500.53                 | 1,723,766.00      | 0.3%                  |
| 5) TOTAL REVENUES                                                                                                     |                |                         | 2,089,095.53                 | 2,092,714.00      | 0.2%                  |
| <b>B. EXPENDITURES</b>                                                                                                |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                              |                | 1000-1999               | 180,099.06                   | 165,252.00        | -8.2%                 |
| 2) Classified Salaries                                                                                                |                | 2000-2999               | 1,056,343.67                 | 1,080,358.00      | 2.3%                  |
| 3) Employee Benefits                                                                                                  |                | 3000-3999               | 394,608.90                   | 434,660.00        | 10.1%                 |
| 4) Books and Supplies                                                                                                 |                | 4000-4999               | 186,551.55                   | 136,055.00        | -27.1%                |
| 5) Services and Other Operating Expenditures                                                                          |                | 5000-5999               | 238,274.64                   | 224,206.00        | -5.9%                 |
| 6) Capital Outlay                                                                                                     |                | 6000-6999               | 30,023.38                    | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                                |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs                                                                          |                | 7300-7399               | 30,990.70                    | 34,217.00         | 10.4%                 |
| 9) TOTAL EXPENDITURES                                                                                                 |                |                         | 2,116,891.90                 | 2,074,748.00      | -2.0%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (27,796.37)                  | 17,966.00         | -164.6%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                                |                |                         |                              |                   |                       |
| a) Transfers In                                                                                                       |                | 8900-8929               | 56,286.42                    | 53,912.00         | -4.2%                 |
| b) Transfers Out                                                                                                      |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses                                                                                                 |                |                         |                              |                   |                       |
| a) Sources                                                                                                            |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |

| Description                                                    | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 28,490.05                    | 71,878.00         | 152.3%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 709,610.72                   | 738,100.77        | 4.0%                  |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 709,610.72                   | 738,100.77        | 4.0%                  |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 709,610.72                   | 738,100.77        | 4.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 738,100.77                   | 809,978.77        | 9.7%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| 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                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                              |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                    |                |              |                              |                   |                       |
| Other Assignments                                              |                | 9780         | 738,100.77                   | 809,978.77        | 9.7%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description                                         | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|-----------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                    |                |              |                              |                   |                       |
| 1) Cash                                             |                |              |                              |                   |                       |
| a) in County Treasury                               |                | 9110         | 756,471.87                   |                   |                       |
| 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         | 144,127.36                   |                   |                       |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                             |                | 9310         | 56,286.42                    |                   |                       |
| 6) Stores                                           |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                             |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                             |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                    |                |              | 956,885.65                   |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>            |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                         |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                               |                |              |                              |                   |                       |
| 1) Accounts Payable                                 |                | 9500         | 38,821.43                    |                   |                       |
| 2) Due to Grantor Governments                       |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                               |                | 9610         | 179,963.45                   |                   |                       |
| 4) Current Loans                                    |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                 |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                               |                |              | 218,784.88                   |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>             |                |              |                              |                   |                       |

| Description                                              | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Title I, Part A, Basic                                   | 3010           | 8290         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                | All Other      | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 0.00                         | 0.00              | 0.0%                  |
| Child Development Apportionments                         |                | 8530         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from<br>State Sources              |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| State Preschool                                          | 6105           | 8590         | 370,595.00                   | 368,948.00        | -0.4%                 |
| All Other State Revenue                                  | All Other      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>370,595.00</b>            | <b>368,948.00</b> | <b>-0.4%</b>          |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales                                                    |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                 |                | 8660         | 6,476.46                     | 4,490.00          | -30.7%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Child Development Parent Fees                            |                | 8673         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00              | 0.0%                  |
| <b>Other Local Revenue</b>                               |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 1,712,024.07                 | 1,719,276.00      | 0.4%                  |

| Description                                            | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 180,099.06                   | 165,252.00        | -8.2%                 |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 180,099.06                   | 165,252.00        | -8.2%                 |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Instructional Salaries                      |                | 2100         | 891,380.53                   | 898,070.00        | 0.8%                  |
| Classified Support Salaries                            |                | 2200         | 4,800.82                     | 2,892.00          | -39.8%                |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 109,822.38                   | 103,896.00        | -5.4%                 |
| Clerical, Technical and Office Salaries                |                | 2400         | 50,339.94                    | 75,500.00         | 50.0%                 |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 1,056,343.67                 | 1,080,358.00      | 2.3%                  |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS                                                   |                | 3101-3102    | 40,989.39                    | 44,050.00         | 7.5%                  |
| PERS                                                   |                | 3201-3202    | 96,029.36                    | 127,878.00        | 33.2%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 71,637.06                    | 75,057.00         | 4.8%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 151,643.48                   | 159,106.00        | 4.9%                  |
| Unemployment Insurance                                 |                | 3501-3502    | 595.98                       | 614.00            | 3.0%                  |
| Workers' Compensation                                  |                | 3601-3602    | 33,396.11                    | 27,637.00         | -17.2%                |
| 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    | 317.52                       | 318.00            | 0.2%                  |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 394,608.90                   | 434,660.00        | 10.1%                 |

| Description                                                    | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>               |                |              |                              |                   |                       |
| Subagreements for Services                                     |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                         |                | 5200         | 19,915.20                    | 0.00              | -100.0%               |
| Dues and Memberships                                           |                | 5300         | 110.00                       | 0.00              | -100.0%               |
| Insurance                                                      |                | 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                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs                                      |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                          |                | 5750         | 156,009.82                   | 157,700.00        | 1.1%                  |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 60,342.87                    | 66,506.00         | 10.2%                 |
| Communications                                                 |                | 5900         | 1,896.75                     | 0.00              | -100.0%               |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>        |                |              | <b>238,274.64</b>            | <b>224,206.00</b> | <b>-5.9%</b>          |
| <b>CAPITAL OUTLAY</b>                                          |                |              |                              |                   |                       |
| Land                                                           |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements                                              |                | 6170         | 16,450.00                    | 0.00              | -100.0%               |
| Buildings and Improvements of Buildings                        |                | 6200         | 13,573.38                    | 0.00              | -100.0%               |
| Equipment                                                      |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                          |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                   |                |              | <b>30,023.38</b>             | <b>0.00</b>       | <b>-100.0%</b>        |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>     |                |              |                              |                   |                       |
| Other Transfers Out                                            |                |              |                              |                   |                       |
| All Other Transfers Out to All Others                          |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service                                                   |                |              |                              |                   |                       |
| Debt Service - Interest                                        |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                                 |                | 7439         | 0.00                         | 0.00              | 0.0%                  |

