

CONEJO VALLEY UNIFIED SCHOOL DISTRICT



2017 - 2018 Second Interim Financial Statements

Prepared locally using SACS

Board of Education Meeting
March 6, 2018

2017-18 Second Interim Financial Statements

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CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
2017/18 2ND INTERIM BUDGET
JANUARY 31, 2018

NET BEGINNING BALANCE JULY 1, 2017	27,569,225
Mandated Reserves	
Stores	138,667
Revolving Cash	43,616
Local Fiscal Stabilization Reserve	3,000,000
Reserve for Program Carryovers	2,048,532
3% Reserve for Contingency	<u>5,450,887</u>
	10,681,702
Local Reserves	
Reserve for Textbooks	1,767,509
Reserve for School Carryovers	465,597
Reserve for Pre-Paid Travel	<u>617</u>
	2,233,723
Undesignated Reserves	14,653,799
Estimated Incomes	<u>186,669,877</u>
Total Estimated Income and Beginning Balance	214,239,102
Estimated Expenditures	<u>194,763,568</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2018	<u><u>19,475,534</u></u>

BREAKDOWN OF NET ENDING BALANCE

Mandated Reserves	
Stores	138,667
Revolving Cash	43,616
Local Fiscal Stabilization Reserve	3,000,000
3% Reserve for Contingency	<u>5,842,907</u>
	9,025,190
Local Reserves	
Reserve for Stop Loss Exemption Claim	1,000,000
Undesignated Reserves	<u>9,450,344</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2018	<u><u>19,475,534</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF CASH BALANCE
2017/18 2ND INTERIM BUDGET
JANUARY 31, 2018

CASH IN COUNTY TREASURY - JULY 1, 2017		32,360,740
Add: Cash Receipts July 1, 2017 through January 31, 2018		
Accounts Receivable	6,758,895	
Due from Other Funds	273,438	
Income	108,135,071	
Stores	(23,757)	
Prepaid Expenditures	0	115,143,647
 TOTAL CASH AVAILABLE		 147,504,387
 Deduct: Expenditures July 1, 2017 through January 31, 2018		
Accounts Payable	3,038,131	
Expenditures	100,535,323	
Due to Other Funds	211,557	
Deferred Revenue	1,393,696	
Good Faith Trans Loan	(24,565,000)	80,613,707
 CASH IN COUNTY TREASURY - JANUARY 31, 2018		 <u><u>66,890,680</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2017/18 2ND INTERIM BUDGET
JANUARY 31, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/18	2017/18 PROJECTED BUDGET
LOCAL CONTROL FUNDING FORMULA					
8011	State Aid - LCFF	38,048,335	38,360,086	31,359,790	38,494,447
8011	State Aid - LCFF Pupil Transportation	178,517	178,517	0	178,517
8011	State Aid - LCFF Pupil Transportation Spec Ed	611,400	611,400	0	611,400
8011	State Aid - LCFF TARGET Instru Block Grant	1,259,001	1,259,001	0	1,259,001
8011	State Aid - LCFF FLEX Programs	16,063,774	16,063,774	0	16,063,774
8012	Education Protection Account	6,561,867	5,150,965	4,003,736	5,150,965
8021	Tax Relief Subventions	760,071	732,898	396,650	732,898
8029	Other Subventions	18	16	24	16
8041	Secured Roll Taxes	87,167,594	92,205,448	52,788,508	92,205,448
8042	Unsecured Roll Taxes	2,375,739	2,654,035	2,443,573	2,654,035
8043	Prior Years' Taxes	140,044	112,034	232,249	112,034
8044	Supplemental Taxes	801,925	905,429	887,353	905,429
8045	Education Revenue Aug Fund	1,086,309	(33,322)	1,216,573	(33,322)
8047	Community Redevelopment Funds	2,652,896	0	1,672,939	0
8081	Royalties and Bonuses	196	13	0	13
8089	Non LCFF Adjustment	(98)	(7)	0	(7)
8096	Charter School Property Taxes In-Lieu	(3,871,136)	(4,048,997)	(1,681,269)	(4,048,997)
	TOTAL REVENUE	153,836,452	154,151,290	93,320,126	154,285,651
FEDERAL					
8181	Special Ed PL94-142	3,132,457	3,132,457	0	3,132,457
8182	Special Ed Preschool	285,280	285,280	0	285,280
8290	Advanced Placement	9,000	9,000	2,333	9,000
8290	IASATitle I	1,235,510	1,956,167	690,187	1,956,167
8290	Title IIA	403,937	464,823	177,774	527,183
8290	Title III Part A (LEP)	160,970	160,970	85,583	191,982
8290	Title III-Immigration Education Program	30,531	37,403	18,564	37,379
8290	Carl Perkins - Vocational Education	100,343	86,021	0	86,021
	TOTAL FEDERAL REVENUE	5,358,028	6,132,121	974,441	6,225,469
STATE					
8311	Special Ed Infant	191,321	191,321	106,870	191,321
8550	Mandated Costs	711,268	748,707	748,707	748,707
8550	Mandated Costs One-Time Back-Log	2,654,911	2,697,404	899,135	2,697,404
8560	Lottery	3,572,118	3,668,315	1,069,434	3,668,315
8560	Lottery Prior Year	0	0	146,683	146,683
8590	After School Education-Conejo	112,275	122,605	0	122,605
8590	After School Education-Glenwood	112,275	122,605	178,215	122,605
8590	California Clean Energy Jobs	812,983	2,051,602	0	2,051,602
8590	Career Pathway Trust	0	406,924	2,051,602	374,938
8590	County SELPA Mental Health ISES	701,288	585,699	84,943	551,870
8590	Special Ed Student Workability	121,166	121,166	41,459	116,267
8590	High School Exit Exam	0	4,094	4,093	4,094
8590	California English Language	11,000	11,000	990	11,990
8590	California Partnership	169,840	169,840	43,033	169,840
8590	Medi Cal Billing	0	0	29,942	51,121
8590	Medi Cal Administrative	75,000	181,840	181,840	181,840
8590	Pupil Testing Incentive	30,000	65,444	80,213	80,213
8590	Mental Health SELPA Reimburse	700,000	700,000	22,555	700,000
8590	Tobacco Use Prevention	178,260	382,519	382,519	382,519
8590	Infant Discretionary Grant	0	6,506	4,880	6,506
	TOTAL STATE REVENUE	10,153,705	12,237,591	6,077,113	12,380,440

