

# **CONEJO VALLEY UNIFIED SCHOOL DISTRICT**



## **2014 - 2015 ADOPTED BUDGET FINANCIAL STATEMENTS**

**PRESENTED TO THE BOARD OF EDUCATION  
AT THE BOARD MEETING OF JUNE 17, 2014**

**ADOPTED BY THE BOARD OF EDUCATION  
AT THE BOARD MEETING OF JUNE 24, 2014**

# 2014-15 Adopted Budget Financial Statement

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CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 GENERAL FUND  
 FINANCIAL STATEMENT  
 2014/15 ADOPTED BUDGET  
 JUNE 30, 2014

2013/14 2ND INTERIM ESTIMATED ENDING BALANCE		5,914,032
Reserve for CSEA Estimated Salary Increase		<u>(656,895)</u>
2013/14 REVISED 2ND INTERIM ESTIMATED ENDING BALANCE		5,257,137
Stores	155,982	
Revolving Cash	43,300	
3% Reserve for Contingency	5,033,580	
Reserve for 2014/15 Budget Development "Rainy Day Fund"	<u>24,275</u>	
Incomes		<u>162,105,325</u>
Total Income and Beginning Balance		167,362,462
Expenditures		<u>162,271,225</u>
ENDING BALANCE - JUNE 30, 2015		<u><u>5,091,237</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		155,982
Revolving Cash		43,300
3% Reserve for Contingency		4,868,137
Reserve for 2015/16 Budget - "Rainy Day Fund"		<u>23,818</u>
ENDING BALANCE - JUNE 30, 2015		<u><u>5,091,237</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 05/31/14	2014/15 ADOPTED BUDGET
<b>REVENUE LIMIT SOURCES</b>					
8011	State Aid Revenue Limit	12,450,690	16,536,254	27,389,423	22,984,546
8011	State Aid - LCFF Growth	5,006,577	0	0	0
8011	State Aid - LCFF At Risk Counseling	0	618,966	0	618,966
8011	State Aid - LCFF Gate	0	159,472	0	159,472
8011	State Aid - LCFF SIP	0	1,201,848	0	1,201,848
8011	State Aid - LCFF EIA/ESL	0	1,271,947	0	1,271,947
8011	State Aid - LCFF Pupil Transportation	0	178,517	0	178,517
8011	State Aid - LCFF Pupil Transportation Spec Ed	0	611,400	0	611,400
8011	State Aid - LCFF 10th Grade CSR	0	207,958	0	207,958
8011	State Aid - LCFF 9th Grade CSR	0	613,958	0	613,958
8011	State Aid - LCFF Arts and Music Grant	0	297,104	0	297,104
8011	State Aid - LCFF Advanced Placement	0	3,558	0	3,558
8011	State Aid - LCFF Comm English Tutoring	0	57,923	0	57,923
8011	State Aid - LCFF Continuation HS Block Grant	0	102,668	0	102,668
8011	State Aid - LCFF 10th Grade Counseling	0	72,360	0	72,360
8011	State Aid - LCFF K-3 CSR	0	4,707,045	0	4,707,045
8011	State Aid - LCFF Deferred Maintenance	0	801,214	0	801,214
8011	State Aid - LCFF Oral Health Assessment	0	9,845	0	9,845
8011	State Aid - LCFF Hourly Supplemental Program	0	727,007	0	727,007
8011	State Aid - LCFF HS Exit Exam	0	86,958	0	86,958
8011	State Aid - LCFF Instructional Materials	0	1,168,825	0	1,168,825
8011	State Aid - LCFF Math and Reading Develop	0	148,305	0	148,305
8011	State Aid - LCFF BTSA/PAR	0	275,235	0	275,235
8011	State Aid - LCFF Safe Schools	0	293,958	0	293,958
8011	State Aid - LCFF Adult Education	0	2,345,159	0	2,345,159
8011	State Aid - LCFF Staff Development	0	871,641	0	871,641
8011	State Aid - LCFF TARGET Instru Block Grant	0	1,259,001	0	1,259,001
8011	State Aid - LCFF International Bacc	0	20,820	0	20,820
8012	Education Protection Account	17,452,490	18,914,990	14,516,778	18,876,996
8019	State Aid Revenue Limit Prior Year	(47,838)	(47,838)	0	(47,838)
8021	Tax Relief Subventions	754,768	741,561	649,002	742,881
8029	Other Subventions	0	14	15	15
8041	Secured Roll Taxes	76,325,843	78,615,588	70,933,253	78,612,651
8042	Unsecured Roll Taxes	2,364,199	2,775,260	2,445,552	2,445,552
8043	Prior Years' Taxes	232,964	186,371	197,001	196,502
8044	Supplemental Taxes	455,407	506,820	670,567	363,301
8045	Education Revenue Aug Fund	(5,157,087)	(6,201,515)	(1,229,160)	(6,201,515)
8047	Community Redevelopment Funds	1,904,403	1,107,301	3,993,676	3,993,675
8081	Royalties and Bonuses	476	188	192	188
8089	Non Revenue Limit Adjustment	(238)	(94)	0	(94)
8091	Adult Ed Revenue Limit Transfer	0	(1,545,159)	(1,545,159)	(1,545,159)
8096	Charter School Property Taxes In-Lieu	(2,600,719)	(2,708,473)	(2,365,098)	(2,922,400)
	<b>TOTAL REVENUE</b>	<b>109,141,935</b>	<b>126,993,960</b>	<b>115,656,042</b>	<b>135,611,993</b>
8092	PERS Reduction Adjustment	182,625	0	17	0
	<b>TOTAL LOCAL CONTROL FUNDING</b>	<b>109,324,560</b>	<b>126,993,960</b>	<b>115,656,059</b>	<b>135,611,993</b>
<b>FEDERAL</b>					
8181	Special Ed PL94-142	3,254,443	3,254,443	1,605,541	3,211,082
8182	Special Ed Preschool	221,583	221,583	0	189,273
8290	Advanced Placement	0	15,586	15,586	0
8290	IASA Title I	1,429,785	1,708,603	1,301,718	1,378,069
8290	Title 1 Corrective Action	0	101,087	71,087	0
8290	Title IIA	442,129	697,343	271,802	414,595
8290	Title III Part A (LEP)	219,835	230,452	208,217	189,346

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 05/31/14	2014/15 ADOPTED BUDGET
8290	Title III-Immigration Education Program	35,400	20,138	20,137	0
8290	Carl Perkins - Vocational Education	96,578	96,780	4,566	96,780
	TOTAL FEDERAL REVENUE	5,699,753	6,346,015	3,498,654	5,479,145
STATE					
8311	Economic Impact Aid	1,264,787	0	0	0
8311	Special Ed Infant	184,983	184,983	149,538	184,983
8311	Special Ed Transportation	611,400	0	0	0
8311	Transportation	178,517	0	0	0
8311	Special Ed Mental Health Prevention	101,882	102,477	102,477	102,477
8434	Class Size Reduction	4,455,249	0	0	0
8550	Mandated Costs	931,606	761,974	761,974	746,913
8560	Lottery	3,352,425	3,397,956	1,716,299	3,332,045
8560	Lottery Prior Year	0	179,316	217,932	0
8590	Common Core Standards	3,369,638	4,138,826	4,138,826	998,978
8590	Flexibility - SB666 Class Size	207,958	0	0	0
8590	Flexibility - SB12 Class Size 9th Grade	613,958	0	0	0
8590	Flexibility - Adult Ed Revenue Limit	800,000	0	0	0
8590	After School Education-Conejo	112,050	112,275	202,495	112,275
8590	After School Education-Glenwood	112,050	112,275	0	112,275
8590	California Clean Energy Jobs	0	851,895	255,569	834,748
8590	County SELPA Mental Health ISES	550,000	725,427	223,777	550,000
8590	Special Ed Student Workability	121,166	121,166	76,976	121,166
8590	Flexibility - Arts and Music Grant	297,104	0	0	0
8590	Flexibility - High School Exit Exam	86,958	0	0	0
8590	Flexibility - BTSA PAR Mentor	275,235	0	0	0
8590	California English Language	0	11,783	598	11,000
8590	California Partnership	0	258,963	108,533	150,000
8590	Flexibility - Comm Based English Tutor	57,923	0	0	0
8590	Flexibility - Continuation High School Block Grant	102,668	0	0	0
8590	Flexibility - Deferred Maintenance	814,730	0	0	0
8590	Flexibility - GATE	159,472	0	0	0
8590	Flexibility - Hourly RL Supplemental	727,226	0	0	0
8590	Flexibility - Instructional Materials Fund	1,168,825	0	0	0
8590	Flexibility - International Baccalaureate	20,820	0	0	0
8590	Flexibility - Math/Reading Staff Development	148,305	0	0	0
8590	Medi Cal Billing	323,515	323,515	310,101	330,000
8590	Medi Cal Administrative	403,092	343,346	0	0
8590	Flexibility - Oral Health Assessment	9,845	0	0	0
8590	Pupil Testing Incentive	59,410	165,991	146,755	30,000
8590	Flexibility - At Risk Counseling	618,966	0	0	0
8590	Flexibility - School Safety Funds	293,958	0	0	0
8590	Global Entrepreneurship Program	0	20,266	20,266	0
8590	Flexibility Global Entrepreneurship Program	100,244	0	0	0
8590	Flexibility - Staff Development Days	871,641	0	0	0
8590	Flexibility - School Improvement Program	1,201,848	0	0	0
8590	Student Identification	0	32,016	37,124	0
8590	Flexibility - Targeted Inst'l Improvement Grant	1,259,001	0	0	0
8590	Flexibility - Tenth Grade Counseling-Block Grant	72,360	0	0	0
8590	Mental Health SELPA Reimburse	350,000	350,000	267,443	350,000
8590	Tobacco Use Prevention	0	516,100	258,050	86,807
	TOTAL STATE REVENUE	26,390,815	12,710,550	8,994,733	8,053,667