| Description                                        | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|----------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                         |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                      |                |              |                              |                   |                       |
| From: General Fund                                 |                | 8911         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In            |                | 8919         | 56,286.42                    | 53,912.00         | -4.2%                 |
| (a) TOTAL, INTERFUND TRANSFERS IN                  |                |              | 56,286.42                    | 53,912.00         | -4.2%                 |
| <b>INTERFUND TRANSFERS OUT</b>                     |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out           |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                          |                |              |                              |                   |                       |
| <b>SOURCES</b>                                     |                |              |                              |                   |                       |
| Other Sources                                      |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                            |                |              |                              |                   |                       |
| Proceeds from Certificates<br>of Participation     |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Capital Leases                       |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                        |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                        |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                           |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES                                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                               |                |              |                              |                   |                       |

| Description                                                                                                            | Function Codes | Object Codes        | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                     |                |                     |                              |                   |                       |
| 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           | 370,595.00                   | 368,948.00        | -0.4%                 |
| 4) Other Local Revenue                                                                                                 |                | 8600-8799           | 1,718,500.53                 | 1,723,766.00      | 0.3%                  |
| 5) TOTAL, REVENUES                                                                                                     |                |                     | 2,089,095.53                 | 2,092,714.00      | 0.2%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                             |                |                     |                              |                   |                       |
| 1) Instruction                                                                                                         | 1000-1999      |                     | 67,204.85                    | 41,355.00         | -38.5%                |
| 2) Instruction - Related Services                                                                                      | 2000-2999      |                     | 307,051.16                   | 298,969.00        | -2.6%                 |
| 3) Pupil Services                                                                                                      | 3000-3999      |                     | 465.85                       | 0.00              | -100.0%               |
| 4) Ancillary Services                                                                                                  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                                  | 5000-5999      |                     | 1,530,048.24                 | 1,551,744.00      | 1.4%                  |
| 6) Enterprise                                                                                                          | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                              | 7000-7999      |                     | 30,990.70                    | 34,217.00         | 10.4%                 |
| 8) Plant Services                                                                                                      | 8000-8999      |                     | 181,131.10                   | 148,463.00        | -18.0%                |
| 9) Other Outgo                                                                                                         | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                                |                |                     | 2,116,891.90                 | 2,074,748.00      | -2.0%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (27,796.37)                  | 17,966.00         | -164.6%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                 |                |                     |                              |                   |                       |
| 1) Interfund Transfers                                                                                                 |                |                     |                              |                   |                       |
| a) Transfers In                                                                                                        |                | 8900-8929           | 56,286.42                    | 53,912.00         | -4.2%                 |
| b) Transfers Out                                                                                                       |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |

| Description                                                    | Function Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 28,490.05                    | 71,878.00         | 152.3%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 709,610.72                   | 738,100.77        | 4.0%                  |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 709,610.72                   | 738,100.77        | 4.0%                  |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 709,610.72                   | 738,100.77        | 4.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 738,100.77                   | 809,978.77        | 9.7%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| 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                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                    |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 738,100.77                   | 809,978.77        | 9.7%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

Pleasant Valley  
Ventura County

Unaudited Actuals  
Child Development Fund  
Exhibit: Restricted Balance Detail

56 72553 0000000  
Form 12

| Resource                  | Description | 2016-17           | 2017-18 |
|---------------------------|-------------|-------------------|---------|
|                           |             | Unaudited Actuals | Budget  |
| Total, Restricted Balance |             | 0.00              | 0.00    |

| Description                                                                                                           | Resource Codes | Object Codes            | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                         |                              |                   |                       |
| 1) LCFF Sources                                                                                                       |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                                    |                | 8100-8299               | 1,003,411.95                 | 1,098,500.00      | 9.5%                  |
| 3) Other State Revenue                                                                                                |                | 8300-8599               | 78,184.18                    | 90,000.00         | 15.1%                 |
| 4) Other Local Revenue                                                                                                |                | 8600-8799               | 653,754.61                   | 761,500.00        | 16.5%                 |
| 5) TOTAL, REVENUES                                                                                                    |                |                         | 1,735,350.74                 | 1,950,000.00      | 12.4%                 |
| <b>B. EXPENDITURES</b>                                                                                                |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                              |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                                |                | 2000-2999               | 536,561.48                   | 525,577.00        | -2.0%                 |
| 3) Employee Benefits                                                                                                  |                | 3000-3999               | 201,584.64                   | 211,972.00        | 5.2%                  |
| 4) Books and Supplies                                                                                                 |                | 4000-4999               | 55,013.97                    | 56,500.00         | 2.7%                  |
| 5) Services and Other Operating Expenditures                                                                          |                | 5000-5999               | 828,044.42                   | 1,045,275.00      | 26.2%                 |
| 6) Capital Outlay                                                                                                     |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                                |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs                                                                          |                | 7300-7399               | 79,763.26                    | 96,523.00         | 21.0%                 |
| 9) TOTAL, EXPENDITURES                                                                                                |                |                         | 1,700,967.77                 | 1,935,847.00      | 13.8%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 34,382.97                    | 14,153.00         | -58.8%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                         |                              |                   |                       |
| 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%                  |
| 2) Other Sources/Uses                                                                                                 |                |                         |                              |                   |                       |
| a) Sources                                                                                                            |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |

| Description                                                    | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 34,382.97                    | 14,153.00         | -58.8%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 354,715.73                   | 389,098.70        | 9.7%                  |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 354,715.73                   | 389,098.70        | 9.7%                  |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 354,715.73                   | 389,098.70        | 9.7%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 389,098.70                   | 403,251.70        | 3.6%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| 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         | 389,098.70                   | 403,251.70        | 3.6%                  |
| 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              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description                                         | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|-----------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                    |                |              |                              |                   |                       |
| 1) Cash                                             |                |              |                              |                   |                       |
| a) in County Treasury                               |                | 9110         | 645,809.10                   |                   |                       |
| 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         | 4,448.32                     |                   |                       |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                         |                   |                       |
| 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                                    |                |              | 650,257.42                   |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>            |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                         |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                               |                |              |                              |                   |                       |
| 1) Accounts Payable                                 |                | 9500         | 181,387.51                   |                   |                       |
| 2) Due to Grantor Governments                       |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                               |                | 9610         | 79,771.21                    |                   |                       |
| 4) Current Loans                                    |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                 |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                               |                |              | 261,158.72                   |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>             |                |              |                              |                   |                       |

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

56 72553 0000000  
Form 13

| Description                                              | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget   | Percent<br>Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                     |                       |
| Child Nutrition Programs                                 |                | 8220         | 1,003,411.95                 | 1,098,500.00        | 9.5%                  |
| Donated Food Commodities                                 |                | 8221         | 0.00                         | 0.00                | 0.0%                  |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>1,003,411.95</b>          | <b>1,098,500.00</b> | <b>9.5%</b>           |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                     |                       |
| Child Nutrition Programs                                 |                | 8520         | 78,184.18                    | 90,000.00           | 15.1%                 |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>78,184.18</b>             | <b>90,000.00</b>    | <b>15.1%</b>          |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                     |                       |
| Other Local Revenue                                      |                |              |                              |                     |                       |
| Sales                                                    |                |              |                              |                     |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00                | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 650,370.37                   | 760,000.00          | 16.9%                 |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00                | 0.0%                  |
| Interest                                                 |                | 8660         | 3,384.24                     | 1,500.00            | -55.7%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00                | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                     |                       |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00                | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                     |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>653,754.61</b>            | <b>761,500.00</b>   | <b>16.5%</b>          |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>1,735,350.74</b>          | <b>1,950,000.00</b> | <b>12.4%</b>          |

| Description                                            | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|--------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Support Salaries                            |                | 2200         | 477,755.24                   | 466,146.00        | -2.4%                 |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 58,806.24                    | 59,431.00         | 1.1%                  |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 536,561.48                   | 525,577.00        | -2.0%                 |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS                                                   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                                   |                | 3201-3202    | 59,675.47                    | 72,551.00         | 21.6%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 38,522.45                    | 37,081.00         | -3.7%                 |
| Health and Welfare Benefits                            |                | 3401-3402    | 88,641.77                    | 90,436.00         | 2.0%                  |
| Unemployment Insurance                                 |                | 3501-3502    | 251.40                       | 242.00            | -3.7%                 |
| Workers' Compensation                                  |                | 3601-3602    | 14,493.55                    | 11,662.00         | -19.5%                |
| 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                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 201,584.64                   | 211,972.00        | 5.2%                  |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |

| Description                                                       | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget   | Percent<br>Difference |
|-------------------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                     |                       |
| Subagreements for Services                                        |                | 5100         | 0.00                         | 0.00                | 0.0%                  |
| Travel and Conferences                                            |                | 5200         | 1,476.01                     | 2,000.00            | 35.5%                 |
| Dues and Memberships                                              |                | 5300         | 20.62                        | 275.00              | 1233.7%               |
| Insurance                                                         |                | 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         | 2,990.00                     | 3,000.00            | 0.3%                  |
| Transfers of Direct Costs                                         |                | 5710         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 0.00                         | 20,000.00           | New                   |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 823,557.79                   | 1,020,000.00        | 23.9%                 |
| Communications                                                    |                | 5900         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>828,044.42</b>            | <b>1,045,275.00</b> | <b>26.2%</b>          |
| <b>CAPITAL OUTLAY</b>                                             |                |              |                              |                     |                       |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                         | 0.00                | 0.0%                  |
| Equipment                                                         |                | 6400         | 0.00                         | 0.00                | 0.0%                  |
| Equipment Replacement                                             |                | 6500         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                     |                       |
| Debt Service                                                      |                |              |                              |                     |                       |
| Debt Service - Interest                                           |                | 7438         | 0.00                         | 0.00                | 0.0%                  |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                              |                     |                       |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 79,763.26                    | 96,523.00           | 21.0%                 |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>79,763.26</b>             | <b>96,523.00</b>    | <b>21.0%</b>          |

| Description                                        | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|----------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                         |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                      |                |              |                              |                   |                       |
| From: General Fund                                 |                | 8916         | 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              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                     |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out           |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                          |                |              |                              |                   |                       |
| <b>SOURCES</b>                                     |                |              |                              |                   |                       |
| Other Sources                                      |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                            |                |              |                              |                   |                       |
| Proceeds from Capital Leases                       |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                        |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                        |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                           |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES                                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                               |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues           |                | 8980         | 0.00                         | 0.00              | 0.0%                  |