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2017/18 2ND INTERIM BUDGET
JANUARY 31, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/18	2017/18 PROJECTED BUDGET
LOCAL					
8631	Sale of Equipment & Supplies	10,000	10,000	415	10,000
8650	Rentals & Leases - Civic Center	407,000	407,000	107,051	407,000
8650	Rentals & Leases - Carden	239,000	239,000	139,000	239,000
8650	Rentals & Leases - MATES	104,564	104,564	60,996	104,564
8650	Rentals & Leases - BRIDGES	161,736	161,736	81,162	161,736
8650	Rentals & Leases - Sites	23,298	24,171	33,603	41,515
8660	Interest	400,000	400,000	144,973	500,000
8677	Interagency Revenues Miscellaneous	121,174	466,257	174,082	466,257
8689	Transportation Fees	40,000	44,000	35,526	43,000
8689	Other Fees (Ath, Co-Curr & Band)	190,000	321,644	264,709	347,944
8691	Non-LCFF 50% Reduction	98	7	0	7
8699	Other Local Income	150,000	692,057	903,031	955,106
8699	Advanced Placement Testing	410,000	479,210	69,460	479,210
8699	Connect-Ed	8,000	8,000	500	2,000
8699	Donations/Field Trips	0	511,032	941,669	946,765
8699	E-Rate Income	42,300	42,300	317	108,100
8699	Community Enhancement	0	2,956	2,957	2,956
8699	Outdoor Education	282,375	280,960	7,055	279,750
8699	PreSat Testing	94,000	94,000	58,218	94,000
8699	Safety Funds from JPA	57,000	107,659	250	107,659
8699	Sage Grant	45,000	40,566	3,043	48,043
8699	Park Oaks Outreach Program	0	379	379	379
8699	University Preschool	140,000	140,000	123,333	140,000
8699	Way to Grow	0	5,536	5,536	5,536
	TOTAL LOCAL FUNDS	<u>2,925,545</u>	<u>4,583,034</u>	<u>3,157,265</u>	<u>5,490,527</u>
INCOMING TRANSFERS					
8710	Out-of-District Tuition	40,000	40,000	(4,694)	40,000
8792	SELPA Transfer Spec Ed Master Plan	8,056,254	8,056,254	4,419,284	8,056,254
8792	SELPA Transfer Special Education	191,712	191,536	191,536	191,536
	TOTAL INCOMING TRANSFERS	<u>8,287,966</u>	<u>8,287,790</u>	<u>4,606,126</u>	<u>8,287,790</u>
8000	TOTAL INCOME	<u>180,561,696</u>	<u>185,391,826</u>	<u>108,135,071</u>	<u>186,669,877</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2017/18 2ND INTERIM BUDGET
JANUARY 31, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/18	2017/18 PROJECTED BUDGET
1100	Teacher Salaries	75,172,416	75,735,913	40,741,951	76,130,123
1100	Column	300,000	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	5,667,104	5,653,459	3,274,294	5,705,915
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	8,031,897	7,986,450	4,599,565	7,974,117
1900	Other Certificated Salaries	644,496	684,246	389,741	684,246
	TOTAL CERTIFICATED SALARIES	89,815,913	90,060,068	49,005,550	90,494,401
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	5,412,636	5,402,329	3,125,980	5,438,823
2200	M&O Int/Transp/Health Clerks	8,879,604	8,769,897	4,928,457	8,616,113
2300	Class Directors & Supv Salaries	1,595,443	1,456,624	800,197	1,391,918
2400	Secretarial & Clerical Salaries	7,429,538	7,633,098	4,235,673	7,595,832
2900	Other Class Salaries	1,553,527	1,528,782	1,204,596	1,592,490
	TOTAL CLASSIFIED SALARIES	24,870,748	24,790,730	14,294,903	24,635,176
3100	STRS	12,869,879	12,974,990	6,981,995	13,022,678
3200	PERS	3,175,059	3,227,481	1,778,775	3,191,322
3300	OASDI/Medicare	3,001,820	3,042,191	1,700,825	3,030,344
3400	Health & Welfare	20,955,045	21,010,166	10,759,247	20,824,521
3500	SUI	56,581	57,347	26,073	57,402
3600	Workers' Compensation	1,968,496	1,962,704	1,097,985	1,974,939
3700	Retiree Benefits	474,213	474,213	275,289	474,213
3900	Other Benefits	29,278	29,278	17,047	29,278
	TOTAL BENEFITS	42,530,371	42,778,370	22,637,236	42,604,697
4100	Textbooks	1,851,004	4,594,255	2,978,644	4,658,322
4200	Other Books	8,300	57,669	72,691	76,834
4300	Materials and Supplies	6,426,398	8,895,861	1,850,400	9,087,303
4400	Non-Capitalized Furn/Equip	442,096	513,242	254,357	617,814
	TOTAL BOOKS AND SUPPLIES	8,727,798	14,061,027	5,156,091	14,440,273
5120	Professional Services-Transportation	2,025,000	2,025,000	752,190	2,025,000
5200	Travel & Conferences	304,285	542,291	279,800	567,869
5300	Dues & Membership	56,700	94,290	75,530	93,690
5400	Insurance	1,360,338	1,362,048	1,352,493	1,356,261
5500	Operation & Housekeeping Services	4,112,600	4,162,600	2,851,911	4,512,600
5600	Rentals, Leases & Repairs	1,820,191	3,087,392	1,528,331	3,160,822
5700	Interprogram Chrgs (Postage, CopyCtr)	(325,585)	(335,407)	(146,299)	(336,141)
5800	Prof/Consult Serv & Oper Expenses	5,813,396	6,580,663	2,024,531	6,877,926
5900	Communications	722,663	722,263	278,389	721,763
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	15,889,588	18,241,140	8,996,876	18,979,790

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2017/18 2ND INTERIM BUDGET
JANUARY 31, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/18	2017/18 PROJECTED BUDGET
6400	Equipment	120,000	120,000	0	189,800
	TOTAL CAPITAL OUTLAY	<u>120,000</u>	<u>120,000</u>	<u>0</u>	<u>189,800</u>
7100	Excess Costs-Special Education	0	10,000	0	10,000
7100	Excess Costs-Special Education	2,170,203	2,153,749	1,169	2,153,749
7100	Other Transfers - County Sp Ed ADA	366,000	366,000	168,893	311,291
7300	Direct & Indirect Support-Adult Ed	(171,020)	(171,020)	(99,762)	(171,020)
	Direct & Indirect Support-Child Care	(378,358)	(383,158)	0	(383,158)
7600	Interfund Transfers				
	Adult Education Power Program	5,000	0	0	0
	Deferred Maintenance Transfer	0	94,365	94,365	94,365
	Health and Welfare Transfer	0	0	0	1,000,000
	Child Care Mandatory to Alleviate Deficit	0	280,000	280,000	404,204
	TOTAL OTHER OUTGO	<u>1,991,825</u>	<u>2,349,936</u>	<u>444,665</u>	<u>3,419,431</u>
	TOTAL 1000-7000	<u>183,946,243</u>	<u>192,401,271</u>	<u>100,535,323</u>	<u>194,763,568</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
UNRESTRICTED FUNDS
2017/18 2ND INTERIM BUDGET
JANUARY 31, 2018

NET BEGINNING BALANCE JULY 1, 2017	25,520,679
Mandated Reserves	
Stores	138,667
Revolving Cash	43,616
Local Fiscal Stabilization Reserve	3,000,000
3% Reserve for Contingency	5,450,887
	8,633,170
Local Reserves	
Reserve for Textbooks	1,767,509
Reserve for School Carryovers	465,597
Reserve for Pre-Paid Travel	617
	2,233,723
Undesignated Reserves	14,653,799
Estimated Incomes	143,786,481
Total Estimated Income and Beginning Balance	169,307,160
Estimated Expenditures	149,831,630
NET ESTIMATED ENDING BALANCE - JUNE 30, 2018	19,475,534

BREAKDOWN OF NET ENDING BALANCE

Mandated Reserves	
Stores	138,667
Revolving Cash	43,616
Local Fiscal Stabilization Reserve	3,000,000
3% Reserve for Contingency	5,842,907
	9,025,190
Local Reserves	
Reserve for Stop Loss Exemption Claim	1,000,000
Undesignated Reserves	9,450,344
NET ESTIMATED ENDING BALANCE - JUNE 30, 2018	19,475,534

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2017/18 2ND INTERIM BUDGET
UNRESTRICTED FUNDS
JANUARY 31, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/18	2017/18 PROJECTED BUDGET
LOCAL CONTROL FUNDING FORMULA					
8011	State Aid -LCFF	38,048,335	38,360,086	31,359,790	38,494,447
8011	State Aid - LCFF Pupil Transportation	178,517	178,517	0	178,517
8011	State Aid - LCFF Pupil Transportation Spec Ed	611,400	611,400	0	611,400
8011	State Aid - LCFF TARGET Instru Block Grant	1,259,001	1,259,001	0	1,259,001
8011	State Aid - LCFF FLEX Programs	16,063,774	16,063,774	0	16,063,774
8012	Education Protection Account	6,561,867	5,150,965	4,003,736	5,150,965
8021	Tax Relief Subventions	760,071	732,898	396,650	732,898
8029	Other Subventions	18	16	24	16
8041	Secured Roll Taxes	87,167,594	92,205,448	52,788,508	92,205,448
8042	Unsecured Roll Taxes	2,375,739	2,654,035	2,443,573	2,654,035
8043	Prior Years' Taxes	140,044	112,034	232,249	112,034
8044	Supplemental Taxes	801,925	905,429	887,353	905,429
8045	Education Revenue Aug Fund	1,086,309	(33,322)	1,216,573	(33,322)
8047	Community Redevelopment Funds	2,652,896	0	1,672,939	0
8081	Royalties and Bonuses	196	13	0	13
8089	Non Revenue Limit Adjustment	(98)	(7)	0	(7)
8096	Charter School Property Taxes In-Lieu	(3,871,136)	(4,048,997)	(1,681,269)	(4,048,997)
	TOTAL LOCAL CONTROL FUNDING	153,836,452	154,151,290	93,320,126	154,285,651
FEDERAL					
8290	Advanced Placement	9,000	9,000	2,333	9,000
	TOTAL FEDERAL REVENUE	9,000	9,000	2,333	9,000
STATE					
8550	Mandated Costs	711,268	748,707	748,707	748,707
8550	Mandated Costs One-Time Back-Log	2,654,911	2,697,404	899,135	2,697,404
8560	Lottery	2,721,614	2,760,691	1,053,057	2,760,691
8560	Lottery Prior Year	0	0	52,616	52,616
8590	California English Language	11,000	11,000	990	11,990
8590	High School Exit Exam	0	4,094	4,093	4,094
8590	Medi Cal Billing	0	0	29,942	51,121
8590	Medi Cal Administrative	75,000	181,840	181,840	181,840
8590	Pupil Testing Incentive	30,000	65,444	80,213	80,213
	TOTAL STATE REVENUE	6,203,793	6,469,180	3,050,593	6,588,676
LOCAL					
8631	Sale of Equipment & Supplies	10,000	10,000	415	10,000
8650	Rentals & Leases - Civic Center	407,000	407,000	107,051	407,000
8650	Rentals & Leases - Carden	239,000	239,000	139,000	239,000
8650	Rentals & Leases - MATES	104,564	104,564	60,996	104,564
8650	Rentals & Leases - BRIDGES	161,736	161,736	81,162	161,736
8650	Rentals & Leases - Sites	23,298	24,171	33,603	41,515
8660	Interest	400,000	400,000	144,973	500,000
8677	Interagency Revenues Miscellaneous	121,174	121,174	47,999	121,174
8689	Transportation Fees	40,000	44,000	35,526	43,000
8689	Other Fees (Ath, Co-Curr & Band)	190,000	321,644	264,709	347,944
8691	Non-LCFF 50% Reduction	98	7	0	7
8699	Other Local Income	150,000	255,707	363,465	366,586
8699	Advanced Placement Testing	410,000	479,210	69,460	479,210

