

2017-18 Unaudited Actuals Financial Statements

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CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
2017/18 UNAUDITED ACTUALS
JUNE 30, 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	5,450,887
	10,681,702
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
Incomes	188,259,072
Total Income and Beginning Balance	215,828,297
Expenditures	(190,547,116)
NET ENDING BALANCE - JUNE 30, 2018	25,281,179

BREAKDOWN OF NET ENDING BALANCE

Mandated Reserves	
Stores	95,235
Revolving Cash	43,616
Local Fiscal Stabilization Reserve	3,000,000
3% Reserve for Contingency	5,716,413
	8,855,264
Restricted Reserves	
Prop 39 Clean Energy Jobs Ressource 6230	522,045
College Readiness Grant Resource 7338	99,262
	621,307
Reserves Pre-Paid Expense	35,482
Undesignated Reserves	15,769,126
NET ENDING BALANCE - JUNE 30, 2018	25,281,179

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF CASH BALANCE
2017/18 UNAUDITED ACTUALS
JUNE 30, 2018

CASH IN COUNTY TREASURY - JULY 1, 2017		32,360,740
Add: Cash Receipts July 1, 2017 through June 30, 2018		
Accounts Receivable	(195,943)	
Due from Other Funds	463,747	
Income	188,259,072	
Stores	43,432	
Prepaid Expenditures	<u>(34,865)</u>	<u>188,535,443</u>
 TOTAL CASH AVAILABLE		 220,896,183
 Deduct: Expenditures July 1, 2017 through June 30, 2018		
Accounts Payable	1,509,210	
Expenditures	190,547,116	
Due to Other Funds	(270,285)	
Deferred Revenue	269,135	
Good Faith Trans Loan	<u>0</u>	<u>192,055,176</u>
 CASH IN COUNTY TREASURY - JUNE 30, 2018		 <u><u>28,841,007</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2017/18 UNAUDITED ACTUALS
JUNE 30, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/18	2017/18 PROJECTED BUDGET
LOCAL CONTROL FUNDING FORMULA					
8011	State Aid - LCFF	38,048,335	38,494,447	31,602,776	31,602,702
8011	State Aid - LCFF Pupil Transportation	178,517	178,517	178,517	178,517
8011	State Aid - LCFF Pupil Transportation Spec Ed	611,400	611,400	611,400	611,400
8011	State Aid - LCFF TARGET Instru Block Grant	1,259,001	1,259,001	1,259,001	1,259,001
8011	State Aid - LCFF FLEX Programs	16,063,774	16,063,774	16,063,774	16,063,774
8011	State Aid -LCFF Prior Year	0	0	97,780	97,780
8012	Education Protection Account	6,561,867	5,150,965	3,668,998	3,669,072
8021	Tax Relief Subventions	760,071	732,898	793,301	793,301
8029	Other Subventions	18	16	24	24
8041	Secured Roll Taxes	87,167,594	92,205,448	96,950,222	96,950,222
8042	Unsecured Roll Taxes	2,375,739	2,654,035	2,443,572	2,443,573
8043	Prior Years' Taxes	140,044	112,034	232,575	232,575
8044	Supplemental Taxes	801,925	905,429	1,369,744	1,369,744
8045	Education Revenue Aug Fund	1,086,309	(33,322)	218,545	218,545
8047	Community Redevelopment Funds	2,652,896	0	2,836,090	2,836,090
8081	Royalties and Bonuses	196	13	428	429
8089	Non LCFF Adjustment	(98)	(7)	(214)	(214)
8096	Charter School Property Taxes In-Lieu	(3,871,136)	(4,048,997)	(4,116,953)	(4,116,953)
8096	Charter School Property Taxes In-Lieu Prior Year	0	0	207	207
	TOTAL REVENUE	153,836,452	154,285,651	154,209,787	154,209,789
FEDERAL					
8181	Special Ed PL94-142	3,132,457	3,132,457	3,101,151	3,101,151
8182	Special Ed Preschool	285,280	285,280	268,553	268,553
8290	Advanced Placement	9,000	9,000	0	9,000
8290	IASA Title I	1,235,510	1,956,167	1,548,859	1,956,167
8290	Title IIA	403,937	527,183	386,124	527,183
8290	Title III Part A (LEP)	160,970	191,982	162,199	191,982
8290	Title III-Immigration Education Program	30,531	37,379	46,049	37,379
8290	Carl Perkins - Vocational Education	100,343	86,021	79,952	86,021
	TOTAL FEDERAL REVENUE	5,358,028	6,225,469	5,592,887	6,177,436
STATE					
8311	Special Ed Infant	191,321	191,321	194,261	194,261
8550	Mandated Costs	711,268	748,707	748,707	748,707
8550	Mandated Costs One-Time Back-Log	2,654,911	2,697,404	2,697,404	2,697,404
8560	Lottery	3,572,118	3,668,315	3,939,159	3,939,159
8560	Lottery Prior Year	0	146,683	146,768	146,768
8590	After School Education-Conejo	112,275	122,605	122,605	122,605
8590	After School Education-Glenwood	112,275	122,605	122,605	122,605
8590	California Clean Energy Jobs	812,983	2,051,602	2,051,601	2,051,602
8590	Career Pathway Trust	0	374,938	258,287	374,938
8590	County SELPA Mental Health ISES	701,288	551,870	563,503	551,870
8590	Special Ed Student Workability	121,166	116,267	116,267	116,267
8590	High School Exit Exam	0	4,094	0	4,094
8590	California English Language	11,000	11,990	11,152	11,990
8590	California Partnership	169,840	169,840	180,489	223,667
8590	Medi Cal Billing	0	51,121	179,137	179,137
8590	Medi Cal Administrative	75,000	181,840	276,256	276,256
8590	Pupil Testing Incentive	30,000	80,213	80,213	80,213
8590	Mental Health SELPA Reimburse	700,000	700,000	376,733	700,000
8590	Tobacco Use Prevention	178,260	382,519	161,424	453,859
8590	Infant Discretionary Grant	0	6,506	6,506	6,506
	TOTAL STATE REVENUE	10,153,705	12,380,440	12,233,077	13,001,908

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2017/18 UNAUDITED ACTUALS
JUNE 30, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/18	2017/18 PROJECTED BUDGET
LOCAL					
8631	Sale of Equipment & Supplies	10,000	10,000	415	415
8650	Rentals & Leases - Civic Center	407,000	407,000	433,067	407,000
8650	Rentals & Leases - Carden	239,000	239,000	242,377	242,377
8650	Rentals & Leases - MATES	104,564	104,564	104,564	104,564
8650	Rentals & Leases - BRIDGES	161,736	161,736	162,276	161,736
8650	Rentals & Leases - Sites	23,298	41,515	86,580	101,739
8660	Interest	400,000	500,000	913,568	914,000
8677	Interagency Revenues Miscellaneous	121,174	466,257	422,026	480,942
8689	Transportation Fees	40,000	43,000	43,593	43,593
8689	Other Fees (Ath, Co-Curr & Band)	190,000	347,944	184,937	347,944
8691	Non-LCFF 50% Reduction	98	7	214	214
8699	Other Local Income	150,000	955,106	1,005,466	1,233,816
8699	Advanced Placement Testing	410,000	479,210	481,865	547,997
8699	Connect-Ed	8,000	2,000	500	2,000
8699	Donations/Field Trips	0	946,765	3,187,853	3,180,128
8699	E-Rate Income	42,300	108,100	317	317
8699	Community Enhancement	0	2,956	2,167	2,956
8699	Outdoor Education	282,375	279,750	296,659	296,659
8699	PreSat Testing	94,000	94,000	45,255	58,218
8699	Safety Funds from JPA	57,000	107,659	107,573	107,659
8699	Sage Grant	45,000	48,043	46,102	48,043
8699	Park Oaks Outreach Program	0	379	379	379
8699	University Preschool	140,000	140,000	29,489	124,053
8699	Way to Grow	0	5,536	4,868	5,536
	TOTAL LOCAL FUNDS	2,925,545	5,490,527	7,802,110	8,412,285
INCOMING TRANSFERS					
8710	Out-of-District Tuition	40,000	40,000	33,305	40,000
8792	SELPA Transfer Spec Ed Master Plan	8,056,254	8,056,254	8,162,868	8,162,868
8792	SELPA Transfer Special Education	191,712	191,536	191,536	191,536
8792	SELPA Out of Home Reimbursement	0	0	33,502	33,502
	TOTAL INCOMING TRANSFERS	8,287,966	8,287,790	8,421,211	8,427,906
8000	TOTAL INCOME	180,561,696	186,669,877	188,259,072	190,229,324