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 05/31/14	2014/15 ADOPTED BUDGET
<b>LOCAL</b>					
8631	Sale of Equipment & Supplies	3,000	1,000	0	500
8650	Rentals & Leases - Civic Center	597,767	653,628	460,047	617,695
8650	Rentals & Leases - MATES	71,535	71,535	64,382	72,243
8650	Rentals & Leases - BRIDGES	128,253	125,834	97,713	126,470
8650	Rentals & Leases - Sites	19,792	19,792	224,628	20,121
8660	Interest	350,000	300,000	105,391	250,000
8677	Interagency Revenues Miscellaneous	125,746	124,041	40,198	174,042
8689	Transportation Fees	55,000	55,000	106,908	60,000
8689	Other Fees (Ath, Co-Curr & Band)	400,000	504,352	362,515	400,000
8691	Non-Rev Limit 50% Reduction	238	94	0	94
8699	Other Local Income	60,000	259,191	342,102	60,000
8699	Advanced Placement Testing	429,707	429,707	365,218	400,000
8699	California American Landscape Grant	0	8,983	8,983	0
8699	City of Thousand Oaks Recycle Grant	0	18,271	36,280	0
8699	Conejo Sch Foundation Teacher on Assignment	0	8,126	8,126	0
8699	Connect-Ed	19,000	26,000	27,000	29,000
8699	Lang Ranch Wrangler Program	0	18,078	20,471	0
8699	Sycamore Canyon Chorus	0	16,135	16,818	0
8699	Conejo School's Foundation	0	5,073	5,324	0
8699	Conejo School's Found-Anonymous Donation	0	32,645	40,145	0
8699	Donations/Field Trips	0	1,181,782	2,026,118	0
8699	E-Rate Income	200,000	150,000	30,242	140,000
8699	Foreign Student Tuition	0	31,950	31,950	0
8699	Community Enhancement	0	11,318	16,135	0
8699	Neighborhood City Pay	465,058	453,106	413,347	413,218
8699	Neighborhood City State	498,136	0	0	0
8699	Neighborhood for Learning-Fees	90,000	222,066	228,743	143,788
8699	Neighborhood for Learning	664,255	664,255	651,351	664,225
8699	Outdoor Education	298,213	311,825	257,331	318,427
8699	PreSat Testing	50,000	95,173	85,244	85,000
8699	Safety Funds from JPA	103,246	71,653	19,562	92,489
8699	Sage Grant	40,000	53,348	13,348	40,000
8699	Saturday Enrichment	0	19,870	19,870	0
8699	Staff Supplemental - Madrona	0	15,065	20,362	0
8699	TOHS Track Renovation	0	20,362	15,065	0
8699	Wildwood Awards	0	13,179	19,182	0
8699	Book Fair	0	12,289	21,582	0
8699	Park Oaks Outreach Program	0	29,454	33,429	0
8699	University Preschool	52,000	112,907	101,539	45,000
8699	Way to Grow	0	5,150	6,201	0
	<b>TOTAL LOCAL FUNDS</b>	<b>4,720,946</b>	<b>6,152,237</b>	<b>6,342,850</b>	<b>4,152,312</b>
<b>INCOMING TRANSFERS</b>					
8710	Out-of-District Tuition	40,000	40,000	0	40,000
8782	Other Transfer, County Break Through	160,000	160,000	114,408	130,000
8792	SELPA Transfer Spec Ed Master Plan	8,444,956	8,444,956	6,589,798	8,638,208
8792	SELPA One-Time Out of Home Care Rebate	0	407,754	407,754	0
8792	SELPA One-Time Funding SESR	0	4,566	0	0
8979	Program Specialists	196,700	196,700	0	0
	<b>TOTAL INCOMING TRANSFERS</b>	<b>8,841,656</b>	<b>9,253,976</b>	<b>7,111,960</b>	<b>8,808,208</b>
8000	<b>TOTAL INCOME</b>	<b>154,977,730</b>	<b>161,456,738</b>	<b>141,604,256</b>	<b>162,105,325</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSES 05/31/14	2014/15 ADOPTED BUDGET
1100	Teacher Salaries	68,440,893	72,501,981	64,089,730	70,166,483
1100	Certificated Salary Savings	(200,000)	0	0	(100,000)
1100	Column	350,000	0	0	350,000
1100	Additional 4.00 fte Certificated Teachers	261,195	0	0	213,136
1200	Counselors, Psychs, Librarians & Nurses	4,743,913	4,850,818	4,429,187	4,800,153
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,548,664	6,641,707	6,075,997	6,783,493
1900	Other Certificated Salaries	548,370	570,388	506,660	553,474
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>80,693,035</b>	<b>84,564,894</b>	<b>75,101,574</b>	<b>82,766,739</b>
2100	IA's Occ Ther/Coachs/Class Advs/Tutors	4,948,681	4,648,868	5,272,748	4,970,013
2200	M&O Int/Transp/Health Clerks	7,483,108	7,361,613	6,769,252	7,832,751
2300	Class Directors & Supv Salaries	1,263,642	1,276,402	1,187,193	1,351,747
2400	Secretarial & Clerical Salaries	6,628,386	6,699,187	6,232,636	6,755,740
2900	Other Class Salaries	1,421,289	1,639,239	2,670,073	1,404,392
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>21,745,106</b>	<b>21,625,309</b>	<b>22,131,902</b>	<b>22,314,643</b>
3100	STRS	6,637,628	6,943,766	6,043,544	7,813,842
3200	PERS	2,056,660	2,071,023	1,941,724	2,165,976
3300	OASDI/Medicare	2,645,087	2,590,523	2,550,394	2,694,959
3400	Health & Welfare	18,568,342	18,229,527	16,556,651	19,945,910
3500	SUI	50,562	51,223	45,552	51,297
3600	Workers' Compensation	1,914,230	2,069,050	1,939,430	2,166,138
3700	Retiree Benefits	411,359	457,895	415,692	465,477
3800	PERS Reduction	124,996	0	0	0
3900	Other Benefits	36,198	47,829	42,398	47,000
	<b>TOTAL BENEFITS</b>	<b>32,445,062</b>	<b>32,460,836</b>	<b>29,535,385</b>	<b>35,350,599</b>
4100	Textbooks	4,222,708	1,371,257	480,710	308,666
4200	Other Books	204,480	33,530	54,034	3,580
4300	Materials and Supplies	5,586,537	10,123,877	3,634,838	6,407,438
4400	Non-Capitalized Furn/Equip	336,321	882,837	795,820	341,910
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>10,350,046</b>	<b>12,411,501</b>	<b>4,965,402</b>	<b>7,061,594</b>
5120	Professional Services-Transportation	2,200,000	2,180,000	0	1,990,000
5200	Travel & Conferences	316,651	370,833	548,353	299,383
5300	Dues & Membership	39,375	40,410	45,650	39,065
5400	Insurance	1,166,340	1,145,783	1,142,412	1,161,000
5500	Operation & Housekeeping Services	3,831,600	3,878,600	3,516,236	3,860,800
5600	Rentals, Leases & Repairs	1,112,301	2,040,610	2,024,340	1,440,233
5700	Interprogram Chrgs (Postage, CopyCtr)	(436,153)	(357,610)	(403,881)	(449,899)
5800	Prof/Consult Serv & Oper Expenses	3,873,658	5,030,790	5,411,379	4,416,248
5900	Communications	750,360	754,921	505,907	731,400
	<b>TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>	<b>12,854,132</b>	<b>15,084,337</b>	<b>12,790,396</b>	<b>13,488,230</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSES 05/31/14	2014/15 ADOPTED BUDGET
6500	Equipment	0	(6,800)	0	0
	TOTAL CAPITAL OUTLAY	<u>0</u>	<u>(6,800)</u>	<u>0</u>	<u>0</u>
7100	Excess Costs-Special Education	1,318,000	1,302,017	493,425	1,305,000
7200	Other Transfers - County Sp Ed ADA	44,500	202,537	22,537	190,000
7300	Direct & Indirect Support-Adult Ed	(110,000)	(181,294)	(181,294)	(245,090)
	Direct & Indirect Support-Child Care	(273,038)	(315,030)	(193,177)	(312,809)
7400	Other Debt Services Textbooks	0	332,412	332,412	332,412
7600	Interfund Transfers				
	Health and Welfare Fund	0	196,338	196,338	0
	Adult Education Power Program	5,000	5,000	5,000	5,000
	Child Nutri Mandatory to Alleviate Deficit	0	103,959	0	14,907
	TOTAL OTHER OUTGO	<u>984,462</u>	<u>1,645,939</u>	<u>675,241</u>	<u>1,289,420</u>
	 TOTAL 1000-7000	 <u><b>159,071,843</b></u>	 <u><b>167,786,016</b></u>	 <u><b>145,199,900</b></u>	 <u><b>162,271,225</b></u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
UNRESTRICTED FUNDS  
FINANCIAL STATEMENT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

2013/14 2ND INTERIM ESTIMATED ENDING BALANCE	5,914,032
Reserve for CSEA Estimated Salary Increase	(656,895)
2013/14 REVISED 2ND INTERIM ESTIMATED ENDING BALANCE	5,257,137
Stores	155,982
Revolving Cash	43,300
3% Reserve for Contingency	5,033,580
Reserve for 2013/14 Budget Development "Rainy Day Fund"	24,275
Incomes	126,565,520
Total Income and Beginning Balance	131,822,657
Expenditures	126,731,420
ENDING BALANCE - JUNE 30, 2015	5,091,255

BREAKDOWN OF NET ENDING BALANCE

Stores	155,982
Revolving Cash	43,300
3% Reserve for Contingency	4,868,155
Reserve for 2015/16 Budget - "Rainy Day Fund"	23,818
ENDING BALANCE - JUNE 30, 2015	5,091,255