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Function

56 72553 0000000  
Form 13

| Description                                                                                                            | Function Codes | Object Codes        | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                     |                |                     |                              |                   |                       |
| 1) LCFF Sources                                                                                                        |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                                     |                | 8100-8299           | 1,003,411.95                 | 1,098,500.00      | 9.5%                  |
| 3) Other State Revenue                                                                                                 |                | 8300-8599           | 78,184.18                    | 90,000.00         | 15.1%                 |
| 4) Other Local Revenue                                                                                                 |                | 8600-8799           | 653,754.61                   | 761,500.00        | 16.5%                 |
| 5) TOTAL, REVENUES                                                                                                     |                |                     | 1,735,350.74                 | 1,950,000.00      | 12.4%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                             |                |                     |                              |                   |                       |
| 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      |                     | 1,621,204.27                 | 1,838,775.00      | 13.4%                 |
| 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      |                     | 79,763.26                    | 96,523.00         | 21.0%                 |
| 8) Plant Services                                                                                                      | 8000-8999      |                     | 0.24                         | 549.00            | 228650.0%             |
| 9) Other Outgo                                                                                                         | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                                |                |                     | 1,700,967.77                 | 1,935,847.00      | 13.8%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 34,382.97                    | 14,153.00         | -58.8%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                 |                |                     |                              |                   |                       |
| 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%                  |

| Description                                                    | Function Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 34,382.97                    | 14,153.00         | -58.8%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 354,715.73                   | 389,098.70        | 9.7%                  |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 354,715.73                   | 389,098.70        | 9.7%                  |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 354,715.73                   | 389,098.70        | 9.7%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 389,098.70                   | 403,251.70        | 3.6%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| 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         | 389,098.70                   | 403,251.70        | 3.6%                  |
| c) Committed                                                   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 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         | 0.00                         | 0.00              | 0.0%                  |

Pleasant Valley  
Ventura County

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Exhibit: Restricted Balance Detail

56 72553 0000000  
Form 13

| Resource                  | Description                                                  | 2016-17           | 2017-18    |
|---------------------------|--------------------------------------------------------------|-------------------|------------|
|                           |                                                              | Unaudited Actuals | Budget     |
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School | 389,098.70        | 403,251.70 |
| Total, Restricted Balance |                                                              | 389,098.70        | 403,251.70 |

| Description                                                                                                           | Resource Codes | Object Codes            | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                         |                              |                   |                       |
| 1) LCFF Sources                                                                                                       |                | 8010-8099               | 714,200.00                   | 714,200.00        | 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               | 27,212.08                    | 2,500.00          | -90.8%                |
| 5) TOTAL, REVENUES                                                                                                    |                |                         | 741,412.08                   | 716,700.00        | -3.3%                 |
| <b>B. EXPENDITURES</b>                                                                                                |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                              |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                                |                | 2000-2999               | 1,834.65                     | 2,000.00          | 9.0%                  |
| 3) Employee Benefits                                                                                                  |                | 3000-3999               | 190.88                       | 509.00            | 166.7%                |
| 4) Books and Supplies                                                                                                 |                | 4000-4999               | 80,826.67                    | 35,691.00         | -55.8%                |
| 5) Services and Other Operating Expenditures                                                                          |                | 5000-5999               | 266,783.55                   | 461,000.00        | 72.8%                 |
| 6) Capital Outlay                                                                                                     |                | 6000-6999               | 436,542.60                   | 217,500.00        | -50.2%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                                |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs                                                                          |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES                                                                                                |                |                         | 786,178.35                   | 716,700.00        | -8.8%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (44,766.27)                  | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                         |                              |                   |                       |
| 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%                  |
| 2) Other Sources/Uses                                                                                                 |                |                         |                              |                   |                       |
| a) Sources                                                                                                            |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |

| Description                                                    | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (44,766.27)                  | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 1,090,877.11                 | 1,046,110.84      | -4.1%                 |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 1,090,877.11                 | 1,046,110.84      | -4.1%                 |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 1,090,877.11                 | 1,046,110.84      | -4.1%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 1,046,110.84                 | 1,046,110.84      | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| 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                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                              |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                    |                |              |                              |                   |                       |
| Other Assignments                                              |                | 9780         | 1,046,110.84                 | 1,046,110.84      | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description                                         | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|-----------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                    |                |              |                              |                   |                       |
| 1) Cash                                             |                |              |                              |                   |                       |
| a) in County Treasury                               |                | 9110         | 423,503.48                   |                   |                       |
| 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         | 1,287.33                     |                   |                       |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                             |                | 9310         | 714,200.00                   |                   |                       |
| 6) Stores                                           |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                             |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                             |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                    |                |              | 1,138,990.81                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>            |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                         |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                               |                |              |                              |                   |                       |
| 1) Accounts Payable                                 |                | 9500         | 92,879.97                    |                   |                       |
| 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                               |                |              | 92,879.97                    |                   |                       |
| <b>J. DEFERRED OUTFLOWS OF RESOURCES</b>            |                |              |                              |                   |                       |

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

56 72553 0000000  
Form 14

| Description                                                    | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>LCFF SOURCES</b>                                            |                |              |                              |                   |                       |
| LCFF Transfers                                                 |                |              |                              |                   |                       |
| LCFF Transfers - Current Year                                  |                | 8091         | 714,200.00                   | 714,200.00        | 0.0%                  |
| LCFF/Revenue Limit Transfers - Prior Years                     |                | 8099         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES                                            |                |              | 714,200.00                   | 714,200.00        | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| All Other State Revenue                                        |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue                                            |                |              |                              |                   |                       |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Sales                                                          |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                     |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                       |                | 8660         | 3,512.08                     | 2,500.00          | -28.8%                |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                            |                |              |                              |                   |                       |
| All Other Local Revenue                                        |                | 8699         | 23,700.00                    | 0.00              | -100.0%               |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                     |                |              | 27,212.08                    | 2,500.00          | -90.8%                |
| TOTAL, REVENUES                                                |                |              | 741,412.08                   | 716,700.00        | -3.3%                 |