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2017/18 UNAUDITED ACTUALS
JUNE 30, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/18	2017/18 PROJECTED BUDGET
1100	Teacher Salaries	75,172,416	76,130,123	75,815,940	76,227,099
1100	Column	300,000	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	5,667,104	5,705,915	5,734,293	5,705,915
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	8,031,897	7,974,117	8,033,555	7,974,117
1900	Other Certificated Salaries	644,496	684,246	604,606	678,736
	TOTAL CERTIFICATED SALARIES	89,815,913	90,494,401	90,188,394	90,585,867
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	5,412,636	5,438,823	6,140,862	5,706,012
2200	M&O Int/Transp/Health Clerks	8,879,604	8,616,113	8,669,859	8,732,023
2300	Class Directors & Supv Salaries	1,595,443	1,391,918	1,383,250	1,391,918
2400	Secretarial & Clerical Salaries	7,429,538	7,595,832	7,533,743	7,631,230
2900	Other Class Salaries	1,553,527	1,592,490	2,812,254	2,023,531
	TOTAL CLASSIFIED SALARIES	24,870,748	24,635,176	26,539,968	25,484,714
3100	STRS	12,869,879	13,022,678	12,809,678	13,034,209
3200	PERS	3,175,059	3,191,322	3,190,068	3,205,219
3300	OASDI/Medicare	3,001,820	3,030,344	3,129,380	3,077,091
3400	Health & Welfare	20,955,045	20,824,521	20,630,234	20,824,521
3500	SUI	56,581	57,402	53,764	57,852
3600	Workers' Compensation	1,968,496	1,974,939	2,025,616	1,991,226
3700	Retiree Benefits	474,213	474,213	452,418	474,213
3900	Other Benefits	29,278	29,278	35,128	29,278
	TOTAL BENEFITS	42,530,371	42,604,697	42,326,286	42,693,609
4100	Textbooks	1,851,004	4,658,322	3,386,103	4,779,523
4200	Other Books	8,300	76,834	136,592	110,661
4300	Materials and Supplies	6,426,398	9,087,303	4,735,658	10,600,946
4400	Non-Capitalized Furn/Equip	442,096	617,814	889,250	716,014
	TOTAL BOOKS AND SUPPLIES	8,727,798	14,440,273	9,147,603	16,207,144
5120	Professional Services-Transportation	2,025,000	2,025,000	2,148,531	2,025,000
5200	Travel & Conferences	304,285	567,869	645,278	572,485
5300	Dues & Membership	56,700	93,690	85,982	93,690
5400	Insurance	1,360,338	1,356,261	1,354,872	1,356,261
5500	Operation & Housekeeping Services	4,112,600	4,512,600	4,805,168	4,885,600
5600	Rentals, Leases & Repairs	1,820,191	3,160,822	2,527,170	3,167,034
5700	Interprogram Chrgs (Postage, CopyCtr)	(325,585)	(336,141)	(334,205)	(287,027)
5800	Prof/Consult Serv & Oper Expenses	5,813,396	6,877,926	6,019,843	6,876,943
5900	Communications	722,663	721,763	537,374	721,763
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	15,889,588	18,979,790	17,790,013	19,411,749

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2017/18 UNAUDITED ACTUALS
JUNE 30, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/18	2017/18 PROJECTED BUDGET
6200	Building Improvements	0	0	2,359	0
6400	Equipment	120,000	189,800	100,437	145,071
6500	Equipment Replacement	0	0	354,902	0
	TOTAL CAPITAL OUTLAY	<u>120,000</u>	<u>189,800</u>	<u>457,698</u>	<u>145,071</u>
7100	Excess Costs-Special Education	0	10,000	0	10,000
7100	Excess Costs-Special Education	2,170,203	2,153,749	1,967,336	1,948,086
7100	Other Transfers - County Sp Ed ADA	366,000	311,291	271,480	271,480
7300	Direct & Indirect Support-Adult Ed	(171,020)	(171,020)	(165,174)	(165,174)
	Direct & Indirect Support-Child Care	(378,358)	(383,158)	(394,808)	(386,038)
7600	Interfund Transfers				
	Adult Education Power Program	5,000	0	0	0
	Child Nutrition Prior Year Adjustment	0	0	122,130	122,130
	Deferred Maintenance Transfer	0	94,365	1,094,365	1,094,365
	Health and Welfare Transfer	0	1,000,000	1,000,000	1,000,000
	Child Care Mandatory to Alleviate Deficit	0	404,204	201,825	404,204
	TOTAL OTHER OUTGO	<u>1,991,825</u>	<u>3,419,431</u>	<u>4,097,154</u>	<u>4,299,053</u>
	TOTAL 1000-7000	<u><u>183,946,243</u></u>	<u><u>194,763,568</u></u>	<u><u>190,547,116</u></u>	<u><u>198,827,207</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
UNRESTRICTED FUNDS
2017/18 UNAUDITED ACTUALS
JUNE 30, 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
Incomes	147,618,543
Total Income and Beginning Balance	173,139,222
Expenditures	(148,479,349)
NET ENDING BALANCE - JUNE 30, 2018	24,659,873

BREAKDOWN OF NET ENDING BALANCE

Mandated Reserves	
Stores	95,235
Revolving Cash	43,616
Local Fiscal Stabilization Reserve	3,000,000
3% Reserve for Contingency	5,716,413
	8,855,264
Reserves Pre-Paid Expense	35,482
Undesignated Reserves	15,769,126
NET ENDING BALANCE - JUNE 30, 2018	24,659,873

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2017/18 UNAUDITED ACTUALS
UNRESTRICTED FUNDS
JUNE 30, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/18	2017/18 PROJECTED BUDGET
LOCAL CONTROL FUNDING FORMULA					
8011	State Aid -LCFF	38,048,335	38,494,447	31,602,776	31,602,702
8011	State Aid - LCFF Pupil Transportation	178,517	178,517	178,517	178,517
8011	State Aid - LCFF Pupil Transportation Spec Ed	611,400	611,400	611,400	611,400
8011	State Aid - LCFF TARGET Instru Block Grant	1,259,001	1,259,001	1,259,001	1,259,001
8011	State Aid - LCFF FLEX Programs	16,063,774	16,063,774	16,063,774	16,063,774
8011	State Aid -LCFF Prior Year	0	0	97,780	97,780
8012	Education Protection Account	6,561,867	5,150,965	3,668,998	3,669,072
8021	Tax Relief Subventions	760,071	732,898	793,301	793,301
8029	Other Subventions	18	16	24	24
8041	Secured Roll Taxes	87,167,594	92,205,448	96,950,222	96,950,222
8042	Unsecured Roll Taxes	2,375,739	2,654,035	2,443,572	2,443,573
8043	Prior Years' Taxes	140,044	112,034	232,575	232,575
8044	Supplemental Taxes	801,925	905,429	1,369,744	1,369,744
8045	Education Revenue Aug Fund	1,086,309	(33,322)	218,545	218,545
8047	Community Redevelopment Funds	2,652,896	0	2,836,090	2,836,090
8081	Royalties and Bonuses	196	13	428	429
8089	Non Revenue Limit Adjustment	(98)	(7)	(214)	(214)
8096	Charter School Property Taxes In-Lieu	(3,871,136)	(4,048,997)	(4,116,953)	(4,116,953)
8096	Charter School Property Taxes In-Lieu Prior Year	0	0	207	207
	TOTAL LOCAL CONTROL FUNDING	153,836,452	154,285,651	154,209,787	154,209,789
FEDERAL					
8290	Advanced Placement	9,000	9,000	0	9,000
	TOTAL FEDERAL REVENUE	9,000	9,000	0	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	2,697,404	2,697,404
8560	Lottery	2,721,614	2,760,691	2,895,334	2,895,334
8560	Lottery Prior Year	0	52,616	52,657	52,657
8590	California English Language	11,000	11,990	11,152	11,990
8590	High School Exit Exam	0	4,094	0	4,094
8590	Medi Cal Billing	0	51,121	179,137	179,137
8590	Medi Cal Administrative	75,000	181,840	276,256	276,256
8590	Pupil Testing Incentive	30,000	80,213	80,213	80,213
	TOTAL STATE REVENUE	6,203,793	6,588,676	6,940,860	6,945,792
LOCAL					
8631	Sale of Equipment & Supplies	10,000	10,000	415	415
8650	Rentals & Leases - Civic Center	407,000	407,000	433,067	407,000
8650	Rentals & Leases - Carden	239,000	239,000	242,377	242,377
8650	Rentals & Leases - MATES	104,564	104,564	104,564	104,564
8650	Rentals & Leases - BRIDGES	161,736	161,736	162,276	161,736
8650	Rentals & Leases - Sites	23,298	41,515	86,580	101,739
8660	Interest	400,000	500,000	913,568	914,000
8677	Interagency Revenues Miscellaneous	121,174	121,174	221,449	121,174
8689	Transportation Fees	40,000	43,000	43,593	43,593
8689	Other Fees (Ath, Co-Curr & Band)	190,000	347,944	184,937	347,944