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2017/18 2ND INTERIM BUDGET
UNRESTRICTED FUNDS
JANUARY 31, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/18	2017/18 PROJECTED BUDGET
8699	Donations/Field Trips	0	511,032	941,669	946,765
8699	E-Rate Income	42,300	42,300	317	108,100
8699	Outdoor Education	282,375	280,960	7,055	279,750
8699	PreSat Testing	94,000	94,000	58,218	94,000
8699	Safety Funds from JPA	57,000	107,659	250	107,659
8699	Connect-Ed	8,000	8,000	500	2,000
	TOTAL LOCAL FUNDS	<u>2,740,545</u>	<u>3,612,164</u>	<u>2,356,368</u>	<u>4,360,010</u>
INCOMING TRANSFERS					
8710	Out-of-District Tuition	40,000	40,000	(4,694)	40,000
8980	Contributions to Restricted Programs				
	Special Education-Basic IDEA	(13,029,913)	(13,036,759)	0	(13,019,635)
	Special Education-Paraprofessionals	(2,416,361)	(2,482,976)	0	(2,481,393)
	Special Education Preschool Program	(852,770)	(824,036)	0	(824,036)
	Routine Restricted Maintenance	(5,233,561)	(5,216,008)	0	(5,171,792)
	TOTAL INCOMING TRANSFERS	<u>(21,492,605)</u>	<u>(21,519,779)</u>	<u>(4,694)</u>	<u>(21,456,856)</u>
	TOTAL INCOME	<u>141,297,185</u>	<u>142,721,855</u>	<u>98,724,726</u>	<u>143,786,481</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2017/18 2ND INTERIM BUDGET
UNRESTRICTED FUNDS
JANUARY 31, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/18	2017/18 PROJECTED BUDGET
1100	Teacher Salaries	63,614,384	63,560,246	34,516,637	63,891,382
1100	Column	300,000	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	4,588,415	4,524,626	2,614,225	4,529,320
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	7,448,320	7,386,631	4,247,089	7,374,813
1900	Other Certificated Salaries	214,998	247,777	139,209	247,777
	TOTAL CERTIFICATED SALARIES	76,166,117	75,719,280	41,517,159	76,043,292
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	1,046,889	1,060,976	780,542	1,089,719
2200	M&O lmt/Transp/Health Clerks	6,025,292	5,891,203	3,345,627	5,809,310
2300	Class Directors & Supv Salaries	1,129,752	1,054,124	568,209	989,418
2400	Secretarial & Clerical Salaries	7,240,940	7,233,034	4,080,394	7,198,794
2900	Other Class Salaries	1,342,500	1,369,038	989,468	1,432,746
	TOTAL CLASSIFIED SALARIES	16,785,373	16,608,375	9,764,240	16,519,987
3100	STRS	10,956,063	10,946,916	5,932,271	10,977,655
3200	PERS	2,162,283	2,170,657	1,197,305	2,146,958
3300	OASDI/Medicare	2,218,470	2,238,270	1,270,285	2,228,821
3400	Health & Welfare	16,560,841	16,502,861	8,502,156	16,370,928
3500	SUI	45,714	45,752	20,196	45,767
3600	Workers' Compensation	1,592,152	1,571,967	889,779	1,582,684
3700	Retiree Benefits	373,431	363,431	214,544	363,431
3900	Other Benefits	29,278	29,278	16,014	29,278
	TOTAL BENEFITS	33,938,232	33,869,132	18,042,549	33,745,522
4100	Textbooks	1,000,000	2,767,509	1,152,911	2,767,509
4200	Other Books	1,300	4,300	28,998	4,604
4300	Materials and Supplies	4,520,649	5,697,094	1,323,968	5,965,921
4400	Non-Capitalized Furn/Equip	378,996	411,164	127,692	497,619
	TOTAL BOOKS AND SUPPLIES	5,900,945	8,880,067	2,633,568	9,235,653
5120	Professional Services-Transportation	2,025,000	2,025,000	729,603	2,025,000
5200	Travel & Conferences	242,350	227,427	145,063	233,579
5300	Dues & Membership	52,200	54,790	54,324	54,190
5400	Insurance	1,360,338	1,362,048	1,352,493	1,356,261
5500	Operation & Housekeeping Services	4,112,600	4,162,600	2,849,503	4,512,600
5600	Rentals, Leases & Repairs	1,018,924	1,016,742	752,740	1,090,172
5700	Interprogram Chrgs (Postage, Printing)	(337,968)	(348,290)	(173,540)	(349,848)
5800	Prof/Consult Serv & Oper Expenses	2,992,758	3,388,426	926,828	3,510,145
5900	Communications	722,663	722,263	278,262	721,763
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	12,188,865	12,611,006	6,915,276	13,153,862

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2017/18 2ND INTERIM BUDGET
UNRESTRICTED FUNDS
JANUARY 31, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/18	2017/18 PROJECTED BUDGET
6400	Equipment	0	0	0	69,800
	TOTAL CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>	<u>69,800</u>
7100	Excess Costs-Special Education	10,000	10,000	0	10,000
7100	Other Transfers - County Sp Ed ADA	366,000	366,000	168,893	311,291
7300	Direct & Indirect Support-Adult Ed	(171,020)	(171,020)	(99,762)	(171,020)
	Direct & Indirect Support-Child Care	(378,358)	(383,158)	0	(383,158)
	Indirect Support-Restricted Prgms	(129,422)	(201,289)	0	(202,168)
7600	Interfund Transfers				
	Adult Education Power Program	5,000	0	0	0
	Deferred Maintenance Transfer	0	94,365	94,365	94,365
	Health and Welfare Transfer	0	0	0	1,000,000
	Child Care Mandatory to Alleviate Deficit	0	280,000	280,000	404,204
	TOTAL OTHER OUTGO	<u>(297,800)</u>	<u>(5,102)</u>	<u>443,496</u>	<u>1,063,514</u>
	TOTAL 1000-7000	<u>144,681,732</u>	<u>147,682,758</u>	<u>79,316,289</u>	<u>149,831,630</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
RESTRICTED FUNDS
2017/18 2ND INTERIM BUDGET
JANUARY 31, 2018