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
2014/15 ADOPTED BUDGET  
**UNRESTRICTED FUNDS**  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 05/31/14	2014/15 ADOPTED BUDGET
<b>REVENUE LIMIT SOURCES</b>					
8011	State Aid Revenue Limit	12,450,690	16,536,254	27,237,633	22,984,546
8011	State Aid - LCFF Growth	5,006,577	0	0	0
8011	State Aid - LCFF At Risk Counseling	0	618,966	0	618,966
8011	State Aid - LCFF Gate	0	159,472	0	159,472
8011	State Aid - LCFF SIP	0	1,201,848	0	1,201,848
8011	State Aid - LCFF EIA/ESL	0	1,271,947	0	1,271,947
8011	State Aid - LCFF Pupil Transportation	0	178,517	0	178,517
8011	State Aid - LCFF Pupil Transportation Spec Ed	0	611,400	0	611,400
8011	State Aid - LCFF 10th Grade CSR	0	207,958	0	207,958
8011	State Aid - LCFF 9th Grade CSR	0	613,958	0	613,958
8011	State Aid - LCFF Arts and Music Grant	0	297,104	0	297,104
8011	State Aid - LCFF Advanced Placement	0	3,558	3,558	3,558
8011	State Aid - LCFF Comm English Tutoring	0	57,923	0	57,923
8011	State Aid - LCFF Continuation HS Block Grant	0	102,668	0	102,668
8011	State Aid - LCFF 10th Grade Counseling	0	72,360	0	72,360
8011	State Aid - LCFF K-3 CSR	0	4,707,045	0	4,707,045
8011	State Aid - LCFF Deferred Maintenance	0	801,214	0	801,214
8011	State Aid - LCFF Oral Health Assessment	0	9,845	0	9,845
8011	State Aid - LCFF Hourly Supplemental Program	0	727,007	0	727,007
8011	State Aid - LCFF HS Exit Exam	0	86,958	7,369	86,958
8011	State Aid - LCFF Instructional Materials	0	1,168,825	0	1,168,825
8011	State Aid - LCFF Math and Reading Develop	0	148,305	0	148,305
8011	State Aid - LCFF BTS/ PAR	0	275,235	0	275,235
8011	State Aid - LCFF Safe Schools	0	293,958	140,863	293,958
8011	State Aid - LCFF Adult Education	0	2,345,159	0	2,345,159
8011	State Aid - LCFF Staff Development	0	871,641	0	871,641
8011	State Aid - LCFF TARGET Instru Block Grant	0	1,259,001	0	1,259,001
8011	State Aid - LCFF International Bacc	0	20,820	0	20,820
8012	Education Protection Account	17,452,490	18,914,990	14,516,778	18,876,996
8019	State Aid Revenue Limit Prior Year	(47,838)	(47,838)	0	(47,838)
8021	Tax Relief Subventions	754,768	741,561	649,002	742,881
8029	Other Subventions	0	14	15	15
8041	Secured Roll Taxes	76,325,843	78,615,588	70,933,253	78,612,651
8042	Unsecured Roll Taxes	2,364,199	2,775,260	2,445,552	2,445,552
8043	Prior Years' Taxes	232,964	186,371	197,001	196,502
8044	Supplemental Taxes	455,407	506,820	670,567	363,301
8045	Education Revenue Aug Fund	(5,157,087)	(6,201,515)	(1,229,160)	(6,201,515)
8047	Community Redevelopment Funds	1,904,403	1,107,301	3,993,676	3,993,675
8081	Royalties and Bonuses	476	188	192	188
8089	Non Revenue Limit Adjustment	(238)	(94)	0	(94)
8091	Adult Ed Revenue Limit Transfer	0	(1,545,159)	(1,545,159)	(1,545,159)
	Special Education Transfer	(2,631,484)	(2,811,116)	0	0
8096	Charter School	(2,600,719)	(2,708,473)	(2,365,098)	(2,922,400)
	<b>TOTAL REVENUE</b>	<b>106,510,451</b>	<b>124,182,844</b>	<b>115,656,042</b>	<b>135,611,993</b>
8092	PERS Reduction Adjustment	182,625	0	17	0
	<b>TOTAL LOCAL CONTROL FUNDING</b>	<b>106,693,076</b>	<b>124,182,844</b>	<b>115,656,059</b>	<b>135,611,993</b>
<b>FEDERAL</b>					
8290	Advanced Placement	0	15,586	15,586	0
	<b>TOTAL FEDERAL REVENUE</b>	<b>0</b>	<b>15,586</b>	<b>15,586</b>	<b>0</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
2014/15 ADOPTED BUDGET  
UNRESTRICTED FUNDS  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 05/31/14	2014/15 ADOPTED BUDGET
<b>STATE</b>					
8434	Class Size Reduction	4,455,249	0	0	0
8550	Mandated Costs	931,606	761,974	761,974	746,913
8560	Lottery	2,699,355	2,744,503	1,716,299	2,691,267
8560	Lottery Prior Year	0	70,350	108,966	0
8590	Flexibility - SB666 Class Size	207,958	0	0	0
8590	Flexibility - SB12 Class Size 9th Grade	613,958	0	0	0
8590	Flexibility - Adult Ed Revenue Limit	800,000	0	0	0
8590	Flexibility - Arts and Music Grant	297,104	0	0	0
8590	Flexibility - At Risk Counseling	618,966	0	0	0
8590	Flexibility - BTSA PAR Mentor	275,235	0	0	0
8590	Flexibility - Continuation High School Block Grant	102,668	0	0	0
8590	Flexibility - International Baccalaureate	20,820	0	0	0
8590	California English Language	0	11,783	598	11,000
8590	Common Core Standards	3,369,638	0	0	0
8590	Flexibility - Comm Based English Tutor	57,923	0	0	0
8590	Flexibility - Deferred Maintenance	814,730	0	0	0
8590	Flexibility - GATE	159,472	0	0	0
8590	Flexibility - High School Exit Exam	86,958	0	0	0
8590	Flexibility - Instructional Materials Fund	1,168,825	0	0	0
8590	Global Entrepreneurship Program	0	20,266	20,266	0
8590	Flexibility - Global Entrepreneur Program	100,244	0	0	0
8590	Flexibility - Hourly RL Supplemental	727,226	0	0	0
8590	Flexibility - Math/Reading Staff Development	148,305	0	0	0
8590	Medi Cal Billing	323,515	323,515	310,101	330,000
8590	Medi Cal Administrative	403,092	343,346	0	0
8590	Flexibility - Oral Health Assessment	9,845	0	0	0
8590	Pupil Testing Incentive	59,410	165,991	146,755	30,000
8590	Flexibility - School Safety Funds	293,958	0	0	0
8590	Flexibility - School Improvement Program	1,201,848	0	0	0
8590	Flexibility - Staff Development Days	871,641	0	0	0
8590	Student Identification	0	32,016	37,124	0
8590	Flexibility - Targeted Inst'l Improv't Grant	1,259,001	0	0	0
8590	Flexibility - Tenth Grade Counseling-Block Grant	72,360	0	0	0
	<b>TOTAL STATE REVENUE</b>	<b>22,150,910</b>	<b>4,473,744</b>	<b>3,102,083</b>	<b>3,809,180</b>
<b>LOCAL</b>					
8631	Sale of Equipment & Supplies	3,000	1,000	0	500
8650	Rentals & Leases - Civic Center	597,767	653,628	460,047	617,695
8650	Rentals & Leases - MATES	71,535	71,535	64,382	72,243
8650	Rentals & Leases - BRIDGES	128,253	125,834	97,713	126,470
8650	Rentals & Leases - Sites	19,792	19,792	224,628	20,121
8660	Interest	350,000	300,000	105,391	250,000
8677	Interagency Revenues Miscellaneous	125,746	124,041	40,198	174,042
8689	Transportation Fees	55,000	55,000	106,908	60,000
8689	Other Fees (Ath, Co-Curr & Band)	400,000	504,352	362,515	400,000
8691	Non-Rev Limit 50% Reduction	238	94	0	94
8699	Other Local Income	60,000	93,202	54,047	60,000
8699	Advanced Placement Testing	429,707	429,707	365,218	400,000
8699	Donations/Field Trips	0	1,181,782	2,026,118	0
8699	E-Rate Income	200,000	150,000	30,242	140,000
8699	Outdoor Education	298,213	311,825	257,331	318,427

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
2014/15 ADOPTED BUDGET  
**UNRESTRICTED FUNDS**  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 05/31/14	2014/15 ADOPTED BUDGET
8699	PreSat Testing	50,000	95,173	85,244	85,000
8699	Safety Funds from JPA	103,246	71,653	19,562	92,489
8699	Connect-Ed	19,000	26,000	27,000	29,000
	<b>TOTAL LOCAL FUNDS</b>	<u>2,911,497</u>	<u>4,214,618</u>	<u>4,326,544</u>	<u>2,846,081</u>
<b>INCOMING TRANSFERS</b>					
8710	Out-of-District Tuition	40,000	40,000	0	40,000
8782	Other Transfer-County Break Through	160,000	160,000	114,408	130,000
8980	Contributions to Restricted Programs				
	Special Education-Basic IDEA	(5,625,446)	(5,476,314)	0	(8,906,871)
	Special Education-Paraprofessionals	(1,684,515)	(1,477,271)	0	(1,869,447)
	Special Education Preschool Program	(737,878)	(759,473)	0	(797,370)
	Routine Restricted Maintenance	(4,220,910)	(4,126,868)	0	(4,298,046)
	Pupil Transportation - Regular	(494,522)	0	0	0
	Pupil Transportation - Special Ed	(543,600)	0	0	0
	<b>TOTAL INCOMING TRANSFERS</b>	<u>(13,106,871)</u>	<u>(11,639,926)</u>	<u>114,408</u>	<u>(15,701,734)</u>
	<b>TOTAL INCOME</b>	<u><b>118,648,612</b></u>	<u><b>121,246,866</b></u>	<u><b>123,214,680</b></u>	<u><b>126,565,520</b></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
2014/15 ADOPTED BUDGET  
UNRESTRICTED FUNDS  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSES 05/31/14	2014/15 ADOPTED BUDGET
1100	Teacher Salaries	58,010,274	60,495,570	54,065,792	58,931,751
1100	Certificated Salary Savings	(200,000)	0	0	(100,000)
1100	Column	350,000	0	0	350,000
1100	Additional 4.00 fte Certificated Teachers	261,195	0	0	213,136
1200	Counselors, Psychs, Librarians & Nurses	3,693,036	3,803,624	3,476,647	3,757,257
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	6,304,041	6,306,641	5,764,645	6,492,460
1900	Other Certificated Salaries	183,587	190,967	158,202	176,147
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>68,602,133</b>	<b>70,796,802</b>	<b>63,465,286</b>	<b>69,820,751</b>
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	114,576	597,101	1,191,780	751,443
2200	M&O Int/Transp/Health Clerks	4,974,207	5,011,633	4,664,468	5,431,257
2300	Class Directors & Supv Salaries	726,023	727,739	654,384	726,751
2400	Secretarial & Clerical Salaries	6,077,922	6,235,863	5,896,014	6,415,879
2900	Other Class Salaries	1,259,434	1,482,705	2,085,870	1,230,028
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>13,152,162</b>	<b>14,055,041</b>	<b>14,492,516</b>	<b>14,555,358</b>
3100	STRS	5,676,945	5,824,181	5,131,498	6,615,551
3200	PERS	1,307,768	1,344,943	1,271,795	1,412,662
3300	OASDI/Medicare	1,867,203	1,872,918	1,868,197	1,942,757
3400	Health & Welfare	14,633,217	14,528,679	13,169,518	15,854,943
3500	SUI	40,120	40,691	36,228	40,898
3600	Workers' Compensation	1,527,681	1,651,233	1,554,116	1,734,549
3700	Retiree Benefits	367,613	401,223	363,895	421,265
3800	PERS Reduction	19,739	0	0	0
3900	Other Benefits	30,378	45,829	40,471	45,000
	<b>TOTAL BENEFITS</b>	<b>25,470,664</b>	<b>25,709,697</b>	<b>23,435,718</b>	<b>28,067,625</b>
4100	Textbooks	3,569,638	24	1,278	0
4200	Other Books	202,480	28,619	31,817	2,380
4300	Materials and Supplies	3,282,915	5,820,332	2,598,298	4,205,770
4400	Non-Capitalized Furn/Equip	314,392	386,443	373,366	316,091
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>7,369,425</b>	<b>6,235,418</b>	<b>3,004,759</b>	<b>4,524,241</b>
5120	Professional Services-Transportation	570,000	2,180,000	0	1,990,000
5200	Travel & Conferences	242,171	292,389	313,252	243,248
5300	Dues & Membership	39,375	39,910	44,158	39,065
5400	Insurance	1,166,340	1,145,783	1,142,412	1,161,000
5500	Operation & Housekeeping Services	3,825,300	3,874,300	3,507,484	3,859,300
5600	Rentals, Leases & Repairs	981,210	1,017,391	1,547,826	956,473
5700	Interprogram Chrgs (Postage, CopyCtr)	(443,339)	(371,917)	(435,455)	(453,749)
5800	Prof/Consult Serv & Oper Expenses	1,615,883	1,569,818	3,066,906	1,926,190
5900	Communications	740,560	749,471	499,158	727,130
	<b>TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>	<b>8,737,500</b>	<b>10,497,145</b>	<b>9,685,741</b>	<b>10,448,657</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
2014/15 ADOPTED BUDGET  
**UNRESTRICTED FUNDS**  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSES 05/31/14	2014/15 ADOPTED BUDGET
6500	Equipment	0	(6,800)	0	0
	TOTAL CAPITAL OUTLAY	<u>0</u>	<u>(6,800)</u>	<u>0</u>	<u>0</u>
7100	Excess Costs-Special Education	8,000	15,000	10,688	15,000
7200	Other Transfers Out MATES	44,500	22,537	22,537	0
7300	Direct & Indirect Support-Adult Ed	(110,000)	(181,294)	(181,294)	(245,090)
	Direct & Indirect Support-Child Care	(273,038)	(315,030)	(193,177)	(312,809)
	Indirect Support-Restricted Prgms	(263,621)	(180,738)	0	(162,220)
7600	Interfund Transfers				
	Health and Welfare Fund	0	196,338	196,338	0
	Adult Education Power Program	5,000	5,000	5,000	5,000
	Child Nutri Mandatory to Alleviate Deficit	0	103,959	0	14,907
	TOTAL OTHER OUTGO	<u>(589,159)</u>	<u>(334,228)</u>	<u>(139,908)</u>	<u>(685,212)</u>
	<b>TOTAL 1000-7000</b>	<b><u>122,742,725</u></b>	<b><u>126,953,075</u></b>	<b><u>113,944,112</u></b>	<b><u>126,731,420</u></b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 GENERAL FUND  
 RESTRICTED FUNDS  
 FINANCIAL STATEMENT  
 2014/15 ADOPTED BUDGET  
 JUNE 30, 2014