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2017/18 UNAUDITED ACTUALS
UNRESTRICTED FUNDS
JUNE 30, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/18	2017/18 PROJECTED BUDGET
8691	Non-LCFF 50% Reduction	98	7	214	214
8699	Other Local Income	150,000	366,586	424,728	463,395
8699	Advanced Placement Testing	410,000	479,210	481,865	547,997
8699	Donations/Field Trips	0	946,765	3,187,853	3,180,128
8699	E-Rate Income	42,300	108,100	317	317
8699	Outdoor Education	282,375	279,750	296,659	296,659
8699	PreSat Testing	94,000	94,000	45,255	58,218
8699	Safety Funds from JPA	57,000	107,659	107,573	107,659
8699	Connect-Ed	8,000	2,000	500	2,000
	TOTAL LOCAL FUNDS	<u>2,740,545</u>	<u>4,360,010</u>	<u>6,937,790</u>	<u>7,101,129</u>
INCOMING TRANSFERS					
8710	Out-of-District Tuition	40,000	40,000	33,305	40,000
8980	Contributions to Restricted Programs				
	Special Education-Basic IDEA	(13,029,913)	(13,019,635)	(12,107,159)	(12,107,159)
	Special Education-Paraprofessionals	(2,416,361)	(2,481,393)	(2,475,047)	(2,475,047)
	Special Education Preschool Program	(852,770)	(824,036)	(810,294)	(810,295)
	Routine Restricted Maintenance	(5,233,561)	(5,171,792)	(5,110,699)	(5,110,699)
	TOTAL INCOMING TRANSFERS	<u>(21,492,605)</u>	<u>(21,456,856)</u>	<u>(20,469,894)</u>	<u>(20,463,200)</u>
	TOTAL INCOME	<u>141,297,185</u>	<u>143,786,481</u>	<u>147,618,543</u>	<u>147,802,510</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2017/18 UNAUDITED ACTUALS
UNRESTRICTED FUNDS
JUNE 30, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/18	2017/18 PROJECTED BUDGET
1100	Teacher Salaries	63,614,384	63,891,382	63,924,129	63,988,358
1100	Column	300,000	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	4,588,415	4,529,320	4,532,290	4,529,320
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	7,448,320	7,374,813	7,424,890	7,374,813
1900	Other Certificated Salaries	214,998	247,777	192,519	242,267
	TOTAL CERTIFICATED SALARIES	76,166,117	76,043,292	76,073,828	76,134,758
2100	IA's Occ Ther/Coachs/Class Advs/Tutors	1,046,889	1,089,719	1,714,562	1,338,081
2200	M&O lmt/Transp/Health Clerks	6,025,292	5,809,310	5,928,403	5,925,220
2300	Class Directors & Supv Salaries	1,129,752	989,418	991,952	989,418
2400	Secretarial & Clerical Salaries	7,240,940	7,198,794	7,235,062	7,234,192
2900	Other Class Salaries	1,342,500	1,432,746	2,298,360	1,863,787
	TOTAL CLASSIFIED SALARIES	16,785,373	16,519,987	18,168,339	17,350,698
3100	STRS	10,956,063	10,977,655	10,837,882	10,989,186
3200	PERS	2,162,283	2,146,958	2,140,667	2,160,855
3300	OASDI/Medicare	2,218,470	2,228,821	2,333,249	2,274,588
3400	Health & Welfare	16,560,841	16,370,928	16,263,963	16,370,928
3500	SUI	45,714	45,767	41,094	46,207
3600	Workers' Compensation	1,592,152	1,582,684	1,635,464	1,598,646
3700	Retiree Benefits	373,431	363,431	356,214	363,431
3900	Other Benefits	29,278	29,278	28,929	29,278
	TOTAL BENEFITS	33,938,232	33,745,522	33,637,462	33,833,119
4100	Textbooks	1,000,000	2,767,509	1,358,442	2,767,509
4200	Other Books	1,300	4,604	72,290	9,836
4300	Materials and Supplies	4,520,649	5,965,921	3,372,270	7,273,067
4400	Non-Capitalized Furn/Equip	378,996	497,619	521,165	564,695
	TOTAL BOOKS AND SUPPLIES	5,900,945	9,235,653	5,324,167	10,615,107
5120	Professional Services-Transportation	2,025,000	2,025,000	2,101,084	2,025,000
5200	Travel & Conferences	242,350	233,579	283,603	238,195
5300	Dues & Membership	52,200	54,190	62,832	54,190
5400	Insurance	1,360,338	1,356,261	1,354,609	1,356,261
5500	Operation & Housekeeping Services	4,112,600	4,512,600	4,802,759	4,885,600
5600	Rentals, Leases & Repairs	1,018,924	1,090,172	1,238,665	1,096,384
5700	Interprogram Chrgs (Postage, Printing)	(337,968)	(349,848)	(403,390)	(309,765)
5800	Prof/Consult Serv & Oper Expenses	2,992,758	3,510,145	3,301,919	3,494,286
5900	Communications	722,663	721,763	521,014	721,763
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	12,188,865	13,153,862	13,263,095	13,561,914

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2017/18 UNAUDITED ACTUALS
UNRESTRICTED FUNDS
JUNE 30, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/18	2017/18 PROJECTED BUDGET
6200	Building Improvements	0	0	2,359	0
6400	Equipment	0	69,800	100,437	25,071
	TOTAL CAPITAL OUTLAY	<u>0</u>	<u>69,800</u>	<u>102,796</u>	<u>25,071</u>
7100	Excess Costs-Special Education	10,000	10,000	0	10,000
7100	Other Transfers - County Sp Ed ADA	366,000	311,291	271,480	271,480
7300	Direct & Indirect Support-Adult Ed	(171,020)	(171,020)	(165,174)	(165,174)
	Direct & Indirect Support-Child Care	(378,358)	(383,158)	(394,808)	(386,038)
	Indirect Support-Restricted Prgms	(129,422)	(202,168)	(220,156)	(209,233)
7600	Interfund Transfers				
	Adult Education Power Program	5,000	0	0	0
	Child Nutrition Prior Year Adjustment	0	0	122,130	122,130
	Deferred Maintenance Transfer	0	94,365	1,094,365	1,094,365
	Health and Welfare Transfer	0	1,000,000	1,000,000	1,000,000
	Child Care Mandatory to Alleviate Deficit	0	404,204	201,825	404,204
	TOTAL OTHER OUTGO	<u>(297,800)</u>	<u>1,063,514</u>	<u>1,909,662</u>	<u>2,141,734</u>
	TOTAL 1000-7000	<u><u>144,681,732</u></u>	<u><u>149,831,630</u></u>	<u><u>148,479,349</u></u>	<u><u>153,662,401</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 GENERAL FUND
 RESTRICTED FUNDS
 2017/18 UNAUDITED ACTUALS
 JUNE 30, 2018

NET BEGINNING BALANCE JULY 1, 2017	2,048,546
Incomes	<u>40,640,529</u>
Total Income and Beginning Balance	42,689,075
Expenditures	<u>(42,067,767)</u>
NET ENDING BALANCE - JUNE 30, 2018	<u><u>621,308</u></u>

BREAKDOWN OF NET ENDING BALANCE

Reserve for Program Carryovers	621,308 *
NET ENDING BALANCE - JUNE 30, 2018	<u><u>621,308</u></u>