NET BEGINNING BALANCE JULY 1, 2017	2,048,546
Estimated Incomes	<u>42,883,396</u>
Total Estimated Income and Beginning Balance	44,931,942
Estimated Expenditures	<u>44,931,938</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2018	<u><u>0</u></u>
<hr/>	
BREAKDOWN OF NET ENDING BALANCE	
Reserve for Program Carryovers	0
NET ESTIMATED ENDING BALANCE - JUNE 30, 2018	<u><u>0</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2017/18 2ND INTERIM BUDGET
RESTRICTED FUNDS
JANUARY 31, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/18	2017/18 PROJECTED BUDGET
FEDERAL					
8181	Special Ed PL94-142	3,132,457	3,132,457	0	3,132,457
8182	Special Ed Preschool	285,280	285,280	0	285,280
8290	IASA Title I	1,235,510	1,956,167	690,187	1,956,167
8290	Title IIA	403,937	464,823	177,774	527,183
8290	Title III Part A (LEP)	160,970	160,970	85,583	191,982
8290	Immigration Education Program	30,531	37,403	18,564	37,379
8290	Carl Perkins - Vocational Education	100,343	86,021	0	86,021
	TOTAL FEDERAL REVENUE	5,349,028	6,123,121	972,108	6,216,469
STATE					
8311	Special Ed Infant	191,321	191,321	106,870	191,321
8560	Lottery	850,504	907,624	16,377	907,624
8560	Lottery Prior Year	0	0	94,067	94,067
8590	After School Education-Conejo	112,275	122,605	178,215	122,605
8590	After School Education-Glenwood	112,275	122,605	0	122,605
8590	California Clean Energy Jobs	812,983	2,051,602	2,051,602	2,051,602
8590	Career Pathway Trust	0	406,924	0	374,938
8590	County SELPA Mental Health ISES	701,288	585,699	84,943	551,870
8590	Special Ed Student Workability	121,166	121,166	41,459	116,267
8590	California Partnership	169,840	169,840	43,033	169,840
8590	Non Public Sch Mental Health SELPA Reimburse	700,000	700,000	22,555	700,000
8590	Tobacco Use Prevention	178,260	382,519	382,519	382,519
8590	Infant Discretionary Grant	0	6,506	4,880	6,506
	TOTAL STATE REVENUE	3,949,912	5,768,411	3,026,520	5,791,764
LOCAL					
8677	Interagency Revenues Miscellaneous	0	345,083	126,083	345,083
8699	Other Local Income	0	436,350	539,566	588,520
8699	Community Enhancement	0	2,956	2,957	2,956
8699	Sage Grant	45,000	40,566	3,043	48,043
8699	Park Oaks Outreach Program	0	379	379	379
8699	University Preschool Program	140,000	140,000	123,333	140,000
8699	Way to Grow	0	5,536	5,536	5,536
	TOTAL LOCAL FUNDS	185,000	970,870	800,897	1,130,517
INCOMING TRANSFERS					
8792	SELPA Transfer Spec Ed Master Plan	8,056,254	8,056,254	4,419,284	8,056,254
8792	SELPA Transfer Spec Ed	191,712	191,536	191,536	191,536
8980	Contributions from General Fund				
	Special Education-Basic IDEA	13,029,913	13,036,759	0	13,019,635
	Special Education -Paraprofessionals	2,416,361	2,482,976	0	2,481,393
	Special Education-Preschool Program	852,770	824,036	0	824,036
	Routine Restricted Maintenance	5,233,561	5,216,008	0	5,171,792
	TOTAL INCOMING TRANSFERS	29,780,571	29,807,569	4,610,820	29,744,646
8000	TOTAL INCOME	39,264,511	42,669,971	9,410,345	42,883,396

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2017/18 2ND INTERIM BUDGET
RESTRICTED FUNDS
JANUARY 31, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/18	2017/18 PROJECTED BUDGET
1100	Teacher Salaries	11,558,032	12,175,667	6,225,314	12,238,741
1200	Counselors, Psychs, Librarians & Nurses	1,078,689	1,128,833	660,070	1,176,595
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	583,577	599,819	352,476	599,304
1900	Other Certificated Salaries	429,498	436,469	250,532	436,469
	TOTAL CERTIFICATED SALARIES	13,649,796	14,340,788	7,488,391	14,451,109
2100	IA's Occ Ther/Coachs/Class Advs/Tutors	4,365,747	4,341,353	2,345,439	4,349,104
2200	M&O Int/Transp/Health Clerks	2,854,312	2,878,694	1,582,830	2,806,803
2300	Class Directors & Supv Salaries	465,691	402,500	231,987	402,500
2400	Secretarial & Clerical Salaries	188,598	400,064	155,278	397,038
2900	Other Class Salaries	211,027	159,744	215,128	159,744
	TOTAL CLASSIFIED SALARIES	8,085,375	8,182,355	4,530,663	8,115,189
3100	STRS	1,913,816	2,028,074	1,049,724	2,045,023
3200	PERS	1,012,776	1,056,824	581,470	1,044,364
3300	OASDI/Medicare	783,350	803,921	430,540	801,523
3400	Health & Welfare	4,394,204	4,507,305	2,257,092	4,453,593
3500	SUI	10,867	11,595	5,877	11,635
3600	Workers' Compensation	376,344	390,737	208,207	392,255
3700	Retiree Benefits	100,782	110,782	60,744	110,782
3900	Other Benefits	0	0	1,033	0
	TOTAL BENEFITS	8,592,139	8,909,238	4,594,687	8,859,175
4100	Textbooks	851,004	1,826,746	1,825,733	1,890,813
4200	Other Books	7,000	53,369	43,692	72,230
4300	Materials and Supplies	1,905,749	3,198,767	526,432	3,121,382
4400	Non-Capitalized Furn/Equip	63,100	102,078	126,665	120,195
	TOTAL BOOKS AND SUPPLIES	2,826,853	5,180,960	2,522,523	5,204,620
5120	Professional Services-Transportation	0	0	22,587	0
5200	Travel & Conferences	61,935	314,864	134,737	334,290
5300	Dues & Membership	4,500	39,500	21,206	39,500
5500	Operation & Housekeeping Services	0	0	2,409	0
5600	Rentals, Leases & Repairs	801,267	2,070,650	775,591	2,070,650
5700	Interprogram Chrgs (Postage, Printing)	12,383	12,883	27,241	13,707
5800	Prof/Consult Serv & Oper Expenses	2,820,638	3,192,237	1,097,703	3,367,781
5900	Communications	0	0	127	0
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	3,700,723	5,630,134	2,081,601	5,825,928

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2017/18 2ND INTERIM BUDGET
RESTRICTED FUNDS
JANUARY 31, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/18	2017/18 PROJECTED BUDGET
6400	Equipment	120,000	120,000	0	120,000
	TOTAL CAPITAL OUTLAY	<u>120,000</u>	<u>120,000</u>	<u>0</u>	<u>120,000</u>
7100	Excess Costs	2,160,203	2,153,749	1,169	2,153,749
7300	Direct & Indirect Support-General Fund	129,422	201,289	0	202,168
	TOTAL OTHER OUTGO	<u>2,289,625</u>	<u>2,355,038</u>	<u>1,169</u>	<u>2,355,917</u>
	TOTAL 1000-7000	<u>39,264,511</u>	<u>44,718,513</u>	<u>21,219,034</u>	<u>44,931,938</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2017/18 2ND INTERIM BUDGET
JANUARY 31, 2018

EXHIBIT A

LOCAL CONTROL FUNDING FORMULA (LCFF)

LCFF TARGET FUNDING CALCULATION 2020-21

ADA Unduplicated As A % of Enrollment 3yr average 25.21% 1.560%

	ADA	Base Funding	Add-On	Supp	Concen	Target
Grades K-3	4,544.92	7,193	748	400	0	37,910,929
Grades 4-6	3,923.41	7,301	0	368	0	30,089,088
Grades 7-8	2,934.06	7,518	0	379	0	23,170,441
Grades 9-12	6,945.92	8,712	227	451	0	65,220,135
TOTAL BASE	18,348.31	143,907,544	4,976,324	7,506,726	0.00	156,390,594

Targeted Instructional Improvement 1,259,001
Transportation 789,917

LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET **158,439,512**

LCFF INITIAL FUNDING CALCULATION (2012-13)

Calculate Local Control Funding Formula (LCFF) Floor

	2012-13 Rate	2017-18 ADA	
Current Year Funded ADA Times Base Per ADA	5,323.57	18,348.31	97,678,513
2012-13 Categorical Programs			18,112,692
LCFF Gap Funding Prior Year	1,912.98	18,348.31	35,099,950
TOTAL LOCAL CONTROL FUNDING CALCULATION FLOOR			150,891,154

LCFF 2017-18 ENTITLEMENT CALCULATION

Local Control Funding Formula (LCFF) Target 158,439,512
Local Control Funding Formula (LCFF) Floor (150,891,154)
Difference/GAP 7,548,358

Difference/GAP Multiplied by 2017-18 Funding Rate of 44.97% **3,394,497 ***

Economic Recovery Payment 0
Local Control Funding Formula (LCFF) Entitlement Before Minimum State Aid Provision **154,285,651**

Adult Education Revenue Limit Transfer 0
Local Control Funding Formula Sub-Total **154,285,651**

Estimated County ADA Transfer (311,291)

Net Local Control Funding Formula Entitlement Before Minimum State Aid Provision **153,974,360**

*2017-18 Gap Funding	3,394,497
Declining Enrollment 312.32 ADA	<u>(2,260,028)</u>
2017-18 Additional Funding	<u>1,134,469</u>

2017-18 State Aid	56,607,139
EPA Funding	5,150,965
Property Taxes	96,576,544
Property Taxes In-Lieu	<u>(4,048,997)</u>
Total 2017-18 LCFF ESTIMATED 2ND INTERIM BUDGET	<u>154,285,651</u>