| Description                         | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|-------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>          |                |              |                              |                   |                       |
| Classified Support Salaries         |                | 2200         | 1,834.65                     | 2,000.00          | 9.0%                  |
| Other Classified Salaries           |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES          |                |              | 1,834.65                     | 2,000.00          | 9.0%                  |
| <b>EMPLOYEE BENEFITS</b>            |                |              |                              |                   |                       |
| STRS                                |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                |                | 3201-3202    | 0.00                         | 311.00            | New                   |
| OASDI/Medicare/Alternative          |                | 3301-3302    | 140.38                       | 153.00            | 9.0%                  |
| Health and Welfare Benefits         |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance              |                | 3501-3502    | 0.96                         | 1.00              | 4.2%                  |
| Workers' Compensation               |                | 3601-3602    | 49.54                        | 44.00             | -11.2%                |
| 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                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS            |                |              | 190.88                       | 509.00            | 166.7%                |
| <b>BOOKS AND SUPPLIES</b>           |                |              |                              |                   |                       |
| Books and Other Reference Materials |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies              |                | 4300         | 59,532.54                    | 31,691.00         | -46.8%                |
| Noncapitalized Equipment            |                | 4400         | 21,294.13                    | 4,000.00          | -81.2%                |
| TOTAL, BOOKS AND SUPPLIES           |                |              | 80,826.67                    | 35,691.00         | -55.8%                |

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

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| Description                                                       | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                   |                       |
| Subagreements for Services                                        |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                            |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 266,303.55                   | 316,000.00        | 18.7%                 |
| Transfers of Direct Costs                                         |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures    |                | 5800         | 480.00                       | 145,000.00        | 30108.3%              |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>266,783.55</b>            | <b>461,000.00</b> | <b>72.8%</b>          |
| <b>CAPITAL OUTLAY</b>                                             |                |              |                              |                   |                       |
| Land Improvements                                                 |                | 6170         | 352,519.60                   | 85,000.00         | -75.9%                |
| Buildings and Improvements of Buildings                           |                | 6200         | 37,523.00                    | 132,500.00        | 253.1%                |
| Equipment                                                         |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                             |                | 6500         | 46,500.00                    | 0.00              | -100.0%               |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>436,542.60</b>            | <b>217,500.00</b> | <b>-50.2%</b>         |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                   |                       |
| Debt Service                                                      |                |              |                              |                   |                       |
| Debt Service - Interest                                           |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, EXPENDITURES</b>                                        |                |              | <b>786,178.35</b>            | <b>716,700.00</b> | <b>-8.8%</b>          |

| Description                                        | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|----------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                         |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                      |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In            |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                     |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out           |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                          |                |              |                              |                   |                       |
| <b>SOURCES</b>                                     |                |              |                              |                   |                       |
| Other Sources                                      |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                            |                |              |                              |                   |                       |
| Proceeds from Capital Leases                       |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                        |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                        |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                           |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES                                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                               |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues           |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues             |                | 8990         | 0.00                         | 0.00              | 0.0%                  |

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Function

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Form 14

| Description                                                                                                            | Function Codes | Object Codes        | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                     |                |                     |                              |                   |                       |
| 1) LCFF Sources                                                                                                        |                | 8010-8099           | 714,200.00                   | 714,200.00        | 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           | 27,212.08                    | 2,500.00          | -90.8%                |
| 5) TOTAL REVENUES                                                                                                      |                |                     | 741,412.08                   | 716,700.00        | -3.3%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                             |                |                     |                              |                   |                       |
| 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                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                                      | 8000-8999      |                     | 786,178.35                   | 716,700.00        | -8.8%                 |
| 9) Other Outgo                                                                                                         | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL EXPENDITURES                                                                                                 |                |                     | 786,178.35                   | 716,700.00        | -8.8%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (44,766.27)                  | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                 |                |                     |                              |                   |                       |
| 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%                  |

| Description                                                    | Function Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (44,766.27)                  | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 1,090,877.11                 | 1,046,110.84      | -4.1%                 |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 1,090,877.11                 | 1,046,110.84      | -4.1%                 |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 1,090,877.11                 | 1,046,110.84      | -4.1%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 1,046,110.84                 | 1,046,110.84      | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| 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                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                    |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 1,046,110.84                 | 1,046,110.84      | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

Pleasant Valley  
Ventura County

Unaudited Actuals  
Deferred Maintenance Fund  
Exhibit: Restricted Balance Detail

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Form 14

| Resource                  | Description | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget |
|---------------------------|-------------|------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                         | 0.00              |

| Description                                                                                                           | Resource Codes | Object Codes            | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                         |                              |                   |                       |
| 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               | 2,434.38                     | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                                    |                |                         | 2,434.38                     | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>                                                                                                |                |                         |                              |                   |                       |
| 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                         | 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              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                                |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs                                                                          |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES                                                                                                |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 2,434.38                     | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                         |                              |                   |                       |
| 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%                  |
| 2) Other Sources/Uses                                                                                                 |                |                         |                              |                   |                       |
| a) Sources                                                                                                            |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |

| Description                                                    | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 2,434.38                     | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 307,079.82                   | 309,514.20        | 0.8%                  |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 307,079.82                   | 309,514.20        | 0.8%                  |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 307,079.82                   | 309,514.20        | 0.8%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 309,514.20                   | 309,514.20        | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| 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         | 309,514.20                   | 309,514.20        | 0.0%                  |
| 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              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description                                         | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|-----------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                    |                |              |                              |                   |                       |
| 1) Cash                                             |                |              |                              |                   |                       |
| a) in County Treasury                               |                | 9110         | 308,542.64                   |                   |                       |
| 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         | 971.56                       |                   |                       |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                         |                   |                       |
| 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                                     |                |              | 309,514.20                   |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>            |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL DEFERRED OUTFLOWS                          |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                               |                |              |                              |                   |                       |
| 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         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                 |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL LIABILITIES                                |                |              | 0.00                         |                   |                       |

| Description                                                    | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                         |                |              |                              |                   |                       |
| FEMA                                                           |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                      |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Restricted Levies - Other            |                |              |                              |                   |                       |
| Homeowners' Exemptions                                         |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>Taxes                             |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                        |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes               |                |              |                              |                   |                       |
| Other Restricted Levies<br>Secured Roll                        |                | 8615         | 0.00                         | 0.00              | 0.0%                  |
| 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              | 0.0%                  |
| Non-Ad Valorem Taxes<br>Parcel Taxes                           |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other                                                          |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes    |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                            |                | 8631         | 0.00                         | 0.00              | 0.0%                  |