*Prop 39 Clean Energy Jobs #6230	522,046	
College Readiness #7338	<u>99,262</u>	
	<u><u>621,308</u></u>	

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2017/18 UNAUDITED ACTUALS
RESTRICTED FUNDS
JUNE 30, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/18	2017/18 PROJECTED BUDGET
FEDERAL					
8181	Special Ed PL94-142	3,132,457	3,132,457	3,101,151	3,101,151
8182	Special Ed Preschool	285,280	285,280	268,553	268,553
8290	IASA Title I	1,235,510	1,956,167	1,548,859	1,956,167
8290	Title IIA	403,937	527,183	386,124	527,183
8290	Title III Part A (LEP)	160,970	191,982	162,199	191,982
8290	Immigration Education Program	30,531	37,379	46,049	37,379
8290	Carl Perkins - Vocational Education	100,343	86,021	79,952	86,021
	TOTAL FEDERAL REVENUE	5,349,028	6,216,469	5,592,887	6,168,436
STATE					
8311	Special Ed Infant	191,321	191,321	194,261	194,261
8560	Lottery	850,504	907,624	1,043,825	1,043,825
8560	Lottery Prior Year	0	94,067	94,111	94,111
8590	After School Education-Conejo	112,275	122,605	122,605	122,605
8590	After School Education-Glenwood	112,275	122,605	122,605	122,605
8590	California Clean Energy Jobs	812,983	2,051,602	2,051,601	2,051,602
8590	Career Pathway Trust	0	374,938	258,287	374,938
8590	County SELPA Mental Health ISES	701,288	551,870	563,503	551,870
8590	Special Ed Student Workability	121,166	116,267	116,267	116,267
8590	California Partnership	169,840	169,840	180,489	223,667
8590	Non Public Sch Mental Health SELPA Reimburse	700,000	700,000	376,733	700,000
8590	Tobacco Use Prevention	178,260	382,519	161,424	453,859
8590	Infant Discretionary Grant	0	6,506	6,506	6,506
	TOTAL STATE REVENUE	3,949,912	5,791,764	5,292,217	6,056,116
LOCAL					
8677	Interagency Revenues Miscellaneous	0	345,083	200,577	359,768
8699	Other Local Income	0	588,520	580,738	770,421
8699	Community Enhancement	0	2,956	2,167	2,956
8699	Sage Grant	45,000	48,043	46,102	48,043
8699	Park Oaks Outreach Program	0	379	379	379
8699	University Preschool Program	140,000	140,000	29,489	124,053
8699	Way to Grow	0	5,536	4,868	5,536
	TOTAL LOCAL FUNDS	185,000	1,130,517	864,320	1,311,156
INCOMING TRANSFERS					
8792	SELPA Transfer Spec Ed Master Plan	8,056,254	8,056,254	8,162,868	8,162,868
8792	SELPA Transfer Spec Ed	191,712	191,536	191,536	191,536
8792	SELPA Out of Home Reimbursement	0	0	33,502	33,502
8980	Contributions from General Fund				
	Special Education-Basic IDEA	13,029,913	13,019,635	12,107,159	12,107,159
	Special Education -Paraprofessionals	2,416,361	2,481,393	2,475,047	2,475,047
	Special Education-Preschool Program	852,770	824,036	810,294	810,295
	Routine Restricted Maintenance	5,233,561	5,171,792	5,110,699	5,110,699
	TOTAL INCOMING TRANSFERS	29,780,571	29,744,646	28,891,105	28,891,106
8000	TOTAL INCOME	39,264,511	42,883,396	40,640,529	42,426,814

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2017/18 UNAUDITED ACTUALS
RESTRICTED FUNDS
JUNE 30, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/18	2017/18 PROJECTED BUDGET
1100	Teacher Salaries	11,558,032	12,238,741	11,891,811	12,238,741
1200	Counselors, Psychs, Librarians & Nurses	1,078,689	1,176,595	1,202,003	1,176,595
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	583,577	599,304	608,665	599,304
1900	Other Certificated Salaries	429,498	436,469	412,087	436,469
	TOTAL CERTIFICATED SALARIES	13,649,796	14,451,109	14,114,566	14,451,109
2100	IA's Occ Ther/Coachs/Class Advs/Tutors	4,365,747	4,349,104	4,426,300	4,367,931
2200	M&O Int/Transp/Health Clerks	2,854,312	2,806,803	2,741,456	2,806,803
2300	Class Directors & Supv Salaries	465,691	402,500	391,298	402,500
2400	Secretarial & Clerical Salaries	188,598	397,038	298,681	397,038
2900	Other Class Salaries	211,027	159,744	513,894	159,744
	TOTAL CLASSIFIED SALARIES	8,085,375	8,115,189	8,371,629	8,134,016
3100	STRS	1,913,816	2,045,023	1,971,796	2,045,023
3200	PERS	1,012,776	1,044,364	1,049,401	1,044,364
3300	OASDI/Medicare	783,350	801,523	796,131	802,503
3400	Health & Welfare	4,394,204	4,453,593	4,366,271	4,453,593
3500	SUI	10,867	11,635	12,670	11,645
3600	Workers' Compensation	376,344	392,255	390,152	392,580
3700	Retiree Benefits	100,782	110,782	96,204	110,782
3900	Other Benefits	0	0	6,199	0
	TOTAL BENEFITS	8,592,139	8,859,175	8,688,824	8,860,490
4100	Textbooks	851,004	1,890,813	2,027,661	2,012,014
4200	Other Books	7,000	72,230	64,302	100,825
4300	Materials and Supplies	1,905,749	3,121,382	1,363,388	3,327,879
4400	Non-Capitalized Furn/Equip	63,100	120,195	368,085	151,319
	TOTAL BOOKS AND SUPPLIES	2,826,853	5,204,620	3,823,436	5,592,037
5120	Professional Services-Transportation	0	0	47,447	0
5200	Travel & Conferences	61,935	334,290	361,675	334,290
5300	Dues & Membership	4,500	39,500	23,150	39,500
5400	Insurance	0	0	263	0
5500	Operation & Housekeeping Services	0	0	2,409	0
5600	Rentals, Leases & Repairs	801,267	2,070,650	1,288,505	2,070,650
5700	Interprogram Chrgs (Postage, Printing)	12,383	13,707	69,185	22,738
5800	Prof/Consult Serv & Oper Expenses	2,820,638	3,367,781	2,717,924	3,382,657
5900	Communications	0	0	16,360	0
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	3,700,723	5,825,928	4,526,918	5,849,835

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2017/18 UNAUDITED ACTUALS
RESTRICTED FUNDS
JUNE 30, 2018

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/18	2017/18 PROJECTED BUDGET
6400	Equipment	120,000	120,000	0	120,000
6500	Equipment Replacement	0	0	354,902	0
	TOTAL CAPITAL OUTLAY	<u>120,000</u>	<u>120,000</u>	<u>354,902</u>	<u>120,000</u>
7100	Excess Costs	2,160,203	2,153,749	1,967,336	1,948,086
7300	Direct & Indirect Support-General Fund	129,422	202,168	220,156	209,233
	TOTAL OTHER OUTGO	<u>2,289,625</u>	<u>2,355,917</u>	<u>2,187,492</u>	<u>2,157,319</u>
	TOTAL 1000-7000	<u>39,264,511</u>	<u>44,931,938</u>	<u>42,067,767</u>	<u>45,164,806</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 2017/18 UNAUDITED ACTUALS
 JUNE 30, 2018

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	4,546.77	7,193	748	400	0	37,926,360
Grades 4-6	3,919.64	7,301	0	368	0	30,060,175
Grades 7-8	2,934.99	7,518	0	379	0	23,177,785
Grades 9-12	6,943.96	8,712	227	451	0	65,201,728
TOTAL BASE	18,345.36	143,883,243	4,977,263	7,505,547	0.00	156,366,053

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

LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET 158,414,971

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	18,345.36	97,662,808
2012-13 Categorical Programs			18,112,692
LCFF Gap Funding Prior Year	1,912.99	18,345.36	35,094,490
TOTAL LOCAL CONTROL FUNDING CALCULATION FLOOR			<u>150,869,990</u>

LCFF 2017-18 ENTITLEMENT CALCULATION

Local Control Funding Formula (LCFF) Target 158,414,971
 Local Control Funding Formula (LCFF) Floor (150,869,990)
 Difference/GAP 7,544,981