Supplemental Allocation With Min. Proportionality Percentage of 3.77% **5,532,384**

2017/18 2ND INTERIM BUDGET
 LOTTERY BUDGET
 JANUARY 31, 2018

2017-18 LOTTERY ACCOUNT SUMMARY

2017-18 Estimated Income			
\$194 per ADA X 18,908.84 ADA Including A/E Mandated Absentee Rate*			3,668,315
2017-18 Estimated Expenditures:			
Classified Staff Development	8,064		
Certificated Staff Development	20,000		
Curriculum Development	47,200		
Restricted Textbooks (Excludes Prior Year)	<u>907,624</u>		
Total Estimated 2017-18 Expenditures			<u>(982,888)</u>
2017-18 Lottery Balance Applied to General Fund Balance			<u><u>2,685,427</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2017/18 2ND INTERIM BUDGET
JANUARY 31, 2018

EMPLOYEE BENEFITS

Object Code	Account	2017/18 Adopted Budget Rate	2017/18 Revised Budget Rate
3100	State Teachers' Retirement	14.430%	14.430%
3200	Public Employees' Retirement	15.531%	15.531%
3300	Old Age Survivor's Disability Ins	6.200%	6.200% *
3300	Medicare	1.450%	1.450%
3300	Alt Retirement in Lieu/OASDI	3.750%	3.750%
3500	Unemployment Insurance	0.050%	0.050%
3600	Worker's Compensation Insurance	1.730%	1.730%
3400	Health Benefits Yearly Rate		
	Medical without prescription	12,024	12,024
	Prescription	1,435	1,435
	Dental	1,397	1,397
	Vision	191	191
	Life Insurance	81	81
	Total District Paid	15,128	15,128
	Estimated Average Employee Contribution		2,097
	Total Average Health and Welfare Funding Per Employee		17,225
	Total Health and Welfare Composite Rate		18,047
	Total Difference Over/(Under) Per Employee		(822)

*Maximum 2017 Social Security Salary \$127,200

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT
2017/18 2ND INTERIM BUDGET
JANUARY 31, 2018

GENERAL FUND MAJOR UTILITY ACCOUNT

Object Code	Title	2017/18 Adopted Budget	Actual Expenses 01/31/2018	2017/18 Projected Budget
5510	Gas	190,000	74,443	191,600
5520	Electricity	2,350,000	1,770,789	2,700,000
5530	Water	1,100,000	733,332	1,122,000
5910	Telephone	654,500	248,148	654,500
5560	Trash Disposal	240,000	157,450	290,000
5570	Sanitation	180,000	115,897	184,000
	Total	4,714,500	3,100,059	5,142,100

GENERAL FUND INSURANCE

Coverage	2016/17 Contribution	Projected 2017/18 Contribution
Liability (COP)	989,474	989,230
Auto/Booster/Misc	0	5,975
Property/Fire/DIC/B&M	359,346	359,346
Total	1,348,820	1,354,551

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 2017/18 2ND INTERIM BUDGET
 JANUARY 31, 2018
 ANALYSIS OF CHANGE IN THE
 UNRESTRICTED LOCAL RESERVE ACCOUNT

11,605,459	Estimated Local Reserve Account - 1st Interim Budget
134,361	LCFF Gap Closure Increase 43.19% to 44.97%
52,616	Prior Year Lottery Revenue
100,000	Interest Income Increase
69,910	Other Local Revenue and Athletic/Co-Curr Transportation Revenue Income
51,121	Medical Reimbursement Revenue Increase to Actuals
1,909	Field Fees Revenue Increase
(1,210)	Reduce Outdoor School Estimated Revenue
(6,000)	Reduce District All Call System Revenue
(1,000,000)	Transfer to Health Welfare Fund for Stop Loss Exempted Claim
(42,255)	New High School Credit Recovery Program
(72,500)	Contract for Fixed Asset Inventory and Management System
14,769	Pupil Testing Program Revenue Correction
54,709	Reduce Estimated LCFF Transfer to County
4,402	District Staffing Adjustments
8,000	Remove Transfer to Adult Ed for Credit Recovery Program
5,787	Reduce Property/Liability/Auto Insurance to Estimated Expense
24,297	District Program Expense Adjustments
17,124	Special Education Contribution Reduction
44,216	Maintenance Contribution Reduction
1,583	Special Education Paraprofessional Contribution Reduction
(350,000)	Electricity Budget Increase for Estimated Expense
(124,204)	Interfund Transfer to Child Care Increase
(8,089)	Facilitron Program Increase
77,134	Certificated Extended Sick Leave and Benefit Reduction
29,743	Unfilled Site Technician 1 Position Removed
(171,669)	School Site Staffing Adjustments
(70,869)	Change in the 3%
<u>10,450,344</u>	

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 2ND INTERIM BUDGET
 JANUARY 31, 2018

ADULT EDUCATION FUND

NET BEGINNING BALANCE JULY 1, 2017		683,128
Estimated Income		<u>4,025,623</u>
Total Income and Beginning Balance		4,708,751
Estimated Expenditures		<u>(4,049,761)</u>
NET ENDING BALANCE - JUNE 30, 2018		<u><u>658,990</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017		995,141
Add: Cash Receipts July 1, 2017 through January 31, 2018		
Accounts Receivable	106,490	
Due From Other Funds	25,156	
Income	<u>2,092,580</u>	<u>2,224,226</u>
TOTAL CASH AVAILABLE		3,219,368
Deduct: Expenditures July 1, 2017 through January 31, 2018		
Accounts Payable	418,688	
Due to Other Funds	25,913	
Deferred Income	0	
Expenditures	<u>2,118,464</u>	<u>(2,563,065)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2018		<u><u>656,303</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 2ND INTERIM BUDGET
 JANUARY 31, 2018

ADULT EDUCATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/18	2017/18 PROJECTED BUDGET
8200	Federal Revenue	242,092	254,112	0	270,089
8590	Other State Revenue	1,356,434	1,356,434	791,254	1,356,434
8660	Interest	1,500	1,500	1,029	2,100
8671	Fees and Contracts	2,387,000	2,387,000	1,298,592	2,387,000
8699	Fees and Books	10,000	10,000	1,705	10,000
8919	Other Transfer - Gen Fund	5,000	0	0	0
		<u>4,002,026</u>	<u>4,009,046</u>	<u>2,092,580</u>	<u>4,025,623</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/18	2017/18 PROJECTED BUDGET
1000	Certificated Salaries	1,295,608	1,182,945	691,419	1,361,774
2000	Classified Salaries	832,107	769,733	456,197	792,041
3000	Employee Benefits	478,415	452,256	248,494	481,845
4000	Books and Supplies	475,590	681,928	210,645	559,497
5000	Contracted Services	540,080	550,036	271,042	442,367
5750	Direct Support to General Fund	238,735	240,817	140,906	241,217
6000	Capital Outlay	10,000	0	0	0
7300	Indirect Support to Gen Fund	171,020	171,020	99,762	171,020
		<u>4,041,555</u>	<u>4,048,735</u>	<u>2,118,464</u>	<u>4,049,761</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 2ND INTERIM BUDGET
 JANUARY 31, 2018

BOND MEASURE I BUILDING FUND #212

NET BEGINNING BALANCE - JULY 1, 2017	10,493,623
Estimated Income	<u>50,182,516</u>
Total Estimated Income and Net Beginning Balance	60,676,139
Estimated Expenditures	<u>(20,274,910)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2018	<u><u>40,401,229</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017	11,213,453
Add: Cash Receipts July 1, 2017 through January 31, 2018	
Accounts Receivable	37,421
Due From Other Funds	89,631
Income	<u>104,584</u>
	<u>231,636</u>
TOTAL CASH AVAILABLE	11,445,090
Deduct: Expenditures July 1, 2017 through January 31, 2018	
Accounts Payable	841,558
Due to Other Funds	450
Expenditures	<u>4,400,860</u>
	<u>(5,242,868)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2018	<u><u>6,202,222</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 2ND INTERIM BUDGET
 JANUARY 31, 2018

BOND MEASURE I BUILDING FUND #212

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/18	2017/18 PROJECTED BUDGET
8660	Interest	80,000	80,000	12,067	90,000
8699	E-Rate Income	20,000	20,000	0	0
8699	Other Local Income (Insurance)	0	92,516	92,517	92,516
8951	Sale of Bond Proceeds	0	0	0	50,000,000
TOTALS		<u>100,000</u>	<u>192,516</u>	<u>104,584</u>	<u>50,182,516</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/18	2017/18 PROJECTED BUDGET
2000	Classified Salaries	555,216	283,140	171,793	288,657
3000	Benefits	221,417	118,416	66,887	118,422
4000	Supplies	0	325,721	306,233	413,214
5000	Contracted Services	6,485,970	5,596,429	3,246,616	8,253,811
6000	Capital Outlay	0	46,438	609,332	11,200,806
TOTALS		<u>7,262,603</u>	<u>6,370,144</u>	<u>4,400,860</u>	<u>20,274,910</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 2ND INTERIM BUDGET
 JANUARY 31, 2018