2013/14 2ND INTERIM ESTIMATED ENDING BALANCE	0
Reserve for Program Carryovers	
Incomes	<u>35,539,805</u>
Total Income and Beginning Balance	35,539,805
Expenditures	<u>35,539,805</u>
ENDING BALANCE - JUNE 30, 2015	<u><u>0</u></u>

BREAKDOWN OF NET ENDING BALANCE

Reserve for Program Carryover	<u>0</u>
ENDING BALANCE - JUNE 30, 2015	<u><u>0</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
2014/15 ADOPTED BUDGET  
**RESTRICTED FUNDS**  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 05/31/14	2014/15 ADOPTED BUDGET
<b>REVENUE LIMIT SOURCES</b>					
8091	Transfer from General Fund	2,631,484	2,811,116	0	0
	<b>TOTAL REVENUE LIMIT SOURCES:</b>	<b>2,631,484</b>	<b>2,811,116</b>	<b>0</b>	<b>0</b>
<b>FEDERAL</b>					
8181	Special Ed PL94-142	3,254,443	3,254,443	1,605,541	3,211,082
8182	Special Ed Preschool	221,583	221,583	0	189,273
8290	IASA Title I	1,429,785	1,708,603	1,301,718	1,378,069
8290	Title I Corrective Action	0	101,087	71,087	0
8290	Title IIA	442,129	697,343	271,802	414,595
8290	Title III Part A (LEP)	219,835	230,452	208,217	189,346
8290	Immigration Education Program	35,400	20,138	20,137	0
8290	Vocational Education	96,578	96,780	4,566	96,780
	<b>TOTAL FEDERAL REVENUE</b>	<b>5,699,753</b>	<b>6,330,429</b>	<b>3,483,068</b>	<b>5,479,145</b>
<b>STATE</b>					
8311	Economic Impact Aid	1,264,787	0	0	0
8311	Special Ed Infant	184,983	184,983	149,538	184,983
8311	Special Ed Transportation	611,400	0	0	0
8311	Transportation	178,517	0	0	0
8311	Special Ed Mental Health Prevention	101,882	102,477	102,477	102,477
8560	Lottery	653,070	653,453	0	640,778
8560	Lottery Prior Year	0	108,966	108,966	0
8590	Common Core Standards	0	4,138,826	4,138,826	998,978
8590	After School Education-Conejo	112,050	112,275	202,495	112,275
8590	After School Education-Glenwood	112,050	112,275	0	112,275
8590	California Clean Energy Jobs	0	851,895	255,569	834,748
8590	County SELPA Mental Health ISES	550,000	725,427	223,777	550,000
8590	Special Ed Student Workability	121,166	121,166	76,976	121,166
8590	California Partnership	0	258,963	108,533	150,000
8590	Non Public Sch Mental Health SELPA Reimburs	350,000	350,000	267,443	350,000
8590	Tobacco Use Prevention	0	516,100	258,050	86,807
	<b>TOTAL STATE REVENUE</b>	<b>4,239,905</b>	<b>8,236,806</b>	<b>5,892,650</b>	<b>4,244,487</b>
<b>LOCAL</b>					
8699	Other Local Income	0	165,989	288,055	0
8699	TOHS Track Renovation	0	20,362	20,362	0
8699	Conejo Sch Foundation Teacher on Assignment	0	8,126	8,126	0
8699	Lang Ranch Wrangler Program	0	18,078	20,471	0
8699	City of Thousand Oaks Recycle Grant	0	18,271	36,280	0
8699	California American Landscape Grant	0	8,983	8,983	0
8699	Community Enhancement	0	11,318	16,818	0
8699	Conejo School's Foundation	0	5,073	5,324	0
8699	Conejo School's Found-Anonymous Donation	0	32,645	40,145	0
8699	Foreign Student Tuition	0	31,950	31,950	0



GENERAL FUND  
SUMMARY OF INCOME  
2014/15 ADOPTED BUDGET  
**RESTRICTED FUNDS**  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 05/31/14	2014/15 ADOPTED BUDGET
8699	Sycamore Canyon Chorus	0	16,135	16,135	0
8699	Neighborhood City Pay	465,058	453,106	413,347	413,218
8699	Neighborhood City State	498,136	0	0	0
8699	Neighborhood for Learning-Fees	90,000	222,066	228,743	143,788
8699	Neighborhood for Learning	664,255	664,255	651,351	664,225
8699	Sage Grant	40,000	53,348	13,348	40,000
8699	Saturday Enrichment	0	19,870	19,870	0
8699	Staff Supplemental - Madrona	0	15,065	15,065	0
8699	Wildwood Awards	0	13,179	19,182	0
8699	Book Fair	0	12,289	21,582	0
8699	Park Oaks Outreach Program	0	29,454	33,429	0
8699	University Preschool Program	52,000	112,907	101,539	45,000
8699	Way to Grow	0	5,150	6,201	0
	<b>TOTAL LOCAL FUNDS</b>	<b>1,809,449</b>	<b>1,937,619</b>	<b>2,016,306</b>	<b>1,306,231</b>
<b>INCOMING TRANSFERS</b>					
8792	SELPA Transfer Spec Ed Master Plan	8,444,956	8,444,956	6,589,798	8,638,208
8792	Program Specialists	196,700	196,700	0	0
8792	SELPA One-Time Out of Home Care Rebate	0	407,754	407,754	0
8792	SELPA SESR One-Time	0	4,566	0	0
8980	Contributions from General Fund				
	Special Education-Basic IDEA	5,625,446	5,476,314	0	8,906,871
	Special Education -Paraprofessionals	1,684,515	1,477,271	0	1,869,447
	Special Education-Preschool Program	737,878	759,473	0	797,370
	Routine Restricted Maintenance	4,220,910	4,126,868	0	4,298,046
	Pupil Transportation - Regular	494,522	0	0	0
	Pupil Transportation - Special Education	543,600	0	0	0
	<b>TOTAL INCOMING TRANSFERS</b>	<b>21,948,527</b>	<b>20,893,902</b>	<b>6,997,552</b>	<b>24,509,942</b>
8000	<b>TOTAL INCOME</b>	<b><u>36,329,118</u></b>	<b><u>40,209,872</u></b>	<b><u>18,389,576</u></b>	<b><u>35,539,805</u></b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
2014/15 ADOPTED BUDGET  
**RESTRICTED FUNDS**  
JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSES 05/31/14	2014/15 ADOPTED BUDGET
1100	Teacher Salaries	10,430,619	12,006,411	10,023,938	11,234,732
1200	Counselors, Psychs, Librarians & Nurses	1,050,877	1,047,194	952,540	1,042,896
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	244,623	335,066	311,352	291,033
1900	Other Certificated Salaries	364,783	379,421	348,458	377,327
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>12,090,902</b>	<b>13,768,092</b>	<b>11,636,288</b>	<b>12,945,988</b>
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	4,834,105	4,051,767	4,080,968	4,218,570
2200	M&O Int/Transp/Health Clerks	2,508,901	2,349,980	2,104,784	2,401,494
2300	Class Directors & Supv Salaries	537,619	548,663	532,809	624,996
2400	Secretarial & Clerical Salaries	550,464	463,324	336,622	339,861
2900	Other Class Salaries	161,855	156,534	584,203	174,364
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>8,592,944</b>	<b>7,570,268</b>	<b>7,639,386</b>	<b>7,759,285</b>
3100	STRS	960,683	1,119,585	912,046	1,198,291
3200	PERS	748,892	726,080	669,929	753,314
3300	OASDI/Medicare	777,884	717,605	682,197	752,202
3400	Health & Welfare	3,935,125	3,700,848	3,387,133	4,090,967
3500	SUI	10,442	10,532	9,324	10,399
3600	Workers' Compensation	386,549	417,817	385,314	431,589
3700	Retiree Benefits	43,746	56,672	51,797	44,212
3800	PERS Reduction	105,257	0	0	0
3900	Other Benefits	5,820	2,000	1,927	2,000
	<b>TOTAL BENEFITS</b>	<b>6,974,398</b>	<b>6,751,139</b>	<b>6,099,667</b>	<b>7,282,974</b>
4100	Textbooks	653,070	1,371,233	479,432	308,666
4200	Other Books	2,000	4,911	22,217	1,200
4300	Materials and Supplies	2,303,622	4,303,545	1,036,540	2,201,668
4400	Non-Capitalized Furn/Equip	21,929	496,394	422,454	25,819
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>2,980,621</b>	<b>6,176,083</b>	<b>1,960,643</b>	<b>2,537,353</b>
5120	Professional Services-Transportation	1,630,000	0	0	0
5200	Travel & Conferences	74,480	78,444	235,101	56,135
5300	Dues & Membership	0	500	1,492	0
5500	Operation & Housekeeping Services	6,300	4,300	8,752	1,500
5600	Rentals, Leases & Repairs	131,091	1,023,219	476,514	483,760
5700	Interprogram Chrgs (Postage, CopyCtr)	7,186	14,307	31,574	3,850
5800	Prof/Consult Serv & Oper Expenses	2,257,775	3,460,972	2,344,473	2,490,058
5900	Communications	9,800	5,450	6,749	4,270
	<b>TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>	<b>4,116,632</b>	<b>4,587,192</b>	<b>3,104,655</b>	<b>3,039,573</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 GENERAL FUND  
 SUMMARY OF EXPENSE  
 2014/15 ADOPTED BUDGET  
**RESTRICTED FUNDS**  
 JUNE 30, 2014