Difference/GAP Multiplied by 2017-18 Funding Rate of 42.97% 3,241,810 *

Economic Recovery Payment 0

Local Control Funding Formula (LCFF) Entitlement Before Minimum State Aid Provision 154,111,800

Adult Education Revenue Limit Transfer 0

Local Control Funding Formula Sub-Total 154,111,800

Estimated County ADA Transfer (271,480)

Net Local Control Funding Formula Entitlement Before Minimum State Aid Provision 153,840,320

*2017-18 Gap Funding 3,241,810
 Declining Enrollment 314.81 ADA (2,285,680)
 2017-18 Additional Funding 956,130

2017-18 State Aid 49,715,394
 EPA Funding 3,669,072
 Property Taxes 104,844,287
 Property Taxes In-Lieu (4,116,953)
Total 2017-18 LCFF UNAUDITED ACTUALS 154,111,800

Supplemental Allocation With Min. Proportionality Percentage of 5.19% 7,505,547

2017/18 UNAUDITED ACTUALS BUDGET
 LOTTERY BUDGET
 JUNE 30, 2018

2017-18 LOTTERY ACCOUNT SUMMARY

2017-18 Estimated Income		
\$208.35 per ADA X 18,906.45 ADA Including A/E Mandated Absentee Rate*		3,939,159
2017-18 Estimated Expenditures:		
Classified Staff Development	6,406	
Certificated Staff Development	11,216	
Restricted Textbooks (Excludes Prior Year)	<u>1,043,825</u>	
Total Estimated 2017-18 Expenditures		<u>(1,061,447)</u>
2017-18 Lottery Balance Applied to General Fund Balance		<u><u>2,877,712</u></u>

*ADA adjustment for elimination of excused absences

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2017/18 UNAUDITED ACTUALS
JUNE 30, 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 UNAUDITED ACTUALS
JUNE 30, 2018

GENERAL FUND MAJOR UTILITY ACCOUNT

Object Code	Title	2017/18 Adopted Budget	Actual Expenses 06/30/2018	2017/18 Projected Budget
5510	Gas	190,000	160,871	191,600
5520	Electricity	2,350,000	2,917,313	2,938,000
5530	Water	1,100,000	1,228,313	1,252,000
5910	Telephone	654,500	467,701	654,500
5560	Trash Disposal	240,000	308,171	309,000
5570	Sanitation	180,000	190,500	195,000
	Total	4,714,500	5,272,869	5,540,100

GENERAL FUND INSURANCE

Coverage	2016/17 Contribution	Projected 2017/18 Contribution
Liability (COP)	989,474	989,230
Auto/Booster/Misc	0	4,027
Property/Fire/DIC/B&M	359,346	359,346
Total	1,348,820	1,352,603

Conejo Valley Unified
Ventura County

Unaudited Actuals
2017-18 Unaudited Actuals
Program by Resource Report
Expenditures by Object - Summary

56 73759 0000000
Report PGM

Expenditures through: June 30, 2018

For Fund(s) Resources(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	3,668,998.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		3,668,998.00
EXPENDITURE AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	3,118,294.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	550,704.00
Books and Supplies	4000-4999	0.00
Services and Other Operating Expenditures	5000-5999	0.00
	except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (excluding	7000-7299	0.00
Indirect Costs)	7400-7499	0.00
Indirect Costs)	7310-7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		3,668,998.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		3,668,998.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 UNAUDITED ACTUALS
 JUNE 30, 2018

ADULT EDUCATION FUND

NET BEGINNING BALANCE JULY 1, 2017	683,128
Income	<u>3,852,522</u>
Total Income and Beginning Balance	4,535,650
Expenditures	<u>(3,935,758)</u>
NET ENDING BALANCE - JUNE 30, 2018	<u><u>599,892</u></u> *

* Reserve Adult Education Block Grant: \$236,133

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017	995,141
Add: Cash Receipts July 1, 2017 through June 30, 2018	
Accounts Receivable	(15,025)
Due From Other Funds	19,138
Income	<u>3,852,522</u>
TOTAL CASH AVAILABLE	<u>3,856,634</u>
Deduct: Expenditures July 1, 2017 through June 30, 2018	
Accounts Payable	302,784
Due to Other Funds	25,653
Deferred Income	(286,717)
Expenditures	<u>3,935,760</u>
CASH IN COUNTY TREASURY - JUNE 30, 2018	<u><u>(3,977,481)</u></u>
	<u><u>874,295</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 UNAUDITED ACTUALS
 JUNE 30, 2018

ADULT EDUCATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/18	2017/18 ANNUAL BUDGET
8200	Federal Revenue	242,092	270,089	270,089	270,089
8590	Other State Revenue	1,356,434	1,356,434	1,356,434	1,356,434
8660	Interest	1,500	2,100	10,692	10,692
8671	Fees and Contracts	2,387,000	2,387,000	2,212,220	2,212,220
8699	Fees and Books	10,000	10,000	3,087	3,087
8919	Other Transfer - Gen Fund	5,000	0	0	0
		<u>4,002,026</u>	<u>4,025,623</u>	<u>3,852,522</u>	<u>3,852,522</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/18	2017/18 ANNUAL BUDGET
1000	Certificated Salaries	1,295,608	1,361,774	1,358,900	1,358,900
2000	Classified Salaries	832,107	792,041	874,398	874,398
3000	Employee Benefits	478,415	481,845	472,248	472,246
4000	Books and Supplies	475,590	559,497	362,873	362,873
5000	Contracted Services	540,080	442,367	459,547	459,547
5750	Direct Support to General Fund	238,735	241,217	242,620	242,620
6000	Capital Outlay	10,000	0	0	0
7300	Indirect Support to Gen Fund	171,020	171,020	165,174	165,174
		<u>4,041,555</u>	<u>4,049,761</u>	<u>3,935,760</u>	<u>3,935,758</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 UNAUDITED ACTUALS
 JUNE 30, 2018

BOND MEASURE I BUILDING FUND #212

NET BEGINNING BALANCE - JULY 1, 2017	10,493,623
Income	<u>40,184,451</u>
Total Income and Net Beginning Balance	50,678,074
Expenditures	<u>(12,329,350)</u>
NET ENDING BALANCE - JUNE 30, 2018	<u><u>38,348,724</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017	11,213,453
Add: Cash Receipts July 1, 2017 through June 30, 2018	
Accounts Receivable	(100,306)
Due From Other Funds	89,516
Income	<u>40,184,451</u>
TOTAL CASH AVAILABLE	<u>40,173,661</u>
Deduct: Expenditures July 1, 2017 through June 30, 2018	
Accounts Payable	(1,857,785)
Due to Other Funds	(24,020)
Expenditures	<u>12,329,350</u>
CASH IN COUNTY TREASURY - JUNE 30, 2018	<u><u>(10,447,545)</u></u>
	<u><u>40,939,569</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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BOND MEASURE I BUILDING FUND #212

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/18	2017/18 PROJECTED BUDGET
8660	Interest	80,000	90,000	91,934	91,934
8699	E-Rate Income	20,000	0	0	0
8699	Other Local Income (Insurance)	0	92,516	92,517	92,516
8951	Sale of Bond Proceeds	0	50,000,000	40,000,000	40,000,000
TOTALS		<u>100,000</u>	<u>50,182,516</u>	<u>40,184,451</u>	<u>40,184,450</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/18	2017/18 PROJECTED BUDGET
2000	Classified Salaries	555,216	288,657	294,485	295,072
3000	Benefits	221,417	118,422	120,140	120,514
4000	Supplies	0	413,214	469,693	413,214
5000	Contracted Services	6,485,970	8,253,811	5,469,298	8,260,311
6000	Capital Outlay	0	11,200,806	5,951,264	11,200,806
7000	Interfund Transfer - Bond Endow	0	0	24,470	24,470
TOTALS		<u>7,262,603</u>	<u>20,274,910</u>	<u>12,329,350</u>	<u>20,314,387</u>

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BOND MEASURE I ENDOWMENT FUND #213