BOND MEASURE I ENDOWMENT FUND #213

NET BEGINNING BALANCE - JULY 1, 2017	4,331,343
Estimated Income	<u>10,045,000</u>
Total Estimated Income and Net Beginning Balance	14,376,343
Estimated Expenditures	<u>(3,016,752)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2018	<u><u>11,359,591</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017	5,788,532
Add: Cash Receipts July 1, 2017 through January 31, 2018	
Accounts Receivable	18,736
Income	<u>5,677</u>
	<u>24,413</u>
TOTAL CASH AVAILABLE	5,812,945
Deduct: Expenditures July 1, 2017 through January 31, 2018	
Accounts Payable	1,475,910
Expenditures	<u>951,470</u>
	<u>(2,427,380)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2018	<u><u>3,385,565</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 2ND INTERIM BUDGET
 JANUARY 31, 2018

BOND MEASURE I ENDOWMENT FUND #213

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/18	2017/18 PROJECTED BUDGET
8660	Interest	35,000	35,000	5,677	45,000
8951	Sale of Bond Proceeds	0	0	0	10,000,000
TOTALS		<u>35,000</u>	<u>35,000</u>	<u>5,677</u>	<u>10,045,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED EXPENSES	2017/18 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/18	2017/18 PROJECTED BUDGET
2000	Classified Salaries	351,464	343,093	185,631	335,432
3000	Benefits	177,737	173,253	92,669	169,070
4000	Books and Supplies	1,864,600	2,354,562	530,853	2,354,562
5000	Contracted Services	0	157,688	142,317	157,688
TOTALS		<u>2,393,801</u>	<u>3,028,596</u>	<u>951,470</u>	<u>3,016,752</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 2ND INTERIM BUDGET
 JANUARY 31, 2018

BOND REDEMPTION FUND

NET BEGINNING BALANCE - JULY 1, 2017	11,248,928
Estimated Income	<u>6,618,178</u>
Total Estimated Income and Net Beginning Balance	17,867,106
Estimated Expenditures	<u>(10,301,600)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2018	<u><u>7,565,506</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017	11,220,664
Add: Cash Receipts July 1, 2017 through January 31, 2018	
Accounts Receivable	28,264
Due From Other Funds	0
Income	<u>4,105,459</u>
TOTAL CASH AVAILABLE	15,354,387
Deduct: Expenditures July 1, 2017 through January 31, 2018	
Accounts Payable	0
Due to Other Funds	0
Expenditures	<u>10,013,300</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2018	<u><u>5,341,087</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 2ND INTERIM BUDGET
 JANUARY 31, 2018

BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/18	2017/18 PROJECTED BUDGET
8571	Homeowner Exemption	48,834	44,942	21,898	44,942
8611	Secured Roll Voted Indebt	6,954,473	6,553,236	3,747,816	6,553,236
8612	Unsecured Roll Voted Indebt	0	0	184,829	0
8613	P/Y Tax Voted Indebt	0	0	15,114	0
8614	Supplemental Voted Indebt	0	0	122,260	0
8660	Interest	30,000	20,000	13,542	20,000
TOTALS		<u>7,033,307</u>	<u>6,618,178</u>	<u>4,105,459</u>	<u>6,618,178</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/18	2017/18 PROJECTED BUDGET
7433	Bond Redemption	4,087,709	4,087,709	4,087,709	4,087,709
7434	Bond Interest	6,213,891	6,213,891	5,925,591	6,213,891
TOTALS		<u>10,301,600</u>	<u>10,301,600</u>	<u>10,013,300</u>	<u>10,301,600</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 2ND INTERIM BUDGET
 JANUARY 31, 2018

CHILD CARE FUND

NET BEGINNING BALANCE - JULY 1, 2017	1,393
Estimated Income	<u>4,825,070</u>
Total Estimated Income and Net Beginning Balance	4,826,463
Estimated Expenditures	<u>(4,826,463)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2018	<u><u>0</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017	147,736
Add: Cash Receipts July 1, 2017 through January 31, 2018	
Accounts Receivable	68,163
Due from Other Funds	73,200
Income	<u>2,572,868</u>
TOTAL CASH AVAILABLE	<u>2,714,231</u>
Deduct: Expenditures July 1, 2017 through January 31, 2018	
Accounts Payable	92,966
Due To Other Funds	75,880
Deferred Revenue	50,800
Expenditures	<u>2,436,315</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2018	<u><u>(2,655,961)</u></u>
	<u><u>206,006</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 2ND INTERIM BUDGET
 JANUARY 31, 2018

CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/18	2017/18 PROJECTED BUDGET
8660	Interest	1,000	1,000	187	1,000
8673	Child Care Fees	4,592,508	4,494,556	2,172,031	4,391,310
8699	Reg Fees/Other Income	162,325	162,325	120,650	162,325
8919	Interfund Transfers	0	280,000	280,000	404,204
8980	Transfers	(79,756)	(98,679)	0	(133,769)
TOTALS		<u>4,676,077</u>	<u>4,839,202</u>	<u>2,572,868</u>	<u>4,825,070</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/18	2017/18 PROJECTED BUDGET
1000	Certificated Salaries	162,541	139,844	76,841	127,218
2000	Classified Salaries	2,595,962	2,688,974	1,496,702	2,703,747
3000	Employee Benefits	1,093,906	1,141,566	633,273	1,128,543
4000	Books and Supplies	180,920	215,920	124,030	215,920
4400	Equipment not Capitalized	45,000	45,000	28,390	45,000
5000	Contracted Services	134,616	185,616	69,737	185,616
5750	Interfund Facility Use	83,600	89,590	4,319	89,590
5900	Communications	6,240	6,240	3,023	6,240
7300	Direct & Indirect Costs	319,789	324,589	0	324,589
TOTALS		<u>4,622,574</u>	<u>4,837,339</u>	<u>2,436,315</u>	<u>4,826,463</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 2ND INTERIM
 JANUARY 31, 2018

CHILD DEVELOPMENT FUND

NET BEGINNING BALANCE - JULY 1, 2017		0
Estimated Income		<u>2,146,145</u>
Total Estimated Income and Net Beginning Balance		2,146,145
Estimated Expenditures		<u>(2,146,145)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2018		<u><u>0</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017		0
Add: Cash Receipts July 1, 2017 through January 31, 2018		
Accounts Receivable	34,359	
Due from Other Funds	0	
Income	<u>947,245</u>	<u>981,604</u>
TOTAL CASH AVAILABLE		981,604
Deduct: Expenditures July 1, 2017 through January 31, 2018		
Accounts Payable	4,072	
Due To Other Funds	0	
Deferred Revenue	0	
Expenditures	<u>1,102,904</u>	<u>(1,106,976)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2018		<u><u>(125,372)</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 2ND INTERIM
 JANUARY 31, 2018

CHILD DEVELOPMENT FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUALS INCOME 01/31/18	2017/18 2ND INTERIM BUDGET
8590	Other State Income	610,037	689,654	402,068	654,564
8699	Reg Fees/Other Income	1,366,742	1,357,812	545,177	1,357,812
8980	Transfers	79,756	98,679	0	133,769
TOTALS		<u>2,056,535</u>	<u>2,146,145</u>	<u>947,245</u>	<u>2,146,145</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUALS EXPENSE 01/31/18	2017/18 2ND INTERIM BUDGET
1000	Certificated Salaries	5,827	5,827	3,399	5,827
2000	Classified Salaries	1,341,433	1,351,433	727,580	1,351,433
3000	Employee Benefits	565,233	565,233	311,250	565,233
4000	Books and Supplies	38,653	118,263	25,568	118,263
5000	Contracted Services	38,370	38,370	31,509	38,370
5750	Interfund Facility Use	3,250	3,250	763	3,250
5900	Communications	5,200	5,200	2,835	5,200
7300	Direct & Indirect Costs to General Fund	58,569	58,569	0	58,569
TOTALS		<u>2,056,535</u>	<u>2,146,145</u>	<u>1,102,904</u>	<u>2,146,145</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 2ND INTERIM BUDGET
 JANUARY 31, 2018