| Description                                          | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>                           |                |              |                              |                   |                       |
| Classified Support Salaries                          |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| 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                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                             |                |              |                              |                   |                       |
| 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                         | 0.00              | 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                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                            |                |              |                              |                   |                       |
| Books and Other Reference Materials                  |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials 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%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              |                              |                   |                       |
| Subagreements for Services                           |                | 5100         | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                        | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and<br>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%                  |
| <b>CAPITAL OUTLAY</b>                                                              |                |              |                              |                   |                       |
| Land                                                                               |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements                                                                  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                                            |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment                                                                          |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                                              |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY                                                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out                                                                |                |              |                              |                   |                       |
| All Other Transfers Out to All Others                                              |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service                                                                       |                |              |                              |                   |                       |
| Repayment of State School Building Fund<br>Aid - Proceeds from Bonds               |                | 7435         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service - Interest                                                            |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                                                     |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES                                                                |                |              | 0.00                         | 0.00              | 0.0%                  |

Pleasant Valley  
Ventura County

Unaudited Actuals  
Building Fund  
Expenditures by Object

56 72553 0000000  
Form 21

| Description                                                      | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: State School Building Fund/<br>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%                  |

| Description                                                       | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>                                         |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                    |                |              |                              |                   |                       |
| Proceeds                                                          |                |              |                              |                   |                       |
| Proceeds from Sale of Bonds                                       |                | 8951         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings           |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources                                                     |                |              |                              |                   |                       |
| County School Bldg Aid                                            |                | 8961         | 0.00                         | 0.00              | 0.0%                  |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                           |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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              | 0.0%                  |
| <b>USES</b>                                                       |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                          |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES                                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                              |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

Unaudited Actuals  
Building Fund  
Expenditures by Function

56 72553 0000000  
Form 21

| Description                                                                                                            | Function Codes | Object Codes        | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                     |                |                     |                              |                   |                       |
| 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           | 2,434.38                     | 0.00              | -100.0%               |
| 5) TOTAL REVENUES                                                                                                      |                |                     | 2,434.38                     | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                             |                |                     |                              |                   |                       |
| 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                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                                      | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo                                                                                                         | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL EXPENDITURES                                                                                                 |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 2,434.38                     | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                 |                |                     |                              |                   |                       |
| 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%                  |

Unaudited Actuals  
Building Fund  
Expenditures by Function

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Form 21

| Description                                                    | Function Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 2,434.38                     | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 307,079.82                   | 309,514.20        | 0.8%                  |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 307,079.82                   | 309,514.20        | 0.8%                  |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 307,079.82                   | 309,514.20        | 0.8%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 309,514.20                   | 309,514.20        | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| 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         | 309,514.20                   | 309,514.20        | 0.0%                  |
| c) Committed                                                   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 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         | 0.00                         | 0.00              | 0.0%                  |

Pleasant Valley  
Ventura County

Unaudited Actuals  
Building Fund  
Exhibit: Restricted Balance Detail

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Form 21

| Resource                  | Description            | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 9010                      | Other Restricted Local | 309,514.20                   | 309,514.20        |
| Total, Restricted Balance |                        | 309,514.20                   | 309,514.20        |

| Description                                                                                                           | Resource Codes | Object Codes            | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                         |                              |                   |                       |
| 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               | 1,824,760.07                 | 1,583,000.00      | -13.2%                |
| 5) TOTAL, REVENUES                                                                                                    |                |                         | 1,824,760.07                 | 1,583,000.00      | -13.2%                |
| <b>B. EXPENDITURES</b>                                                                                                |                |                         |                              |                   |                       |
| 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               | 43,942.95                    | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures                                                                          |                | 5000-5999               | 0.00                         | 1,307,013.00      | New                   |
| 6) Capital Outlay                                                                                                     |                | 6000-6999               | 24,750.00                    | 1,307,012.00      | 5180.9%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                                |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs                                                                          |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES                                                                                                |                |                         | 68,692.95                    | 2,614,025.00      | 3705.4%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 1,756,067.12                 | (1,031,025.00)    | -158.7%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                         |                              |                   |                       |
| 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%                  |
| 2) Other Sources/Uses                                                                                                 |                |                         |                              |                   |                       |
| a) Sources                                                                                                            |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |

Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Object

| Description                                                    | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 1,756,067.12                 | (1,031,025.00)    | -158.7%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 1,825,621.80                 | 3,581,688.92      | 96.2%                 |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 1,825,621.80                 | 3,581,688.92      | 96.2%                 |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 1,825,621.80                 | 3,581,688.92      | 96.2%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 3,581,688.92                 | 2,550,663.92      | -28.8%                |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| 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         | 3,581,688.92                 | 2,550,663.92      | -28.8%                |
| 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              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description                                         | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|-----------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                    |                |              |                              |                   |                       |
| 1) Cash                                             |                |              |                              |                   |                       |
| a) in County Treasury                               |                | 9110         | 3,572,472.70                 |                   |                       |
| 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         | 9,216.22                     |                   |                       |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                         |                   |                       |
| 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                                     |                |              | 3,581,688.92                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>            |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL DEFERRED OUTFLOWS                          |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                               |                |              |                              |                   |                       |
| 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         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                 |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL LIABILITIES                                |                |              | 0.00                         |                   |                       |