NET BEGINNING BALANCE - JULY 1, 2017	4,331,343
Income	<u>9,793,609</u>
Total Income and Net Beginning Balance	14,124,952
Expenditures	<u>(3,147,458)</u>
NET ENDING BALANCE - JUNE 30, 2018	<u><u>10,977,494</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017	5,788,532
Add: Cash Receipts July 1, 2017 through June 30, 2018	
Accounts Receivable	(653)
Due from Other Funds	(24,470)
Income	<u>9,793,609</u>
TOTAL CASH AVAILABLE	<u>9,768,486</u>
Deduct: Expenditures July 1, 2017 through June 30, 2018	
Accounts Payable	1,196,330
Expenditures	<u>3,147,458</u>
CASH IN COUNTY TREASURY - JUNE 30, 2018	<u><u>11,213,230</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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BOND MEASURE I ENDOWMENT FUND #213

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/2018	2017/18 PROJECTED BUDGET
8660	Interest	35,000	45,000	47,389	47,389
8919	Interfund Transfer - Bond	0	0	24,470	24,470
8951	Sale of Bond Proceeds	0	10,000,000	9,721,750	9,721,750
TOTALS		<u>35,000</u>	<u>10,045,000</u>	<u>9,793,609</u>	<u>9,793,609</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED EXPENSES	2017/18 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2018	2017/18 PROJECTED BUDGET
2000	Classified Salaries	351,464	335,432	335,536	335,603
3000	Benefits	177,737	169,070	168,626	169,070
4000	Books and Supplies	1,864,600	2,354,562	2,322,097	2,338,500
5000	Contracted Services	0	157,688	321,199	323,225
TOTALS		<u>2,393,801</u>	<u>3,016,752</u>	<u>3,147,458</u>	<u>3,166,398</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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BOND REDEMPTION FUND

NET BEGINNING BALANCE JULY 1, 2017	11,248,928
Income	<u>13,162,269</u>
Total Income and Net Beginning Balance	24,411,197
Expenditures	<u>(10,301,600)</u>
NET ENDING BALANCE - JUNE 30, 2018	<u><u>14,109,597</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017	11,220,664
Add: Cash Receipts July 1, 2017 through June 30, 2018	
Accounts Receivable	(13,456)
Income	<u>13,162,269</u>
TOTAL CASH AVAILABLE	<u>13,148,813</u>
Deduct: Expenditures July 1, 2017 through June 30, 2018	
Expenditures	<u>10,301,600</u>
CASH IN COUNTY TREASURY - JUNE 30, 2018	<u><u>14,067,877</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/18	2017/18 ANNUAL BUDGET
8571	Homeowner Exemption	48,834	44,942	43,797	43,797
8611	Secured Roll Voted Indebt	6,954,473	6,553,236	6,939,868	6,939,868
8612	Unsecured Roll Voted Indebt	0	0	184,829	184,829
8613	P/Y Tax Voted Indebt	0	0	15,114	15,114
8614	Supplemental Voted Indebt	0	0	169,287	169,287
8660	Interest	30,000	20,000	79,624	79,624
8979	Other Local Revenue	0	0	5,729,750	5,729,750
TOTALS		<u>7,033,307</u>	<u>6,618,178</u>	<u>13,162,269</u>	<u>13,162,269</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/18	2017/18 ANNUAL 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	6,213,891	6,213,891
TOTALS		<u>10,301,600</u>	<u>10,301,600</u>	<u>10,301,600</u>	<u>10,301,600</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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CHILD CARE FUND

NET BEGINNING BALANCE - JULY 1, 2017	1,393
Income	<u>4,789,578</u>
Total Income and Net Beginning Balance	4,790,971
Expenditures	<u>(4,790,971)</u>
NET 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 June 30, 2018	
Accounts Receivable	(179,201)
Due from Other Funds	(84,927)
Income	<u>4,789,578</u>
TOTAL CASH AVAILABLE	<u>4,525,450</u>
Deduct: Expenditures July 1, 2017 through June 30, 2018	
Accounts Payable	39,521
Due To Other Funds	(315,769)
Deferred Revenue	(115,039)
Expenditures	<u>4,790,971</u>
CASH IN COUNTY TREASURY - JUNE 30, 2018	<u><u>273,502</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/18	2017/18 ANNUAL BUDGET
8660	Interest	1,000	1,000	4,103	1,000
8673	Child Care Fees	4,592,508	4,391,310	4,473,405	4,391,310
8699	Reg Fees/Other Income	162,325	162,325	155,884	162,325
8919	Interfund Transfers	0	404,204	201,825	404,204
8980	Transfers	(79,756)	(133,769)	(45,639)	(133,769)
TOTALS		<u>4,676,077</u>	<u>4,825,070</u>	<u>4,789,578</u>	<u>4,825,070</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/18	2017/18 ANNUAL BUDGET
1000	Certificated Salaries	162,541	127,218	127,219	127,218
2000	Classified Salaries	2,595,962	2,703,747	2,688,020	2,703,747
3000	Employee Benefits	1,093,906	1,128,543	1,146,392	1,128,543
4000	Books and Supplies	180,920	215,920	239,490	215,920
4400	Equipment not Capitalized	45,000	45,000	30,002	45,000
5000	Contracted Services	134,616	185,616	141,651	170,116
5750	Interfund Facility Use	83,600	89,590	80,246	89,590
5900	Communications	6,240	6,240	3,841	6,240
7300	Direct & Indirect Costs	319,789	324,589	334,109	327,469
TOTALS		<u>4,622,574</u>	<u>4,826,463</u>	<u>4,790,971</u>	<u>4,813,843</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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CHILD DEVELOPMENT FUND

NET BEGINNING BALANCE - JULY 1, 2017		0
Income		<u>2,027,225</u>
Total Income and Net Beginning Balance		2,027,225
Expenditures		<u>(2,027,225)</u>
NET 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 June 30, 2018		
Accounts Receivable	(165,771)	
Due from Other Funds	(2,867)	
Income	<u>2,027,225</u>	<u>1,858,588</u>
TOTAL CASH AVAILABLE		1,858,588
Deduct: Expenditures July 1, 2017 through June 30, 2018		
Accounts Payable	(16,105)	
Due To Other Funds	(154,505)	
Deferred Revenue	(34,817)	
Expenditures	<u>2,027,225</u>	<u>(1,821,798)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2018		<u><u>36,790</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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CHILD DEVELOPMENT FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUALS REVENUE 06/30/18	2017/18 ANNUAL BUDGET
8590	Other State Income	610,037	654,564	689,654	689,654
8660	Interest	0	0	553	553
8699	Reg Fees/Other Income	1,366,742	1,357,812	1,291,379	1,322,169
8980	Transfers	79,756	133,769	45,639	133,769
TOTALS		<u>2,056,535</u>	<u>2,146,145</u>	<u>2,027,225</u>	<u>2,146,145</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUALS EXPENSE 06/30/18	2017/18 ANNUAL BUDGET
1000	Certificated Salaries	5,827	5,827	5,999	5,827
2000	Classified Salaries	1,341,433	1,351,433	1,283,476	1,351,433
3000	Employee Benefits	565,233	565,233	550,510	565,233
4000	Books and Supplies	38,653	118,263	61,177	118,263
5000	Contracted Services	38,370	38,370	59,048	38,370
5750	Interfund Facility Use	3,250	3,250	1,316	3,250
5900	Communications	5,200	5,200	4,999	5,200
7300	Direct & Indirect Costs to General Fund	58,569	58,569	60,700	58,569
TOTALS		<u>2,056,535</u>	<u>2,146,145</u>	<u>2,027,225</u>	<u>2,146,145</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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CHILD NUTRITION FUND