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSES 05/31/14	2014/15 ADOPTED BUDGET
6100	Site Improvement	0	0	0	0
6400	Equipment	0	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7100	Excess Costs	1,310,000	1,287,017	482,737	1,290,000
7200	Other Transfers - County Sp Ed ADA	0	180,000	0	190,000
7300	Direct & Indirect Support-General Fund	263,621	180,738	0	162,220
7400	Other Debt Services Textbooks	0	332,412	332,412	332,412
	<b>TOTAL OTHER OUTGO</b>	<u>1,573,621</u>	<u>1,980,167</u>	<u>815,149</u>	<u>1,974,632</u>
	<b>TOTAL 1000-7000</b>	<u><u>36,329,118</u></u>	<u><u>40,832,941</u></u>	<u><u>31,255,788</u></u>	<u><u>35,539,805</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 2014/15 ADOPTED BUDGET  
 JUNE 30, 2014

**LOCAL CONTROL FUNDING FORMULA (LCFF)**

**LCFF TARGET FUNDING CALCULATION 2020-21**

ADA Unduplicated As A % of Enrollment

	ADA	Base Funding	Add-On	Supp	Concern	Target
Grades K-3	4,982.63	7,011	729	397	0	40,543,660
Grades 4-6	4,205.87	7,116	0	365	0	31,464,113
Grades 7-8	3,008.45	7,328	0	376	0	23,177,099
Grades 9-12	7,296.56	8,491	221	447	0	66,829,193
<b>TOTAL BASE</b>	<b>19,493.51</b>	<b>148,863,202</b>	<b>5,244,877</b>	<b>7,905,986</b>	<b>0.00</b>	<b>162,014,066</b>

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

**LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET 164,062,984**

**LCFF INITIAL FUNDING CALCULATION (2012-13)**

Calculate Local Control Funding Formula (LCFF) Floor

	2012-13 Rate	2014-15 ADA	
Current Year Funded ADA Times Base Per ADA	5,323.57	19,493.51	103,775,065
2012-13 Categorical			18,112,692
LCFF Gap Funding (2013-14)			4,841,346
<b>TOTAL LOCAL CONTROL FUNDING CALCULATION FLOOR</b>			<b><u>126,729,103</u></b>

**LCFF 2014-15 ENTITLEMENT CALCULATION**

Local Control Funding Formula (LCFF) Target	164,062,984
Local Control Funding Formula (LCFF) Floor	(126,729,103)
Difference/GAP	<u>37,333,881</u>

**Difference/GAP Multiplied by 2014-15 Funding Rate of 28.06% 10,475,887 \***

Economic Recovery Payment	0
<b>Local Control Funding Formula (LCFF) Entitlement Before Minimum State Aid Provision</b>	<b><u>137,204,990</u></b>

Adult Education Revenue Limit Transfer	(1,545,159)
State Aid Revenue Limit Prior Year Audit Repayment	(47,838)
<b>Local Control Funding Formula Sub-Total</b>	<b><u>135,611,993</u></b>

Estimated County ADA Transfer (190,000)

**Net Local Control Funding Formula Entitlement Before Minimum State Aid Provision 135,421,993**

<b>*2014-15 Gap Funding</b>	<b>10,475,887</b>
<b>Declining Enrollment 340.54 ADA</b>	<b>(1,897,464)</b>
<b>2014-15 Additional Funding</b>	<b><u>8,578,423</u></b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
LOTTERY BUDGET  
JUNE 30, 2014

2014-15 LOTTERY ACCOUNT SUMMARY

2014-15 Estimated Income		
(\$156 per ADA X 21,359.26 ADA including A/E mandated) *		3,332,045
2014-15 Estimated Expenditures:		
Classified Staff Development	18,064 @	
Certificated Staff Development	20,000	
Curriculum Development	47,200	
Textbooks (Excludes Prior Year)	<u>640,778</u>	
Total Estimated 2014-15 Expenditures		<u>(726,042)</u>
2014-15 Lottery Balance applied to General Fund Balance		<u><u>2,606,003</u></u>

\*ADA adjustment for elimination of excused absences

@ Reduced 20% per Board approved District discretionary budget reductions

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

EMPLOYEE BENEFITS

Object Code	Account	2013/14 Revised Budget Rate	2014/15 Adopted Budget Rate
3100	State Teachers' Retirement	8.250%	9.500%
3200	Public Employees' Retirement	11.442%	11.771% **
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	2.000%	2.070%
3400	Health Benefits Yearly Rate		
	Medical without prescription	10,089	10,879
	Prescription	1,198	1,291
	Dental	1,246	1,362
	Vision	215	219
	Life Insurance	104	104
	Total District Paid	12,852	13,855
	Estimated Average Employee Contribution		2,182
	<b>Total Average Health and Welfare Funding Per Employee</b>		<b>16,037</b>
	<b>Total Health and Welfare Composite Rate</b>		<b>16,167</b>
	<b>Total Difference Over/(Under) Per Employee</b>		<b>(130)</b>

\*Maximum 2014 Social Security Salary \$117,000

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

**GENERAL FUND MAJOR UTILITY ACCOUNT**

Object Code	Title	2013/14 Adopted Budget	2013/14 2nd Interim Budget	Actual Expenses 05/31/14	2014/15 Projected Budget
5510	Gas	252,000	252,000	157,282	242,000
5520	Electricity	2,820,100	2,718,600	1,949,853	2,715,500
5530	Water	1,029,700	1,179,200	1,039,574	1,188,000
5910	Telephone	697,100	693,300	440,749	686,200
5560	Trash Disposal	310,300	309,300	208,887	294,300
5570	Sanitation	219,500	219,500	164,435	219,500
<b>Total</b>		<b>5,328,700</b>	<b>5,371,900</b>	<b>3,960,780</b>	<b>5,345,500</b>

**GENERAL FUND INSURANCE**

<u>Coverage</u>	<u>2013/14 Contribution</u>	<u>Projected 2014/15 Contribution</u>
Liability (COP)	859,598	863,160
Booster	10,927	8,150
Property/Fire/DIC/B&M	285,185	288,690
<b>Total</b>	<b>1,155,710</b>	<b>1,160,000</b>

Conejo Valley Unified  
Ventura County

Adopted Budget  
2014-15 Adopted Budget  
Program by Resource Report  
Expenditures by Object - Summary

56 73759 0000000  
Report PGM

**Budget through: June 30, 2015**

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

01      1400      0      Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	18,876,996.00
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
<b>TOTAL AVAILABLE</b>		<b>18,876,996.00</b>
<b>EXPENDITURE AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	16,881,592.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	1,995,404.00
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
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>18,876,996.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		18,876,996.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014-15 ADOPTED BUDGET  
JUNE 30, 2014

ENROLLMENT AND STAFFING

	Estimated Enrollment	Teachers On Norm	Teachers Off Norm	Special Funding	Other	TOTAL
<b>Elementary</b>						
Acacia	366	16.00				16.00
Aspen	356	16.00				16.00
Banyan	473	20.00				20.00
Conejo	404	17.00				17.00
Cypress	339	14.00				14.00
EARTHs	544	22.00				22.00
Glenwood	381	16.00				16.00
Ladera	331	14.00				14.00
Lang Ranch	659	28.00				28.00
Madrona	452	20.00				20.00
Maple	277	12.00				12.00
Sycamore Canyon	829	35.00				35.00
Walnut	364	16.00				16.00
Weathersfield	400	17.00				17.00
Westlake	494	21.00				21.00
Westlake Hills	480	21.00				21.00
Wildwood	400	17.00				17.00
Subtotal	7,549	322.00	-	-	-	322.00
<b>Middle</b>						
Colina (6-8 )	961	33.40	1.40	1.00	0.40	36.20
Los Cerritos(6-8)	919	32.00	1.40	0.40	0.40	34.20
Redwood (6-8)	846	29.60	1.40	0.40	0.40	31.80
Sequoia (6-8)	1,074	37.40	1.40	1.00	0.60	40.40
Sycamore (6-8)	540	19.20	2.00	-	0.20	21.40
Subtotal	4,340	151.60	7.60	2.80	2.00	164.00
<b>High School</b>						
Newbury Park	2,445	85.40	0.80	0.90	1.40	88.50
Thousand Oaks	2,243	77.40	0.80	1.00	1.20	80.40
Westlake	2,402	82.40	0.40	0.80	1.40	85.00
Conejo Valley	184	8.40	4.00	-	0.40	12.80
Century	85	4.70	-	-	-	4.70
Subtotal	7,359	258.30	6.00	2.70	4.40	271.40
BTSA/PAR				3.00		3.00
Spec Ed, Ind Study	548	-	-	9.40	125.14	134.54
	548	-	-	9.40	125.14	134.54
<b>TOTAL</b>	<b>19,796</b>	<b>731.90</b>	<b>13.60</b>	<b>17.90</b>	<b>131.54</b>	<b>894.94</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014-15 ADOPTED BUDGET  
JUNE 30, 2014

EXHIBIT F  
Page 2 of 7

ENROLLMENT AND STAFFING

<u>Object</u>	<u>Certificated Positions</u>	<u>Regular</u>
1101	Teacher - On Norm	731.90
1101	Teacher - Off Norm Middle per School .20 Math Intervention .40 Extra Period .80 Extra Period (Syc) .20 Opportunity Project .60 Ratio Project 1.00 Ratio Project (Syc) High School per School .20 Math Intervention .20 Academic Decathlon .4 ROP NPHS .4 ROP TOHS -0- ROP WLHS Conejo Valley High School 2.0 Opportunity Project .20 Work Experience	13.60
1101	Special Ed Pre-School/Infant	9.40
1101	EIA/ELG	4.50
1101	9th/10th English Class Size Reduction	4.00
1101	8th Grade Class Size Reduction	2.00
1101	CA Partnership Acad	0.40
1101	CA High School Exit Exam	0.60
1101	Entrepreneurial Program	0.40
1101	BTSA/PAR	3.00
1101	Teacher Special Ed Subtotal	125.14 <u>894.94</u>
1201	Librarians	3.00
1202	Counselors - General Fund	25.40
1202	Counselors - Special Projects (MAA/BTM)	4.10
1203	Psychologists	17.30
1204	Nurses Subtotal	4.60 <u>54.40</u>
	Total	<u><u>949.34</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014-15 ADOPTED BUDGET  
JUNE 30, 2014