CHILD NUTRITION FUND

NET BEGINNING BALANCE - JULY 1, 2017		55,088
Stores	55,088	
Contingency	0	
	55,088	
Estimated Income		4,612,781
Total Estimated Income and Net Beginning Balance		4,667,869
Estimated Expenditures		(4,510,035)
NET ESTIMATED ENDING BALANCE - JUNE 30, 2018		157,834

BREAKDOWN OF NET ENDING BALANCE

Stores		55,088
Contingency		102,746
NET ESTIMATED ENDING BALANCE - JUNE 30, 2018		157,834

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
CHILD NUTRITION FUND
STATEMENT OF CASH BALANCE
2017/18 2ND INTERIM BUDGET
JANUARY 31, 2018

CASH IN COUNTY TREASURY - JULY 1, 2017		107,164
Cash Collection Awaiting Deposit		124,390
Add: Cash Receipts July 1, 2017 through January 31, 2018		
Petty Cash	200	
Accounts Receivable	(4,889)	
Subsidy Awaiting Deposit	428,155	
Due from Other Funds	6,929	
Stores	0	
Income	<u>2,121,282</u>	<u>2,551,677</u>
TOTAL CASH AVAILABLE		2,783,231
Deduct: Expenditures July 1, 2017 through January 31, 2018		
Accounts Payable	225,236	
Due to Other Funds	107,478	
Deferred Revenue	105,724	
Expenditures	<u>2,288,871</u>	<u>(2,727,309)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2018		<u><u>55,922</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 2ND INTERIM BUDGET
 JANUARY 31, 2018

CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/18	2017/18 PROJECTED BUDGET
8220	Federal Revenue	2,285,000	2,285,000	932,854	2,170,750
8500	State Revenue	188,650	188,650	71,037	179,218
8500	State Revenue (5380)	0	23,107	23,107	23,107
8634	Cash Sales	2,204,000	2,204,000	1,066,188	2,256,930
8634	Deferred Pre-Paid Ticket Sales	(150,000)	(105,724)	0	(105,724)
8660	Interest	1,000	1,000	256	1,000
8699	Local	20,000	87,500	27,841	87,500
TOTALS		<u>4,548,650</u>	<u>4,683,533</u>	<u>2,121,282</u>	<u>4,612,781</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/18	2017/18 PROJECTED BUDGET
2000	Classified Salaries	2,003,262	1,974,690	1,092,767	1,972,314
3000	Employee Benefits	664,536	651,693	356,969	651,995
4300	Supplies	258,405	249,405	90,969	249,405
4400	Equipment not Capitalized	1,000	19,106	7,720	19,106
4700	Food	1,407,421	1,407,421	661,019	1,407,421
5000	Contracted Services	209,200	209,425	78,451	207,294
5900	Communications	4,000	4,000	976	2,500
TOTALS		<u>4,547,824</u>	<u>4,515,740</u>	<u>2,288,871</u>	<u>4,510,035</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 2ND INTERIM BUDGET
 JANUARY 31, 2018

DEFERRED MAINTENANCE FUND

NET BEGINNING BALANCE - JULY 1, 2017	0
Estimated Income	<u>654,365</u>
Total Estimated Income and Net Beginning Balance	654,365
Estimated Expenditures	<u>(94,365)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2018	<u><u>560,000</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017	0
Add: Cash Receipts July 1, 2017 through January 31, 2018	
Accounts Receivable	0
Due from Other Funds	0
Income	<u>611,986</u>
TOTAL CASH AVAILABLE	<u>611,986</u>
Deduct: Expenditures July 1, 2017 through January 31, 2018	
Accounts Payable	0
Due to Other Funds	0
Expenditures	<u>0</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2018	<u><u>611,986</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 2ND INTERIM BUDGET
 JANUARY 31, 2018

DEFERRED MAINTENANCE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/18	2017/18 PROJECTED BUDGET
8660	Interest	1,600	3,000	0	3,000
8699	Facility Use Fees-Gyms	0	57,000	17,621	57,000
8919	Interfund Transfer - TOPASS	500,000	500,000	500,000	500,000
8919	Interfund Transfer - General	0	94,365	94,365	94,365
TOTALS		<u>501,600</u>	<u>654,365</u>	<u>611,986</u>	<u>654,365</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/18	2017/18 PROJECTED BUDGET
2000	Classified Salaries	0	0	0	11,000
3000	Employee Benefits	0	0	0	1,037
4000	Books and Supplies	0	0	0	16,000
5000	Contracted Services	0	94,365	0	66,328
TOTALS		<u>0</u>	<u>94,365</u>	<u>0</u>	<u>94,365</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 2ND INTERIM BUDGET
 JANUARY 31, 2018

DEVELOPER DONATION FUND #2

NET BEGINNING BALANCE - JULY 1, 2017	1,471,351
Estimated Income	<u>661,000</u>
Total Estimated Income and Net Beginning Balance	2,132,351
Estimated Expenditures	<u>(1,071,781)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2018	<u><u>1,060,570</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017	1,320,125
Add: Cash Receipts July 1, 2017 through January 31, 2018	
Accounts Receivable	435,936
Due from Other Funds	150
Income	<u>233,696</u>
	<u>669,782</u>
TOTAL CASH AVAILABLE	1,989,907
Deduct: Expenditures July 1, 2017 through January 31, 2018	
Accounts Payable	281,830
Due to Other Funds	3,030
Expenditures	<u>675,362</u>
	<u>(960,223)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2018	<u><u>1,029,684</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 2ND INTERIM BUDGET
 JANUARY 31, 2018

DEVELOPER DONATION FUND #2

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/2018	2017/18 PROJECTED BUDGET
8660	Interest	11,000	11,000	1,472	11,000
8681	Developer Donation Fees	<u>750,000</u>	<u>750,000</u>	<u>232,224</u>	<u>650,000</u>
	TOTALS	<u><u>761,000</u></u>	<u><u>761,000</u></u>	<u><u>233,696</u></u>	<u><u>661,000</u></u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/2018	2017/18 PROJECTED BUDGET
2000	Classified Salaries	77,583	71,758	41,000	70,269
3000	Employee Benefits	32,982	31,421	17,987	31,050
4000	Supplies	100	90,600	68,156	91,900
5000	Contracted Services	1,018,119	927,619	541,708	831,562
6000	Capital Outlay	0	3,000	2,512	43,000
7619	Interfund Transfers	<u>0</u>	<u>0</u>	<u>4,000</u>	<u>4,000</u>
	TOTALS	<u><u>1,128,784</u></u>	<u><u>1,124,398</u></u>	<u><u>675,362</u></u>	<u><u>1,071,781</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 2ND INTERIM BUDGET
 JANUARY 31, 2018

HEALTH & WELFARE FUND

2017/18 BEGINNING BALANCE		(1,462,419)
Reserve for Claims		<u>2,046,389</u>
NET ESTIMATED 2017/18 BEGINNING BALANCE		583,970
 Estimated Income		 <u>27,863,203</u>
Total Estimated Income and Net Beginning Balance		28,447,173
 Estimated Expenditures		 <u>(27,229,510)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2018		<u><u>1,217,663</u></u> *
 Reserve for Claims*	(2,046,389)	
Net Balance - June 30, 2018	<u>1,217,663</u>	
Net Ending Balance Including Reserve	<u><u>(828,726)</u></u>	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017		3,392,170
Add: Cash Receipts July 1, 2017 through January 31, 2018		
Accounts Receivable	1,483,247	
Due from Other Funds	0	
Income	<u>13,720,476</u>	<u>15,203,723</u>
TOTAL CASH AVAILABLE		18,595,893
 Deduct: Expenditures July 1, 2017 through January 31, 2018		
Accounts Payable	825,011	
Due to Other Funds	(999,968)	
Deferred Income	21,200	
Expenditures	<u>14,206,263</u>	<u>(14,052,506)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2018		<u><u>4,543,387</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 2ND INTERIM BUDGET
 JANUARY 31, 2018

HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/18	2017/18 PROJECTED BUDGET
8660	Interest	9,500	9,500	1,776	12,500
8674	Contracted Services from Other Funds	23,839,885	23,949,364	12,096,806	23,750,949
8699	Other Revenue	3,015,977	3,175,793	1,600,694	3,078,554
8699	Other Revenue	0	21,200	21,200	21,200
8919	Other Transfer - Gen Fund	0	0	0	1,000,000
TOTALS		<u>26,865,362</u>	<u>27,155,857</u>	<u>13,720,476</u>	<u>27,863,203</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/18	2017/18 PROJECTED BUDGET
1000	Certificated Salaries	17,251	8,626	3,030	10,676
2000	Classified Salaries	135,846	124,142	67,293	124,142
3000	Employee Benefits	68,219	60,419	31,891	60,952
4000	Supplies	2,000	8,200	3,535	8,200
5000	Other Services	125,150	137,663	53,350	132,249
5815	Paid Fees	13,425,725	13,430,725	6,574,811	13,430,725
5880	Paid Claims	13,462,066	13,462,066	7,472,170	13,462,066
5900	Communications	500	500	183	500
TOTAL		<u>27,236,757</u>	<u>27,232,341</u>	<u>14,206,263</u>	<u>27,229,510</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 2017/18 2ND INTERIM BUDGET
 JANUARY 31, 2018