NET BEGINNING BALANCE - JULY 1, 2017		55,088
Stores	55,088	
Contingency	<u>0</u>	
	55,088	
Income		<u>4,420,346</u>
Total Income and Net Beginning Balance		4,475,434
Expenditures		<u>(4,382,680)</u>
NET ENDING BALANCE - JUNE 30, 2018		<u><u>92,754</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		84,369
Contingency		<u>8,385</u>
NET ENDING BALANCE - JUNE 30, 2018		<u><u>92,754</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
CHILD NUTRITION FUND
STATEMENT OF CASH BALANCE
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CASH IN COUNTY TREASURY - JULY 1, 2017		107,164
Cash Collection Awaiting Deposit		3,023
Add: Cash Receipts July 1, 2017 through June 30, 2018		
Petty Cash	0	
Accounts Receivable	(1,981)	
Subsidy Awaiting Deposit	355,933	
Due from Other Funds	619,939	
Stores	(29,281)	
Income	<u>4,420,346</u>	<u>5,364,956</u>
TOTAL CASH AVAILABLE		5,475,143
Deduct: Expenditures July 1, 2017 through June 30, 2018		
Accounts Payable	119,217	
Due to Other Funds	843,048	
Deferred Revenue	10,862	
Expenditures	<u>4,382,680</u>	<u>(5,355,807)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2018		<u><u>119,337</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/18	2017/18 ANNUAL BUDGET
8220	Federal Revenue	2,285,000	2,170,750	2,106,063	2,106,063
8500	State Revenue	188,650	179,218	156,625	156,625
8500	State Revenue (5380)	0	23,107	7,105	7,105
8634	Cash Sales	2,204,000	2,256,930	2,016,332	2,016,330
8634	Deferred Pre-Paid Ticket Sales	(150,000)	(105,724)	(94,862)	(94,862)
8660	Interest	1,000	1,000	2,433	2,433
8699	Local	20,000	87,500	104,520	104,520
8916	Interfund Transfer - Gen Fund	0	0	122,130	122,130
TOTALS		<u>4,548,650</u>	<u>4,612,781</u>	<u>4,420,346</u>	<u>4,420,344</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/18	2017/18 ANNUAL BUDGET
2000	Classified Salaries	2,003,262	1,972,314	1,974,190	1,974,190
3000	Employee Benefits	664,536	651,995	646,829	646,829
4300	Supplies	258,405	249,405	173,768	173,768
4400	Equipment not Capitalized	1,000	19,106	9,650	9,650
4700	Food	1,407,421	1,407,421	1,419,353	1,419,353
5000	Contracted Services	209,200	207,294	157,891	157,891
5900	Communications	4,000	2,500	999	999
TOTALS		<u>4,547,824</u>	<u>4,510,035</u>	<u>4,382,680</u>	<u>4,382,680</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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DEFERRED MAINTENANCE FUND

NET BEGINNING BALANCE - JULY 1, 2017		0
Income		<u>1,677,189</u>
Total Income and Net Beginning Balance		1,677,189
Expenditures		<u>(41,270)</u>
NET ENDING BALANCE - JUNE 30, 2018		<u><u>1,635,919</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017		0
Add:	Cash Receipts July 1, 2017 through June 30, 2018	
	Accounts Receivable	(18,607)
	Due from Other Funds	(1,000,000)
	Income	<u>1,677,189</u>
		<u>658,582</u>
TOTAL CASH AVAILABLE		658,582
Deduct:	Expenditures July 1, 2017 through June 30, 2018	
	Accounts Payable	0
	Due to Other Funds	(5,755)
	Expenditures	<u>41,270</u>
		<u>(35,515)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2018		<u><u>623,067</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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DEFERRED MAINTENANCE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/18	2017/18 PROJECTED BUDGET
8660	Interest	1,600	3,000	3,507	3,507
8699	Facility Use Fees-Gyms	0	57,000	79,317	79,727
8919	Interfund Transfer - TOPASS	500,000	500,000	500,000	500,000
8919	Interfund Transfer - General	0	94,365	1,094,365	1,094,365
TOTALS		<u>501,600</u>	<u>654,365</u>	<u>1,677,189</u>	<u>1,677,599</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/18	2017/18 PROJECTED BUDGET
2000	Classified Salaries	0	11,000	1,167	11,000
3000	Employee Benefits	0	1,037	89	1,037
4000	Books and Supplies	0	16,000	9,320	16,000
5000	Contracted Services	0	66,328	30,694	66,328
TOTALS		<u>0</u>	<u>94,365</u>	<u>41,270</u>	<u>94,365</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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DEVELOPER DONATION FUND #2

NET BEGINNING BALANCE - JULY 1, 2017	1,471,351
Income	<u>647,450</u>
Total Income and Net Beginning Balance	2,118,801
Expenditures	<u>(884,669)</u>
NET ENDING BALANCE - JUNE 30, 2018	<u><u>1,234,132</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017	1,320,125
Add: Cash Receipts July 1, 2017 through June 30, 2018	
Accounts Receivable	429,276
Due from Other Funds	150
Income	<u>647,450</u>
TOTAL CASH AVAILABLE	<u>1,076,876</u>
Deduct: Expenditures July 1, 2017 through June 30, 2018	
Accounts Payable	264,758
Due to Other Funds	2,656
Expenditures	<u>884,669</u>
CASH IN COUNTY TREASURY - JUNE 30, 2018	<u><u>(1,152,083)</u></u>
	<u><u>1,244,918</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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DEVELOPER DONATION FUND #2

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/2018	2017/18 PROJECTED BUDGET
8660	Interest	11,000	11,000	14,395	14,395
8681	Developer Donation Fees	750,000	650,000	633,055	650,000
TOTALS		<u>761,000</u>	<u>661,000</u>	<u>647,450</u>	<u>664,395</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2018	2017/18 PROJECTED BUDGET
2000	Classified Salaries	77,583	70,269	69,941	70,269
3000	Employee Benefits	32,982	31,050	30,829	31,050
4000	Supplies	100	91,900	85,604	94,496
5000	Contracted Services	1,018,119	831,562	660,628	874,557
6000	Capital Outlay	0	43,000	33,667	43,000
7619	Interfund Transfers	0	4,000	4,000	4,000
TOTALS		<u>1,128,784</u>	<u>1,071,781</u>	<u>884,669</u>	<u>1,117,372</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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HEALTH & WELFARE FUND

BEGINNING BALANCE JULY 1, 2017		(1,462,419)
Reserve for Claims		2,046,389
NET BEGINNING BALANCE JULY 1, 2017		<u>583,970</u>
 Income		 <u>27,091,499</u>
Total Income and Net Beginning Balance		27,675,469
 Expenditures		 <u>(23,570,421)</u>
NET ENDING BALANCE - JUNE 30, 2018		<u><u>4,105,048</u></u> *
Reserve for Claims*	(2,046,389)	
Net Balance - June 30, 2018	<u>4,105,048</u>	
Net Ending Balance Including Reserve	<u><u>2,058,659</u></u>	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017		3,392,170
Add: Cash Receipts July 1, 2017 through June 30, 2018		
Accounts Receivable	1,110,981	
Due From Other Funds	(588)	
Income	<u>27,091,499</u>	<u>28,201,892</u>
TOTAL CASH AVAILABLE		31,594,062
 Deduct: Expenditures July 1, 2017 through June 30, 2018		
Accounts Payable	287,769	
Due to Other Funds	3,800,672	
Deferred Revenue	14,377	
Expenditures	<u>23,570,421</u>	<u>(27,673,239)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2018		<u><u>3,920,823</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/18	2017/18 ANNUAL BUDGET
8660	Interest	9,500	12,500	47,430	47,430
8674	Contracted Services from Other Funds	23,839,885	23,750,949	22,954,942	23,750,949
8699	Other Revenue	3,015,977	3,078,554	3,074,750	3,078,554
8699	Other Revenue - Donation	0	21,200	14,377	21,200
8919	Other Transfer - Gen Fund	0	1,000,000	1,000,000	1,000,000
TOTALS		<u>26,865,362</u>	<u>27,863,203</u>	<u>27,091,499</u>	<u>27,898,133</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/18	2017/18 ANNUAL BUDGET
1000	Certificated Salaries	17,251	10,676	10,676	10,676
2000	Classified Salaries	135,846	124,142	124,142	124,142
3000	Employee Benefits	68,219	60,952	60,615	60,952
4000	Supplies	2,000	8,200	12,280	14,200
5000	Other Services	125,150	132,249	110,433	126,249
5815	Paid Fees	13,425,725	13,430,725	12,194,491	13,430,725
5880	Paid Claims	13,462,066	13,462,066	11,057,540	13,462,066
5900	Communications	500	500	244	500
TOTAL		<u>27,236,757</u>	<u>27,229,510</u>	<u>23,570,421</u>	<u>27,229,510</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2017/18 UNAUDITED ACTUALS
JUNE 30, 2017

PRIVATE PURPOSE TRUST FUND

NET BEGINNING BALANCE JULY 1, 2017	1,743
Income	<u>20,153</u>
Total Income and Net Beginning Balance	21,896
Expenditures	<u>(19,706)</u>
NET ENDING BALANCE - JUNE 30, 2018	<u><u>2,190</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017	32,338
Add: Cash Receipts July 1, 2017 through June 30, 2018	
Accounts Receivable	2,421
Income	<u>20,153</u>
	<u>22,574</u>
TOTAL CASH AVAILABLE	54,912
Deduct: Expenditures July 1, 2017 through June 30, 2018	
Accounts Payable	0
Deferred Revenue	9,734
Expenditures	<u>19,706</u>
	<u>(29,440)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2018	<u><u>25,472</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 2017/18 UNAUDITED ACTUALS
 JUNE 30, 2018

PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/18	2017/18 ANNUAL BUDGET
8660	Interest	300	300	447	447
8699	Other Income	0	38,697	19,706	43,197
TOTALS		<u>300</u>	<u>38,997</u>	<u>20,153</u>	<u>43,644</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/18	2017/18 ANNUAL BUDGET
7299	Other Transfers Out	0	38,697	19,706	43,197
TOTALS		<u>0</u>	<u>38,697</u>	<u>19,706</u>	<u>43,197</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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JUNE 30, 2017

SURPLUS PROPERTY FUND

NET BEGINNING BALANCE JULY 1, 2017		545
Income		<u>4,011</u>
Total Income and Net Beginning Balance		4,556
Expenditures		<u>(4,486)</u>
NET ENDING BALANCE - JUNE 30, 2018		<u><u>70</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017		519
Add: Cash Receipts July 1, 2017 through June 30, 2018		
Accounts Receivable	23	
Due from Other Funds	0	
Income	<u>4,011</u>	<u>4,034</u>
TOTAL CASH AVAILABLE		4,553
Deduct: Expenditures July 1, 2017 through June 30, 2018		
Accounts Payable	0	
Due to Other Funds	0	
Expenditures	<u>4,486</u>	<u>(4,486)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2018		<u><u>67</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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JUNE 30, 2018

SURPLUS PROPERTY FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/18	2017/18 ANNUAL BUDGET
8660	Interest	400	100	11	100
8919	Interfund Transfer - Dev Fees	0	4,000	4,000	4,000
TOTALS		<u>400</u>	<u>4,100</u>	<u>4,011</u>	<u>4,100</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/18	2017/18 ANNUAL BUDGET
5815	Fees	0	4,486	4,486	4,486
5850	Contracted Serv - Legal	2,000	159	0	159
TOTALS		<u>2,000</u>	<u>4,645</u>	<u>4,486</u>	<u>4,645</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 UNAUDITED ACTUALS
 JUNE 30, 2018

TOPASS FUND

NET BEGINNING BALANCE - JULY 1, 2017	5,128,936
Income	<u>1,399,074</u>
Total Income and Net Beginning Balance	6,528,010
Expenditures	<u>(716,637)</u>
NET ENDING BALANCE - JUNE 30, 2018	<u><u>5,811,373</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017	5,089,645
Add: Cash Receipts July 1, 2017 through June 30, 2018	
Accounts Receivable	(16,655)
Pre-Paid Expenditure	25,143
Income	<u>1,399,074</u>
TOTAL CASH AVAILABLE	<u>1,407,562</u>
Deduct: Expenditures July 1, 2017 through June 30, 2018	
Accounts Payable	1,098
Due to Other Funds	28
Expenditures	<u>716,637</u>
CASH IN COUNTY TREASURY - JUNE 30, 2018	<u><u>(717,763)</u></u>
	<u><u>5,779,444</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2017/18 UNAUDITED ACTUALS
 JUNE 30, 2018

TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/18	2017/18 PROJECTED BUDGET
8625	Passthrough Payments	1,385,862	1,385,862	1,333,302	1,385,862
8660	Interest - Fund	32,000	43,000	65,772	65,772
TOTALS		<u>1,417,862</u>	<u>1,428,862</u>	<u>1,399,074</u>	<u>1,451,634</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/18	2017/18 PROJECTED BUDGET
2000	Classified Salaries	49,024	46,989	47,149	47,150
3000	Employee Benefits	19,801	19,092	18,976	19,092
4000	Supplies	0	0	2,187	2,189
5699	Rents & Leases	84,576	84,576	84,604	84,604
5000	Contracted Services	150,000	218,022	63,721	218,225
7600	Interfund Transfer - Def Maint	500,000	500,000	500,000	500,000
TOTALS		<u>803,401</u>	<u>868,679</u>	<u>716,637</u>	<u>871,260</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2017/18 UNAUDITED ACTUALS
JUNE 30, 2018

TOPASS FOUNDATION FUND

NET BEGINNING BALANCE - JULY 1, 2017	199,526
Income	<u>2,557</u>
Total income and Net Beginning Balance	202,083
Expenditures	<u>(4,126)</u>
NET ENDING BALANCE - JUNE 30, 2018	<u><u>197,957</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017	198,818
Add: Cash Receipts July 1, 2017 through June 30, 2018	
Accounts Receivable	(468)
Due from Other Funds	0
Income	<u>2,557</u>
TOTAL CASH AVAILABLE	<u>2,089</u>
Deduct: Expenditures July 1, 2017 through June 30, 2018	
Accounts Payable	0
Due to Other Funds	0
Expenditures	<u>4,126</u>
CASH IN COUNTY TREASURY - JUNE 30, 2018	<u><u>(4,126)</u></u>
	<u><u>196,781</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2017/18 UNAUDITED ACTUALS
JUNE 30, 2018

TOPASS FOUNDATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/18	2017/18 ANNUAL BUDGET
8660	Interest - Fund	500	1,100	2,557	2,557
	TOTALS	<u>500</u>	<u>1,100</u>	<u>2,557</u>	<u>2,557</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/18	2017/18 ANNUAL BUDGET
4000	Supplies	0	0	215	215
5000	Contracted Services	0	195,168	3,911	194,953
	TOTALS	<u>0</u>	<u>195,168</u>	<u>4,126</u>	<u>195,168</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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JUNE 30, 2018

WORKER COMPENSATION FUND

BEGINNING BALANCE JULY 1, 2017		2,190,033
Reserve for Claims		5,153,704
NET BEGINNING BALANCE JULY 1, 2017		<u>7,343,737</u>
 Income		 <u>2,222,643</u>
Total Income and Net Beginning Balance		9,566,380
 Expenditures		 <u>(2,087,164)</u>
NET ENDING BALANCE - JUNE 30, 2018		<u><u>7,479,216</u></u> *
Reserve for Claims*	(5,153,704)	
Ending Balance - June 30, 2018	<u>7,479,216</u>	
Net Ending Balance Including Reserve	<u><u>2,325,512</u></u>	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2017		3,397,782
Add: Cash Receipts July 1, 2017 through June 30, 2018		
Accounts Receivable	21,450	
Due From Other Funds	3,818,964	
Income	<u>2,222,643</u>	<u>6,063,057</u>
TOTAL CASH AVAILABLE		9,460,839
 Deduct: Expenditures July 1, 2017 through June 30, 2018		
Accounts Payable	(115,090)	
Due to Other Funds	(3,321)	
Expenditures	<u>2,087,164</u>	<u>(1,968,753)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2018		<u><u>7,492,086</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2017/18 UNAUDITED ACTUALS
JUNE 30, 2018

WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/18	2017/18 ANNUAL BUDGET
8660	Interest	30,000	30,000	34,269	34,269
8674	Contracted Svcs from Gen Fund & Oth Funds	2,128,439	2,134,950	2,187,908	2,187,908
8699	All Other Local Rev	0	15	466	466
TOTALS		<u>2,158,439</u>	<u>2,164,965</u>	<u>2,222,643</u>	<u>2,222,643</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2017/18 ADOPTED BUDGET	2017/18 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/18	2017/18 ANNUAL BUDGET
1000	Certificated Salaries	17,251	10,676	10,676	10,676
2000	Classified Salaries	83,531	88,482	88,483	88,482
3000	Employee Benefits	43,501	41,339	38,912	41,339
4000	Supplies	200	2,400	5,700	4,768
5200	Mileage/Conf/Dues	4,020	301	378	378
5450	Insurance	210,000	205,000	187,099	205,000
5750	Direct Costs for Interfund Ser	0	100	410	410
5800	Other Services	56,700	51,700	20,921	51,700
5815	Fees	190,000	190,000	187,553	190,000
5880	Paid Claims	1,200,000	1,300,000	1,547,032	1,582,100
5920	Communications	100	100	0	100
TOTALS		<u>1,805,303</u>	<u>1,890,098</u>	<u>2,087,164</u>	<u>2,174,953</u>