ENROLLMENT AND STAFFING

Object Code	Certificated Management Positions Title	General Fund		Other Funds
		Regular	Special Projects	
1305	Principal	25.00		1.00
1306	Assistant Principal	13.00		
1306	Dean of Students	8.00		
1306	Dean of Attendance	1.50	1.50	
1303	Director, Elementary Education	0.55	0.25	0.20
1303	Director, Secondary Education	1.00		
1303	Director, Curriculum/Education Media	0.60	0.40	
1303	Director, Student Services	1.00		
1303	Director, Special Education	0.35	0.65	
1307	Energy Educator	1.00		
1307	Coordinators	3.00	1.00	
1301	Superintendent	1.00		
1302	Assistant Superintendent, Personnel	1.00		
1302	Assistant Superintendent, Instruction	1.00		
1307	Administrator, Child Care			1.00
	<b>Total</b>	<b>58.00</b>	<b>3.80</b>	<b>2.20</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014-15 ADOPTED BUDGET  
JUNE 30, 2014

EXHIBIT F  
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ENROLLMENT AND STAFFING

Object Code	Classified Positions Title	General Fund		Other Funds
		Regular	Special Projects	
2101	Paraprofessional Assistants	114.14	37.30	9.27
2101	Speech & Lang Pathologist Asst		0.75	
2103	School Occupational Therapist		3.60	
2201	Transportation Specialist	1.00		
2202	Instr. Media Technician	15.56		
2203	Health Clerk	14.32	0.25	
2210	Licensed Vocational Nurse		1.32	
2211	Behavioral Health Technician		1.00	
2212	Behavior Intervention Specialist		0.88	
2221	Child Nutrition Production Manager			2.00
2401	Account Clerk		2.75	1.33
2401	Accounting Service Representative	1.00		
2401	Accounting Technician	0.95		0.05
2401	Administrative Assistant	4.50	0.50	
2401	Adult School Program Specialist			0.40
2401	ASB/Bookkeeper	3.00		
2401	Benefits Technician			1.00
2401	Clerk	1.20		
2401	Clerk Typist	3.47	0.47	
2401	College & Career Specialists	2.63		
2401	Credentials Technician	1.00		
2401	Curriculum & Assessment Tech	1.47	1.00	
2401	Database Administrator	1.00		
2401	Executive Administrative Assistant	1.00		
2401	Graphics Technician	2.00		
2401	High School Office Manager	5.00		1.00
2401	Human Resource Specialist/Tech	2.75		
2401	Intermediate Clerk Typist	15.36	1.81	1.00
2401	Internal Auditor	0.90		0.10
2401	Network Engineer	1.00		
2401	Payroll Clerk	1.00		1.00
2401	Planning Technician	0.70		0.30
2401	Purchasing Expeditor	0.75		0.25
2401	Purchasing Specialist	1.00		
2401	School Office Manager	21.00		
2401	School Outreach Assistant		0.38	
2401	Secretary	16.00	2.00	2.00
2401	Senior Account Clerk	2.50		1.50
2401	Senior Accountant	0.44		0.56
2401	Senior Clerk Typist	15.59	1.66	2.00
2401	Senior Payroll Clerk	1.00		
2401	Sign Language Interpreter	1.50		
2401	Site Computer Technician	12.06		
2401	Special Ed Data Technician	1.00		
2401	Systems Analyst	3.00		
2401	Web Content Specialist		0.50	
2401	Telephone Operator/Receptionist	3.62		
2931	Child Care Leaders			22.69
2932	Child Care Assistants			21.03
	Subtotal	274.41	56.17	67.48

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014-15 ADOPTED BUDGET  
JUNE 30, 2014

ENROLLMENT AND STAFFING

Object Code	Classified Positions Title	General Fund		Other Funds
		Regular	Special Projects	
2205	AV Maintenance Technician	2.00		
2208	Custodian	66.54	0.53	3.37
2223	Child Nutrition Delivery			2.75
2207	Grounds Equipment Operator	1.00		
2207	Grounds Sr. Equipment Operator	1.00		
2207	Groundskeeper	17.00		
2205	Heating & Vent. Mechanic	3.00		
2207	Lead Groundskeeper	2.00		
2208	Lead Custodian	4.00		
2205	Locksmith	1.00		
2205	Maintenance Carpenter	1.00		
2205	Maintenance Electrician	2.00		
2205	Maintenance Leadworker	2.00		
2205	Maintenance Painter	2.00		
2205	Maintenance Plumber	1.00		
2205	Maintenance Serv Ld/Dispatcher	1.00		
2205	Maintenance Worker II	11.00		
2206	Mechanic	2.00		
2205	Pest Rodent Control LW	1.00		
2205	Pool Operator	1.00		
2209	Shipping/Receiving Clerk	0.50		
2205	Sprinkler Repair Worker	3.00		
2209	Stock Clerk/Delivery Driver	2.75		
2209	Warehouse Leadworker	1.00		
	Subtotal	128.79	0.53	6.12
	Food Service Personnel			51.25
	Total	403.20	56.70	124.85

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014-15 ADOPTED BUDGET  
JUNE 30, 2014

ENROLLMENT AND STAFFING

<u>Classified Management/Supervisor Positions</u>		<u>General Fund</u>		<u>Other Funds</u>
<u>Object Code</u>	<u>Title</u>	<u>Regular</u>	<u>Special Project</u>	
2301	Asst Superintendent, Business	0.80		0.20
2302	Director of Classified Personnel	1.00		
2302	Director of Maintenance and Operation	1.00		
2302	Director of Planning and Construction	1.00		
2302	Director of Fiscal Services	1.00		
2302	Director of Technology Services	1.00		
2302	Director of Child Nutrition			1.00
2302	Director of Purchasing	1.00		
2302	Director, NFL/NFF		1.00	
2303	Risk Manager			1.00
2303	Special Ed Instr Assistant Supervisor	2.00		
2303	Facility Supervisor, Buildings	1.00		
2303	Facility Supervisor, Grounds	1.00		
2303	Plant Supervisor	3.00		
2303	Asst Director, Child Nutrition			1.00
2221	Child Nutrition Production Manager			2.00
2303	Child Care Supervisor			2.00
2303	Custodial Services Supervisor	1.00		
2303	Fiscal Services Supervisor	1.00		
		<u>15.80</u>	<u>1.00</u>	<u>7.20</u>

POSITION SUMMARY

Certificated	945.24	4.10	
Certificated Management	58.00	3.80	2.20
Classified	403.20	56.70	124.85
Classified Management/Supervisory	<u>15.80</u>	<u>1.00</u>	<u>7.20</u>
	<u>1,422.24</u>	<u>65.60</u>	<u>134.25</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014-15 ADOPTED BUDGET  
JUNE 30, 2014

ENROLLMENT AND STAFFING

Positions Funded by Special Projects or Other Funds

Object Code	Title	Special Project	Other Funds
<b>Certificated/ Management Positions</b>			
1202	Counselors - MAA/BTM	4.10	
1305	Principal, Adult Education		1.00
1303	Director, Elementary	0.25	0.20
1303	Director, Curriculum	0.40	
1306	Dean of Attendance	1.50	
1307	Director , Special Education	0.65	
1307	Child Care Coordinator		1.00
1308	Assistant Director, Pupil Services	1.00	
	Subtotal	<u>7.90</u>	<u>2.20</u>
<b>Classified Positions</b>			
2101	Paraprofessional Assistants	37.30	9.27
2101	Speech & Lang Pathologist Asst	0.75	
2103	School Occupational Therapist	3.60	
2203	Health Clerk	0.25	
2210	Licensed Vocational Nurse	1.32	
2211	Behavioral Health Technician	1.00	
2212	Behavior Intervention Specialist	0.88	
2221	Child Nutrition Production Manager		2.00
2401	Account Clerk	2.75	1.33
2401	Accounting Technician		0.05
2401	Adult School Program Specialist		0.40
2401	Curriculum & Assessment Tech	1.00	
2931	Child Care Leader		22.69
2932	Child Care Assistant		21.03
2401	Administrative Asst	0.50	
2401	Benefits Technician		1.00
2401	Clerk Typist	0.47	
2401	High School Office Mgr, Adult Education		1.00
2401	Int Clerk Typist, Adult Ed, Child Care	1.81	1.00
2401	Internal Auditor		0.10
2401	Payroll Clerk		1.00
2401	School Outreach Assistant	0.38	
2401	Secretary	2.00	2.00
2401	Senior Accountant		0.56
2401	Sr Acct Clerk, Food Service, Child Care		1.50
2401	Senior Clerk Typist, Adult Ed	1.66	2.00
2401	Planning Technician		0.30
2401	Purchasing Expeditor		0.25
2401	Web Content Specialist	0.50	
2208	Custodian, Adult Education	0.53	3.37
2223	Child Nutrition Delivery Worker		2.75
2221	Child Nutrition Service Employees		51.25
	Subtotal	<u>56.70</u>	<u>124.85</u>
<b>Classified Management/Supervisor</b>			
2301	Asst Superintendent, Business		0.20
2302	Director of Child Nutrition		1.00
2302	Director, NFL/NFF	1.00	
2303	Risk Manager		1.00
2303	Child Care Supervisors		2.00
2303	Asst Director, Child Nutrition		1.00
2303	Child Nutrition Production Manager		2.00
	Subtotal	<u>1.00</u>	<u>7.20</u>
	<b>Total Positions</b>	<b>65.60</b>	<b>134.25</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

ADULT EDUCATION FUND

2013/14 2ND INTERIM ESTIMATED ENDING BALANCE	383,389
Reserve for CSEA Estimated Salary Increase	<u>(13,347)</u>
2013/14 REVISED 2ND INTERIM ESTIMATED ENDING BALANCE	370,042
Estimated Income	<u>4,308,103</u>
Total Estimated Income and Net Beginning Balance	4,678,145
Estimated Expenditures	<u>(4,608,237)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2015	<u><u>69,908</u></u>

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CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

ADULT EDUCATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 05/31/2014	2014/15 ADOPTED BUDGET
8091	Revenue Limit Transfer	0	1,545,159	1,545,159	1,545,159
8200	Federal Revenue	234,279	250,004	81,969	250,004
8590	Other State Revenue	1,545,864	2,028	2,028	0
8660	Interest	1,000	1,500	1,268	1,500
8671	Fees and Contracts	2,350,000	2,537,500	2,406,429	2,450,100
8699	Fees and Books	77,750	77,340	26,769	56,340
8919	Interfund Transfer	5,000	5,000	5,000	5,000
TOTALS		<u>4,213,893</u>	<u>4,418,531</u>	<u>4,068,622</u>	<u>4,308,103</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 05/31/2014	2014/15 ADOPTED BUDGET
1000	Certificated Salaries	1,298,516	1,364,136	1,182,941	1,305,303
2000	Classified Salaries	777,994	836,901	759,213	822,464
3000	Employee Benefits	346,008	359,689	326,550	378,094
4000	Books and Supplies	528,216	666,917	519,147	634,918
5000	Contracted Services	689,619	906,319	743,768	810,838
5750	Direct Support to General Fund	276,650	276,880	325,388	286,530
6000	Capital Outlay	250,000	205,000	63,219	125,000
7300	Indirect Support to Gen Fund	110,000	181,294	181,294	245,090
TOTALS		<u>4,277,003</u>	<u>4,797,136</u>	<u>4,101,520</u>	<u>4,608,237</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