| Description                                              | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Tax Relief Subventions                                   |                |              |                              |                   |                       |
| Restricted Levies - Other                                |                |              |                              |                   |                       |
| Homeowners' Exemptions                                   |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>Taxes                       |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| County and District Taxes                                |                |              |                              |                   |                       |
| Other Restricted Levies                                  |                |              |                              |                   |                       |
| Secured Roll                                             |                | 8615         | 0.00                         | 0.00              | 0.0%                  |
| 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              | 0.0%                  |
| Non-Ad Valorem Taxes                                     |                |              |                              |                   |                       |
| Parcel Taxes                                             |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other                                                    |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds                            |                |              |                              |                   |                       |
| Not Subject to LCFF Deduction                            |                | 8625         | 277,289.83                   | 375,000.00        | 35.2%                 |
| Penalties and Interest from                              |                |              |                              |                   |                       |
| Delinquent Non-LCFF                                      |                |              |                              |                   |                       |
| Taxes                                                    |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales                                                    |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                 |                | 8660         | 18,990.66                    | 8,000.00          | -57.9%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Mitigation/Developer Fees                                |                | 8681         | 1,528,479.58                 | 1,200,000.00      | -21.5%                |

| Description                                          | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                         |                |              |                              |                   |                       |
| Other Certificated Salaries                          |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                           |                |              |                              |                   |                       |
| Classified Support Salaries                          |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| 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                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                             |                |              |                              |                   |                       |
| 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                         | 0.00              | 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                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                            |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials      |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials                  |                | 4200         | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                        | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                   |                       |
| Subagreements for Services                                                         |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                                             |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance                                                                          |                | 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                         | 522,805.00        | New                   |
| Transfers of Direct Costs                                                          |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                                              |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 0.00                         | 784,208.00        | New                   |
| Communications                                                                     |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | 0.00                         | 1,307,013.00      | New                   |
| <b>CAPITAL OUTLAY</b>                                                              |                |              |                              |                   |                       |
| Land                                                                               |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements                                                                  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                                            |                | 6200         | 24,750.00                    | 1,307,012.00      | 5180.9%               |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment                                                                          |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                                              |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                                       |                |              | 24,750.00                    | 1,307,012.00      | 5180.9%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out                                                                |                |              |                              |                   |                       |
| All Other Transfers Out to All Others                                              |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service                                                                       |                |              |                              |                   |                       |
| Debt Service - Interest                                                            |                | 7438         | 0.00                         | 0.00              | 0.0%                  |

| Description                                                      | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: State School Building Fund/<br>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%                  |
| <b>OTHER SOURCES/USES</b>                                        |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                   |                |              |                              |                   |                       |
| Proceeds                                                         |                |              |                              |                   |                       |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings          |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources                                                    |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                          |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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              | 0.0%                  |
| <b>USES</b>                                                      |                |              |                              |                   |                       |
| Transfers of Funds from                                          |                |              |                              |                   |                       |

Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Function

56 72553 0000000  
Form 25

| Description                                                                                                            | Function Codes | Object Codes        | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                     |                |                     |                              |                   |                       |
| 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           | 1,824,760.07                 | 1,583,000.00      | -13.2%                |
| 5) TOTAL REVENUES                                                                                                      |                |                     | 1,824,760.07                 | 1,583,000.00      | -13.2%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                             |                |                     |                              |                   |                       |
| 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                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                                      | 8000-8999      |                     | 68,692.95                    | 2,614,025.00      | 3705.4%               |
| 9) Other Outgo                                                                                                         | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL EXPENDITURES                                                                                                 |                |                     | 68,692.95                    | 2,614,025.00      | 3705.4%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 1,756,067.12                 | (1,031,025.00)    | -158.7%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                 |                |                     |                              |                   |                       |
| 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%                  |

Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Function

56 72553 0000000  
Form 25

| Description                                                    | Function Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 1,756,067.12                 | (1,031,025.00)    | -158.7%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 1,825,621.80                 | 3,581,688.92      | 96.2%                 |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 1,825,621.80                 | 3,581,688.92      | 96.2%                 |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 1,825,621.80                 | 3,581,688.92      | 96.2%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 3,581,688.92                 | 2,550,663.92      | -28.8%                |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| 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         | 3,581,688.92                 | 2,550,663.92      | -28.8%                |
| c) Committed                                                   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 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         | 0.00                         | 0.00              | 0.0%                  |

Pleasant Valley  
Ventura County

Unaudited Actuals  
Capital Facilities Fund  
Exhibit: Restricted Balance Detail

56 72553 0000000  
Form 25

| Resource                  | Description            | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 9010                      | Other Restricted Local | 3,581,688.92                 | 2,550,663.92      |
| Total, Restricted Balance |                        | 3,581,688.92                 | 2,550,663.92      |

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

56 72553 0000000  
Form 51

| Description                                                                                                           | Resource Codes | Object Codes            | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                    |                |                         |                              |                   |                       |
| 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               | 23,582.48                    | 25,865.00         | 9.7%                  |
| 4) Other Local Revenue                                                                                                |                | 8600-8799               | 3,278,987.84                 | 2,975,231.00      | -9.3%                 |
| 5) TOTAL, REVENUES                                                                                                    |                |                         | 3,302,570.32                 | 3,001,096.00      | -9.1%                 |
| <b>B. EXPENDITURES</b>                                                                                                |                |                         |                              |                   |                       |
| 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                         | 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              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                                |                | 7100-7299,<br>7400-7499 | 3,283,610.00                 | 3,296,153.00      | 0.4%                  |
| 8) Other Outgo - Transfers of Indirect Costs                                                                          |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES                                                                                                |                |                         | 3,283,610.00                 | 3,296,153.00      | 0.4%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 18,960.32                    | (295,057.00)      | -1656.2%              |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                |                |                         |                              |                   |                       |
| 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%                  |
| 2) Other Sources/Uses                                                                                                 |                |                         |                              |                   |                       |
| a) Sources                                                                                                            |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