PRIVATE PURPOSE TRUST FUND

NET BEGINNING BALANCE JULY 1, 2017		1,743
Income		<u>38,997</u>
Total Income and Net Beginning Balance		40,740
Expenditures		<u>(38,697)</u>
NET ENDING BALANCE - JUNE 30, 2018		<u><u>2,043</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017		32,338
Add: Cash Receipts July 1, 2017 through January 31, 2018		
Accounts Receivable	2,630	
Income	<u>33,819</u>	<u>36,449</u>
TOTAL CASH AVAILABLE		68,787
Deduct: Expenditures July 1, 2017 through January 31, 2018		
Accounts Payable	0	
Deferred Revenue	33,225	
Expenditures	<u>3,011</u>	<u>(36,236)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2018		<u><u>32,551</u></u>

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PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/18	2017/18 PROJECTED BUDGET
8660	Interest	300	300	42	300
8699	Other Income	0	33,709	33,777	38,697
TOTALS		<u>300</u>	<u>34,009</u>	<u>33,819</u>	<u>38,997</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/18	2017/18 PROJECTED BUDGET
7299	Other Transfers Out	0	33,709	3,011	38,697
TOTALS		<u>0</u>	<u>33,709</u>	<u>3,011</u>	<u>38,697</u>

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SURPLUS PROPERTY FUND

NET BEGINNING BALANCE - JULY 1, 2017		545
Estimated Income		4,100
Total Estimated Income and Net Beginning Balance		4,645
Estimated Expenditures		(4,645)
NET ESTIMATED ENDING BALANCE - JUNE 30, 2018		0

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017		519
Add: Cash Receipts July 1, 2017 through January 31, 2018		
Accounts Receivable	26	
Due from Other Funds	0	
Income	4,001	4,027
TOTAL CASH AVAILABLE		4,546
Deduct: Expenditures July 1, 2017 through January 31, 2018		
Accounts Payable	0	
Due to Other Funds	0	
Expenditures	0	0
CASH IN COUNTY TREASURY - JANUARY 31, 2018		4,546

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SURPLUS PROPERTY FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/18	2017/18 PROJECTED BUDGET
8660	Interest	400	400	1	100
8919	Interfund Transfer - Dev Fees	0	0	4,000	4,000
TOTALS		<u>400</u>	<u>400</u>	<u>4,001</u>	<u>4,100</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/18	2017/18 PROJECTED BUDGET
5815	Fees	0	0	0	4,486
5850	Contracted Serv - Legal	2,000	945	0	159
TOTALS		<u>2,000</u>	<u>945</u>	<u>0</u>	<u>4,645</u>

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TOPASS FUND

NET BEGINNING BALANCE - JULY 1, 2017		5,128,936
Estimated Income		<u>1,428,862</u>
Total Estimated Income and Net Beginning Balance		6,557,798
Estimated Expenditures		<u>(868,679)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2018		<u><u>5,689,119</u></u> *
*Reserve for NPHS Stadium \$100,000		
*Reserve for TOHS Stadium \$150,000		
*Reserve for WHS Stadium \$100,000		

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017		5,089,645
Add: Cash Receipts July 1, 2017 through January 31, 2018		
Accounts Receivable	15,273	
Pre-Paid Expenditure	25,143	
Income	<u>700,557</u>	<u>740,973</u>
TOTAL CASH AVAILABLE		5,830,618
Deduct: Expenditures July 1, 2017 through January 31, 2018		
Accounts Payable	1,098	
Due to Other Funds	28	
Expenditures	<u>677,421</u>	<u>(678,547)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2018		<u><u>5,152,071</u></u>

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TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/18	2017/18 PROJECTED BUDGET
8625	Passthrough Payments	1,385,862	1,385,862	694,714	1,385,862
8660	Interest - Fund	32,000	32,000	5,843	43,000
	TOTALS	<u>1,417,862</u>	<u>1,417,862</u>	<u>700,557</u>	<u>1,428,862</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/18	2017/18 PROJECTED BUDGET
2000	Classified Salaries	49,024	46,989	28,146	46,989
3000	Employee Benefits	19,801	18,807	11,136	19,092
4000	Supplies	0	0	215	0
5699	Rents & Leases	84,576	84,576	70,292	84,576
5000	Contracted Services	150,000	209,574	67,632	218,022
7200	Interfund Transfer - Def Maint	500,000	500,000	500,000	500,000
	TOTALS	<u>803,401</u>	<u>859,946</u>	<u>677,421</u>	<u>868,679</u>

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TOPASS FOUNDATION FUND

NET BEGINNING BALANCE - JULY 1, 2017		199,526
Estimated Income		<u>1,100</u>
Total Estimated Income and Net Beginning Balance		200,626
Estimated Expenditures		<u>(195,168)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2018		<u><u>5,458</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017		198,818
Add: Cash Receipts July 1, 2017 through January 31, 2018		
Accounts Receivable	708	
Due from Other Funds	0	
Income	<u>232</u>	<u>940</u>
TOTAL CASH AVAILABLE		199,758
Deduct: Expenditures July 1, 2017 through January 31, 2018		
Accounts Payable	0	
Due to Other Funds	0	
Expenditures	<u>0</u>	<u>0</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2018		<u><u>199,758</u></u>

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TOPASS FOUNDATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/2018	2017/18 PROJECTED BUDGET
8660	Interest - Fund	500	500	232	1,100
	TOTALS	<u>500</u>	<u>500</u>	<u>232</u>	<u>1,100</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/2018	2017/18 PROJECTED BUDGET
5000	Contracted Services	0	195,168	0	195,168
	TOTALS	<u>0</u>	<u>195,168</u>	<u>0</u>	<u>195,168</u>

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WORKER COMPENSATION FUND

2017/18 BEGINNING BALANCE		2,190,033
Reserve for Claims		<u>5,153,704</u>
NET ESTIMATED 2017/18 BEGINNING BALANCE		7,343,737
 Estimated Income		 <u>2,164,965</u>
Total Estimated Income and Net Beginning Balance		9,508,702
 Estimated Expenditures		 <u>(1,890,098)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2018		<u>7,618,604</u> *
Reserve for Claims*	(5,153,704)	
Estimated Ending Balance - June 30, 2018	<u>7,618,604</u>	
Net Estimated Ending Balance Including Reserve	<u>2,464,900</u>	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017		3,397,782
Add: Cash Receipts July 1, 2017 through January 31, 2018		
Accounts Receivable	72,207	
Due From Other Funds	(967,702)	
Income	<u>1,190,634</u>	<u>295,139</u>
TOTAL CASH AVAILABLE		3,692,921
 Deduct: Expenditures July 1, 2017 through January 31, 2018		
Accounts Payable	37,584	
Due to Other Funds	5,967	
Expenditures	<u>1,071,837</u>	<u>(1,115,388)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2018		<u>2,577,533</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/18	2017/18 PROJECTED BUDGET
8660	Interest	30,000	30,000	3,664	30,000
8674	Contracted Svcs from Gen Fund & Oth Funds	2,128,439	2,119,626	1,186,970	2,134,950
8699	Other Local Income	0	0	0	15
TOTALS		<u>2,158,439</u>	<u>2,149,626</u>	<u>1,190,634</u>	<u>2,164,965</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/18	2017/18 PROJECTED BUDGET
1000	Certificated Salaries	17,251	8,626	3,030	10,676
2000	Classified Salaries	83,531	88,482	52,536	88,482
3000	Employee Benefits	43,501	40,905	20,891	41,339
4000	Supplies	200	2,200	1,709	2,400
5200	Mileage/Conf/Dues	4,020	838	251	301
5450	Insurance	210,000	210,000	187,099	205,000
5750	Interfund Transfer	0	100	42	100
5800	Other Services	56,700	56,700	19,297	51,700
5815	Fees	190,000	190,000	140,436	190,000
5880	Paid Claims	1,200,000	1,200,000	646,546	1,300,000
5920	Communications	100	100	0	100
TOTALS		<u>1,805,303</u>	<u>1,797,951</u>	<u>1,071,837</u>	<u>1,890,098</u>