BOND BUILDING FUND

2013/14 2ND INTERIM ESTIMATED ENDING BALANCE	688
Reserve for CSEA Estimated Salary Increase	<u>(688)</u>
2013/14 REVISED 2ND INTERIM ESTIMATED ENDING BALANCE	0
Estimated Income	<u>0</u>
Total Estimated Income and Net Beginning Balance	0
Estimated Expenditures	<u>0</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2015	<u><u>0</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

BOND BUILDING FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 05/31/14	2014/15 ADOPTED BUDGET
8660	Interest	3,000	3,000	862	0
TOTALS		<u>3,000</u>	<u>3,000</u>	<u>862</u>	<u>0</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 05/31/14	2014/15 ADOPTED BUDGET
2000	Classified Salaries	136,794	42,896	37,819	0
3000	Benefits	37,192	15,495	13,197	0
4000	Supplies	50,000	52,393	7,924	0
5000	Contracted Services	339,509	372,056	296,884	0
6200	Building Improvement	0	1,000	3,000	0
6400	Capitalized Equipment	65,000	0	0	0
TOTALS		<u>628,495</u>	<u>483,840</u>	<u>358,824</u>	<u>0</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

BOND BUILDING FUND

SITE	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 05/31/14	2014/15 ADOPTED BUDGET
DWS	CLASSIFIED SALARIES	136,794	42,896	37,819	0
DWS	BENEFITS	41,212	15,495	13,197	0
DWS	PROJECT MANAGEMENT	109,893	161,365	103,682	0
DWS	MISC SUPPLIES & SERVICES	0	2,133	2,224	0
DWS	DISTRICT WIDE DSA CLOSE OUT/CERTIF	19,714	19,714	23,923	0
DWS	DISTRICT WIDE PROJECTS	25,882	25,882	1,580	0
DWS	DISTRICT WIDE SAFETY	50,000	50,000	69,241	0
DWS	MASTER PLANNING	156,000	156,000	79,249	0
ASP	HVAC IN MPR	65,000	0	0	0
BAN	LUNCH SHELTER	0	125	125	0
GLN	LEASED MODULARS	12,000	0	0	0
LCR	HVAC EMCS REPLACEMENT	0	10,230	12,667	0
LCR	TRACK IMPROVEMENT	12,000	0	0	0
RED	MODERNIZATION	0	0	4,983	0
UNV	MODERNIZATION	0	0	10,134	0
TOTAL		628,495	483,840	358,824	0

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

BOND REDEMPTION FUND

2013/14 2ND INTERIM ESTIMATED ENDING BALANCE	8,881,501
Estimated Income	<u>9,059,007</u>
Total Estimated Income and Net Beginning Balance	17,940,508
Estimated Expenditures	<u>(9,031,751)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2015	<u><u>8,908,757</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 05/31/14	2014/15 ADOPTED BUDGET
8571	Homeowner Exemption	74,349	65,801	55,808	71,838
8572	Other Taxes	0	0	1	0
8611	Secured Roll Voted Indebt	8,639,214	8,054,462	8,420,306	8,793,403
8612	Unsecured Roll Voted Indebt	176,182	176,136	180,528	177,766
8613	P/Y Tax Voted Indebt	0	0	8,661	0
8614	Supplemental Voted Indebt	0	0	82,010	0
8660	Interest	17,000	22,000	10,556	16,000
TOTALS		<u>8,906,745</u>	<u>8,318,399</u>	<u>8,757,870</u>	<u>9,059,007</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 05/31/14	2014/15 ADOPTED BUDGET
7433	Bond Redemption	5,395,011	5,395,011	5,395,011	4,078,876
7434	Bond Interest	3,432,739	3,432,739	3,432,739	4,952,875
TOTALS		<u>8,827,750</u>	<u>8,827,750</u>	<u>8,827,750</u>	<u>9,031,751</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

CHILD CARE FUND

2013/14 2ND INTERIM ESTIMATED ENDING BALANCE	833,727
Reserve for CSEA Estimated Salary Increase	<u>(80,546)</u>
2013/14 REVISED 2ND INTERIM ESTIMATED ENDING BALANCE	753,181
Estimated Income	<u>4,760,911</u>
Total Estimated Income and Net Beginning Balance	5,514,092
Estimated Expenditures	<u>(4,640,398)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2015	<u><u>873,694</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 5/31/14	2014/15 ADOPTED BUDGET
8660	Interest	3,000	3,000	897	3,000
8673	Child Care Fees	4,149,124	4,250,618	3,674,179	4,102,403
8699	Reg Fees/Other Income	125,270	621,989	707,449	655,508
TOTALS		<u>4,277,394</u>	<u>4,875,607</u>	<u>4,382,525</u>	<u>4,760,911</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 5/31/14	2014/15 ADOPTED BUDGET
1000	Certificated Salaries	167,434	167,434	159,628	179,220
2000	Classified Salaries	2,175,827	2,307,572	2,258,000	2,516,769
3000	Employee Benefits	882,102	967,193	899,476	1,043,683
4000	Books and Supplies	178,418	197,634	171,463	212,417
4400	Equipment not Capitalized	10,000	21,000	4,007	10,000
5000	Contracted Services	174,820	382,662	187,826	132,070
5750	Interfund Facility Use	79,930	79,930	65,761	81,430
5900	Communications	11,000	19,000	4,339	12,000
6000	Building Improvements	0	10,000	0	140,000
7300	Direct & Indirect Costs to General Fund	273,038	315,030	193,177	312,809
TOTALS		<u>3,952,569</u>	<u>4,467,455</u>	<u>3,943,677</u>	<u>4,640,398</u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 2014/15 ADOPTED BUDGET  
 JUNE 30, 2014

CHILD NUTRITION FUND

2013/14 ESTIMATED 2ND INTERIM ENDING BALANCE		121,264
Reserve for CSEA Estimated Salary Increase		<u>(62,539)</u>
2013/14 REVISED ESTIMATED 2ND INTERIM ENDING BALANCE		58,725
Stores	58,725	
Contingency	<u>0</u>	
	58,725	
Estimated Income		<u>4,334,907</u>
Total Estimated Income and Net Beginning Balance		4,393,632
Estimated Expenditures		<u>(4,334,907)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2015		<u><u>58,725</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		58,725
Contingency		<u>0</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2015		<u><u>58,725</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 05/31/14	2014/15 ADOPTED BUDGET
8220	Federal Revenue	2,085,145	2,113,720	1,817,038	2,150,000
8225	Federal Snack Revenue	22,500	24,000	18,782	24,000
8500	State Revenue	160,000	170,000	148,648	170,000
8634	Cash Sales	2,056,898	2,114,498	1,868,720	2,050,000
8634	Deferred Pre-Paid Ticket Sales	(100,000)	(95,000)	0	(85,000)
8660	Interest	1,000	1,000	612	1,000
8699	Local	30,000	10,000	5,174	10,000
8919	Mandatory Transfer from G/F	0	103,959	0	14,907
TOTALS		<u>4,255,543</u>	<u>4,442,177</u>	<u>3,858,974</u>	<u>4,334,907</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 05/31/14	2014/15 ADOPTED BUDGET
2000	Classified Salaries	1,953,972	1,863,968	1,746,071	1,895,640
3000	Employee Benefits	554,270	549,147	503,688	544,646
4000	Supplies	130,000	162,621	127,459	200,621
4400	Equipment not Capitalized	25,000	25,000	4,425	25,000
4700	Food	1,600,000	1,599,902	1,314,001	1,500,000
5000	Contracted Services	125,000	175,000	152,598	165,000
5900	Communications	6,000	4,000	2,044	4,000
TOTALS		<u>4,394,242</u>	<u>4,379,638</u>	<u>3,850,286</u>	<u>4,334,907</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

DEVELOPER DONATION FUND #2

2013/14 2ND INTERIM ESTIMATED ENDING BALANCE	869,417
Reserve for CSEA Estimated Salary Increase	(746)
Reserve for Projects	193,228
2013/14 REVISED 2ND INTERIM ESTIMATED ENDING BALANCE	<u>1,061,899</u>
Estimated Income	<u>301,200</u>
Total Estimated Income and Net Beginning Balance	1,363,099
Estimated Expenditures	<u>(1,325,154)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2015	<u><u>37,945</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

DEVELOPER DONATION FUND #2

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 05/31/14	2014/15 ADOPTED BUDGET
8660	Interest	1,200	1,200	1,064	1,200
8681	Developer Donation Fees	300,000	1,000,000	993,817	300,000
TOTALS		<u>301,200</u>	<u>1,001,200</u>	<u>994,881</u>	<u>301,200</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 05/31/14	2014/15 ADOPTED BUDGET
2000	Classified Salaries	15,017	40,311	39,646	89,351
3000	Employee Benefits	6,608	14,789	14,170	33,590
5000	Contracted Services	0	338,784	151,212	1,202,213
TOTALS		<u>21,625</u>	<u>393,884</u>	<u>205,028</u>	<u>1,325,154</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 2014/15 ADOPTED BUDGET  
 JUNE 30, 2014

DEVELOPER DONATION FUND #2

SITE	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 5/31/2014	2014/15 ADOPTED BUDGET
DWS	Classified Salaries	15,017	40,311	39,646	89,351
DWS	Benefits	6,608	14,789	14,170	33,590
DWS	Vanir Project Management	0	0	0	150,000
DWS	District Wide DSA Closeout/Certif	0	50,000	24,877	25,000
DWS	Water Conservation Landscaping	0	150000	895	149,105
DWS	SBAC Testing Labs (27 sites)	0	0	0	600,000
DWS	Asphalt	0	0	0	75,000
DWS	Roofing (as needed)	0	0	0	50,000
DWS	Misc. Small Projects	0	0	67	20,000
ASP	Asphalt	0	16,307	16,307	0
BAN	Modulars	0	1,798	1,798	1,798
CON	Triggs Path & Gate (50%)	0	0	0	7,500
CVH	Modular Lease	0	0	0	18,720
GLN	Modular Lease	0	12,840	11,770	12,840
MPL	Floor R/R	0	4000	0	4,000
NPH	Modular Lease	0	0	0	6,000
NPH	Pool Deck R/R	0	0	1,750	53,250
POAKS	Central Kitchen Floor Repair	0	11,888	11,888	0
SYC	Floor R/R	0	2000	6909	0
SYC	Track	0	15000	0	15,000
TOH	Tennis Court Resurfacing	0	0	0	7,500
TOH	Fencing @ Bus Barn	0	0	0	6,500
TRIUNFO	Plumbing R/R	0	6500	6500	0
WFD	Paving	0	10150	10,150	0
WAV	Asphalt	0	58,301	58,301	0
	<b>TOTAL</b>	<b>21,625</b>	<b>393,884</b>	<b>205,028</b>	<b>1,325,154</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