56 72553 0000000  
Form 51

| Description                                                    | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 18,960.32                    | (295,057.00)      | -1656.2%              |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 2,525,313.62                 | 2,544,273.94      | 0.8%                  |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 2,525,313.62                 | 2,544,273.94      | 0.8%                  |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 2,525,313.62                 | 2,544,273.94      | 0.8%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 2,544,273.94                 | 2,249,216.94      | -11.6%                |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| 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         | 2,544,273.94                 | 2,249,216.94      | -11.6%                |
| 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              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description                                         | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|-----------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                    |                |              |                              |                   |                       |
| 1) Cash                                             |                |              |                              |                   |                       |
| a) in County Treasury                               |                | 9110         | 2,537,692.66                 |                   |                       |
| 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         | 6,581.28                     |                   |                       |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                         |                   |                       |
| 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                                    |                |              | 2,544,273.94                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>            |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                         |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                               |                |              |                              |                   |                       |
| 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         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                 |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                               |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLUWS OF RESOURCES</b>             |                |              |                              |                   |                       |

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

| Description                                                            | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                                 |                |              |                              |                   |                       |
| All Other Federal Revenue                                              |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                             |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Voted Indebtedness Levies                    |                |              |                              |                   |                       |
| Homeowners' Exemptions                                                 |                | 8571         | 23,582.48                    | 25,865.00         | 9.7%                  |
| Other Subventions/In-Lieu<br>Taxes                                     |                | 8572         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                             |                |              | 23,582.48                    | 25,865.00         | 9.7%                  |
| <b>OTHER LOCAL REVENUE</b>                                             |                |              |                              |                   |                       |
| Other Local Revenue                                                    |                |              |                              |                   |                       |
| County and District Taxes<br>Voted Indebtedness Levies<br>Secured Roll |                | 8611         | 3,036,337.92                 | 2,961,231.00      | -2.5%                 |
| Unsecured Roll                                                         |                | 8612         | 163,200.41                   | 0.00              | -100.0%               |
| Prior Years' Taxes                                                     |                | 8613         | 6,662.32                     | 0.00              | -100.0%               |
| Supplemental Taxes                                                     |                | 8614         | 55,355.75                    | 0.00              | -100.0%               |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes            |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                               |                | 8660         | 17,431.44                    | 14,000.00         | -19.7%                |
| Net Increase (Decrease) in the Fair Value of Investments               |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                                    |                |              |                              |                   |                       |
| All Other Local Revenue                                                |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                                 |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                             |                |              | 3,278,987.84                 | 2,975,231.00      | -9.3%                 |
| TOTAL, REVENUES                                                        |                |              | 3,302,570.32                 | 3,001,096.00      | -9.1%                 |

Pleasant Valley  
Ventura County

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

56 72553 0000000  
Form 51

| Description                                                       | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget   | Percent<br>Difference |
|-------------------------------------------------------------------|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                     |                       |
| Debt Service                                                      |                |              |                              |                     |                       |
| Bond Redemptions                                                  |                | 7433         | 1,490,000.00                 | 1,590,000.00        | 6.7%                  |
| Bond Interest and Other Service<br>Charges                        |                | 7434         | 1,793,610.00                 | 1,706,153.00        | -4.9%                 |
| Debt Service - Interest                                           |                | 7438         | 0.00                         | 0.00                | 0.0%                  |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>3,283,610.00</b>          | <b>3,296,153.00</b> | <b>0.4%</b>           |
| <b>TOTAL, EXPENDITURES</b>                                        |                |              | <b>3,283,610.00</b>          | <b>3,296,153.00</b> | <b>0.4%</b>           |

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

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Form 51

| Description                                        | Resource Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|----------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                         |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                      |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In            |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                     |                |              |                              |                   |                       |
| To: General Fund                                   |                | 7614         | 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%                  |
| <b>OTHER SOURCES/USES</b>                          |                |              |                              |                   |                       |
| <b>SOURCES</b>                                     |                |              |                              |                   |                       |
| Other Sources                                      |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                        |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                        |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                           |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES                                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                               |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues           |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues             |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                           |                |              | 0.00                         | 0.00              | 0.0%                  |

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

56 72553 0000000  
Form 51

| Description                                                                                                            | Function Codes | Object Codes        | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------------------------------------------------------|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                     |                |                     |                              |                   |                       |
| 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           | 23,582.48                    | 25,865.00         | 9.7%                  |
| 4) Other Local Revenue                                                                                                 |                | 8600-8799           | 3,278,987.84                 | 2,975,231.00      | -9.3%                 |
| 5) TOTAL REVENUES                                                                                                      |                |                     | 3,302,570.32                 | 3,001,096.00      | -9.1%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                             |                |                     |                              |                   |                       |
| 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                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                                      | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo                                                                                                         | 9000-9999      | Except<br>7600-7699 | 3,283,610.00                 | 3,296,153.00      | 0.4%                  |
| 10) TOTAL EXPENDITURES                                                                                                 |                |                     | 3,283,610.00                 | 3,296,153.00      | 0.4%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 18,960.32                    | (295,057.00)      | -1656.2%              |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                                 |                |                     |                              |                   |                       |
| 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%                  |

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

56 72553 0000000  
Form 51

| Description                                                    | Function Codes | Object Codes | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 18,960.32                    | (295,057.00)      | -1656.2%              |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 2,525,313.62                 | 2,544,273.94      | 0.8%                  |
| b) Audit Adjustments                                           |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 2,525,313.62                 | 2,544,273.94      | 0.8%                  |
| d) Other Restatements                                          |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 2,525,313.62                 | 2,544,273.94      | 0.8%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 2,544,273.94                 | 2,249,216.94      | -11.6%                |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable                                                |                |              |                              |                   |                       |
| Revolving Cash                                                 |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| 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         | 2,544,273.94                 | 2,249,216.94      | -11.6%                |
| c) Committed                                                   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 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         | 0.00                         | 0.00              | 0.0%                  |

Pleasant Valley  
Ventura County

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

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Form 51

| Resource                  | Description            | 2016-17<br>Unaudited Actuals | 2017-18<br>Budget |
|---------------------------|------------------------|------------------------------|-------------------|
| 9010                      | Other Restricted Local | 2,544,273.94                 | 2,249,216.94      |
| Total, Restricted Balance |                        | 2,544,273.94                 | 2,249,216.94      |