HEALTH & WELFARE FUND

2013/14 2ND INTERIM ESTIMATED ENDING BALANCE		(4,899,959)
Reserve for Claims		2,046,389
NET BEGINNING BALANCE - JULY 1, 2014		<u>(2,853,570)</u>
Estimated Income		<u>25,305,777</u>
Total Estimated Income and Net Beginning Balance		22,452,207
Estimated Expenditures		<u>(23,899,545)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2015		<u>(1,447,338) *</u>
Reserve for Claims*	(2,046,389)	
Net Estimated Ending Balance - June 30, 2015	<u>(1,447,338)</u>	
Net Estimated Ending Balance Including Reserve	<u>(3,493,727)</u>	
Reserve for Certificated Benefit Enhancement*	602,175	

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 05/31/14	2014/15 ADOPTED BUDGET
8660	Interest	4,800	4,800	3,499	5,200
8674	Contracted Services from Other Funds	20,687,914	20,463,221	18,660,562	22,247,214
8699	Other Revenue	3,615,420	2,971,320	2,325,983	3,053,363
8919	Other Transfer In - Gen Fd	0	196,338	196,338	0
TOTALS		<u>24,308,134</u>	<u>23,635,679</u>	<u>21,186,382</u>	<u>25,305,777</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 05/31/14	2014/15 ADOPTED BUDGET
2000	Classified Salaries	136,353	130,314	120,498	133,658
3000	Employee Benefits	57,417	53,032	48,611	56,211
4000	Supplies	15,000	12,200	3,088	6,000
5000	Other Services	100,400	101,250	78,819	101,950
5815	Paid Fees	11,454,960	11,383,056	10,291,316	11,102,276
5880	Paid Claims	12,048,086	11,511,795	10,019,875	12,499,370
5900	Communications	80	80	0	80
TOTALS		<u>23,812,296</u>	<u>23,191,727</u>	<u>20,562,207</u>	<u>23,899,545</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

PRIVATE PURPOSE TRUST FUND

2013/14 2ND INTERIM ESTIMATED ENDING BALANCE	665
Estimated Income	<u>200</u>
Total Estimated Income and Net Beginning Balance	865
Estimated Expenditures	<u>0</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2015	<u><u>865</u></u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 05/31/14	2014/15 ADOPTED ANNUAL
8660	Interest	200	200	121	200
8699	Other Local Revenue	0	55,893	66,392	0
TOTALS		<u>200</u>	<u>56,093</u>	<u>66,513</u>	<u>200</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 05/31/14	2014/15 ADOPTED ANNUAL
7299	Other Transfers Out	0	56,229	2,000	0
TOTALS		<u>0</u>	<u>56,229</u>	<u>2,000</u>	<u>0</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

SURPLUS PROPERTY FUND

2013/14 2ND INTERIM ESTIMATED ENDING BALANCE	3,709,915
Estimated Income	<u>6,000</u>
Total Estimated Income and Net Beginning Balance	3,715,915
Estimated Expenditures	<u>(66,000)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2015	<u><u>3,649,915</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

SURPLUS PROPERTY FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 05/31/14	2014/15 ADOPTED BUDGET
8660	Interest	7,000	7,000	2,015	6,000
8953	Sale of Land	0	3,130,000	45,000	0
TOTALS		<u>7,000</u>	<u>3,137,000</u>	<u>47,015</u>	<u>6,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 05/31/14	2014/15 ADOPTED BUDGET
5699	Rentals/Leases	0	0	7,350	0
5810	Contracted Services	0	230,000	56,989	16,000
5810	Other Serv - Bond Study	30,000	75,000	77,200	0
5850	Contracted Serv - Legal	50,000	50,000	36,679	50,000
5920	Other Communications	0	0	43	0
TOTALS		<u>80,000</u>	<u>355,000</u>	<u>178,261</u>	<u>66,000</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

TOPASS FUND

2013/14 2ND INTERIM ESTIMATED ENDING BALANCE	4,886,653
Reserve for CSEA Estimated Salary Increase	(688)
Reserve for Projects	<u>161,415</u>
2013/14 ESTIMATED 2ND INTERIM ESTIMATED ENDING BALANCE	<u>5,047,380</u>
Estimated Income	<u>1,116,000</u>
Total Estimated Income and Net Beginning Balance	6,163,380
Estimated Expenditures	<u>(2,028,536)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2015	<u><u>4,134,844</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 05/31/14	2014/15 ADOPTED BUDGET
8625	Passthrough Payments	857,221	857,221	592,180	1,100,000
8660	Interest - Fund	16,000	16,000	12,607	16,000
TOTALS		<u>873,221</u>	<u>873,221</u>	<u>604,787</u>	<u>1,116,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 05/31/14	2014/15 ADOPTED BUDGET
2000	Classified Salaries	19,626	39,468	37,819	43,641
3000	Employee Benefits	8,202	14,174	13,197	16,225
4000	Materials/Supplies	100,000	254,470	64,084	250,000
5000	Contracted Services	1,869,584	2,101,303	1,673,762	1,718,670
6000	Capital Outlay	270,040	0	0	0
TOTALS		<u>2,267,452</u>	<u>2,409,415</u>	<u>1,788,862</u>	<u>2,028,536</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

TOPASS FUND

SITE	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 5/31/14	2014/15 PROJECTED BUDGET
	Admin Salaries	19,626	39,468	37,819	43,641
	Admin Benefits	8,202	14,174	13,197	16,225
GRDS	Approved Sites Ground Supplies	50,000	100,000	0	250,000
MAINT	Approved Sites Maintenance Supplies	50,000	100,000	0	0
DWS	Asphalt Striping	6,935	6,935	0	10,000
ACA	Campus Wide Asphalt	12,000	17,726	17,726	0
ACA	Parking Lot Asphalt	0	609	609	0
ASP	SBAC Lab	0	31,950	0	0
COL	Site Evaluation for Future Wireless Project	125,000	79,315	79,315	0
COL	Campus Wide Asphalt	12,000	11,730	11,730	0
COL	Elevator Repair/Replacement	0	30,000	0	30,000
COL	SBAC Lab	0	31,950	0	0
CON	Wireless Project	3,000	3,000	0	0
CON	Fencing R/R	0	0	14,745	0
CVH	Feasibility Study	199,463	0	0	0
CVH	Tree Removal	0	0	10,700	0
CVH	Modulars Lease	18,720	18,720	17,160	0
CVHS	Study, Design, Bid & Mobilization	0	138	138	0
CYP	SBAC Lab	0	31,950	0	0
LRE	Landscaping	0	0	500	0
LCR	SBAC Lab	0	31,950	0	0
LCR	Landscaping	0	0	500	0
MAD	Campus Wide Asphalt	12,500	26,927	26,927	0
MAP	SBAC Lab	0	31,950	0	0
NPH	Modular Buildings (2)	6,000	6,000	6,297	0
NPH	Admin Flooring/Asbestos Abatement	30,000	34,163	34,163	0
NPH	Boiler Repair/Replacement	19,366	44,800	44,800	61,000
NPH	Campus Wide Asphalt	57,600	9,505	9,505	0
NPH	Gym Roof Repair/Replacement	0	14,249	14,249	0
NPH	Landscaping	0	0	500	0
NPH	Pool Repair/Replacement	0	33,000	0	0
NPH	Fencing	0	50,000	25,596	25,000
NPH	Turf Repair/Replacement	0	0	6665	743,335
RED	Site Evaluation for Future Wireless Project	125,000	104,358	104,358	0
RED	Campus Wide Asphalt	12,000	15,271	15,271	0
RED	Landscaping	0	0	500	0
RED	Fencing	0	45,000	0	30,000
RED	SBAC Lab	0	31,950	0	0
SEQ	Flooring Replacement	0	1,202	1,202	0
SEQ	Site Evaluation for Future Wireless Project	125,000	78,844	78,844	0
SEQ	Asphalt	0	3,450	3,450	0
SEQ	Fencing	0	60,000	0	0
SEQ	SBAC Lab	0	31,950	0	0
SYC	Landscaping	0	0	500	0
TOH	Turf Repair/Replacement	600,000	575,691	575,691	0
TOH	Gym Roof Replacement	425,000	387,940	387,940	0
TOH	Irrigation Controller	30,000	22,093	22,093	0

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

TOPASS FUND

SITE	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 5/31/14	2014/15 PROJECTED BUDGET
TOHS	Courts Repair/Replacement	0	7,500	0	0
WAL	Concrete Repair	0	7,825	7,825	0
WAL	Playground Asphalt Striping	0	1,576	1,576	0
WFD	SBAC Lab	0	31,950	0	0
WHL	Striping	0	1,438	1,438	0
WHS	Technology Wiring	0	9,814	19,292	0
WHS	Leap Classroom Reconfiguration	50,000	29,693	29,693	0
WHS	Portable Lease	270,040	151,000	149,022	151,000
WHS	Stadium Electrical Upgrade	0	10,661	10,661	0
WHS	Turf Repair/Replacement	0	0	6,665	668,335
TOTAL		2,267,452	2,409,415	1,788,862	2,028,536

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 2014/15 ADOPTED BUDGET  
 JUNE 30, 2014

WORKER COMPENSATION FUND

2013/14 2ND INTERIM ESTIMATED ENDING BALANCE	(1,087,494)
Reserve for Claims	<u>5,656,397</u>
NET BEGINNING BALANCE - JULY 1, 2014	4,568,903
Estimated Income	<u>2,308,927</u>
Total Estimated Income and Net Beginning Balance	6,877,830
Estimated Expenditures	<u>(1,720,355)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2015	<u>5,157,475</u> *
Reserve for Claims	

*Reserve for Claims	(5,656,397)
Estimated Ending Balance - June 30, 2015	<u>5,157,475</u>
Net Estimated Ending Balance Including Reserve	<u><u>(498,922)</u></u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2014/15 ADOPTED BUDGET  
JUNE 30, 2014

WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL REVENUE 05/31/14	2014/15 ADOPTED BUDGET
8660	Interest	5,000	5,000	2,896	5,000
8674	Contracted Svcs from Gen Fund & Oth Funds	2,035,548	2,203,443	2,071,095	2,303,927
8699	Other Local Income	3,000	3,000	0	0
TOTALS		<u>2,043,548</u>	<u>2,211,443</u>	<u>2,073,991</u>	<u>2,308,927</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2013/14 ADOPTED BUDGET	2013/14 2ND INTERIM BUDGET	ACTUAL EXPENSE 05/31/14	2014/15 ADOPTED BUDGET
2000	Classified Salaries	72,916	74,960	69,680	72,619
3000	Employee Benefits	37,067	36,019	33,109	36,641
4000	Supplies	500	350	121	300
5200	Mileage/Conf/Dues	4,370	4,320	3,685	4,195
5450	Insurance	155,000	163,413	163,413	160,000
5800	Other Services	47,000	46,500	31,952	46,500
5815	Fees	200,000	200,000	197,938	200,000
5880	Paid Claims	1,300,000	1,200,000	953,125	1,200,000
5920	Communications	200	200	0	100
TOTALS		<u>1,817,053</u>	<u>1,725,762</u>	<u>1,453,023</u>	<u>1,720,355</u>