

CONEJO VALLEY UNIFIED SCHOOL DISTRICT



2019 - 2020 First Interim Financial Statements

Prepared locally using SACS

Board of Education Meeting
December 3, 2019

2019-20 First Interim Financial Statements

General Fund Financial Statement	1
Statement of Cash Balance	2
Summary of Income	3
Summary of Expense	5
Unrestricted Funds Financial Statement	7
Summary of Income	8
Summary of Expense	10
Restricted Funds Financial Statement	12
Summary of Income	13
Summary of Expense	14
Exhibits	16-20
Exhibit A: Local Control Funding Formula (LCFF)	16
Exhibit B: Lottery Account Summary	17
Exhibit C: Employee Benefits	18
Exhibit D: General Fund Major Utility Account and Insurance	19
Exhibit E: Analysis of Change in the Unrestricted Local Reserve Account	20
Funds	21-49
Adult Education Fund	21
Bond Measure I Building Fund.....	23
Bond Measure I Endowment Fund.....	25
Bond Redemption Fund	27
Child Care Fund.....	29
Child Development Fund	31
Child Nutrition Fund.....	33
Deferred Maintenance Fund.....	36
Developer Donation Fund #2	38
Health & Welfare Fund	40
Private Purpose Trust Fund	42
TOPASS Fund	44
TOPASS Foundation Fund	46
Worker Compensation Fund.....	48

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
2019/20 1ST INTERIM BUDGET
OCTOBER 31, 2019

NET BEGINNING BALANCE JULY 1, 2019	28,066,316
Mandated Reserves	
Stores	155,414
Revolving Cash	43,616
Local Fiscal Stabilization Reserve	3,000,000
3% Required Reserve for Contingency	<u>5,854,856</u>
	9,053,886
Restricted Reserves	
Prop 39 Clean Energy Jobs Resource 6230	122,703
Low Performing Block Grant Resource 7510	474,246
Classified Training Grant Resource 7311	87,485
Lottery Prop 20 Textbooks Resource 6300	<u>332,662</u>
	1,017,096
Reserves Pre-Paid Expense	30,346
Undesignated Reserves	17,964,988
Estimated Incomes	<u>192,798,694</u>
Total Estimated Income and Beginning Balance	220,865,010
Estimated Expenditures	<u>(198,810,376)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2020	<u><u>22,054,634</u></u>

BREAKDOWN OF NET ENDING BALANCE:

Mandated Reserves	
Stores	155,414
Revolving Cash	43,616
Local Fiscal Stabilization Reserve	3,000,000
3% Required Reserve for Contingency	<u>5,964,311</u>
	9,163,341
Undesignated Reserves	<u>12,891,293</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2020	<u><u>22,054,634</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF CASH BALANCE
2019/20 1ST INTERIM BUDGET
OCTOBER 31, 2019

CASH IN COUNTY TREASURY - JULY 1, 2019		29,477,580
Add: Cash Receipts July 1, 2019 through October 31, 2019		
Accounts Receivable	3,637,946	
Due from Other Funds	31,286	
Income	24,369,767	
Stores	511,480	
Prepaid Expenditures	<u>30,346</u>	<u>28,580,825</u>
 TOTAL CASH AVAILABLE		 58,058,405
 Deduct: Expenditures July 1, 2019 through October 31, 2019		
Accounts Payable	1,737,850	
Expenditures	53,644,497	
Due to Other Funds	346,099	
Deferred Revenue	815,713	
Good Faith Trans Loan	<u>(19,895,000)</u>	<u>36,649,159</u>
 CASH IN COUNTY TREASURY - OCTOBER 31, 2019		 <u><u>21,409,246</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2019/20 1ST INTERIM BUDGET
OCTOBER 31, 2019

MAJOR	DESCRIPTION	2018/19 ACTUAL REVENUE	2019/20 ADOPTED BUDGET	ACTUAL REVENUE 10/31/19	2019/20 PROJECTED BUDGET
LOCAL CONTROL FUNDING FORMULA					
8011	State Aid - LCFF	35,140,512	43,543,669	17,913,568	42,571,029
8011	State Aid - LCFF Pupil Transportation	178,517	178,517	0	178,517
8011	State Aid - LCFF Pupil Transportation Spec Ed	611,400	611,400	0	611,400
8011	State Aid - LCFF TARGET Instru Block Grant	1,259,001	1,259,001	0	1,259,001
8011	State Aid - LCFF FLEX Programs	16,063,774	16,063,774	0	16,063,774
8012	Education Protection Account	3,617,998	3,553,468	904,363	3,554,958
8012	Education Protection Account - Prior Year	74	0	0	0
8021	Tax Relief Subventions	781,085	753,943	0	742,031
8029	Other Subventions	12	12	0	11
8041	Secured Roll Taxes	100,673,794	95,793,819	0	100,180,269
8042	Unsecured Roll Taxes	2,626,107	2,626,107	0	3,112,372
8043	Prior Years' Taxes	147,636	147,565	89,352	118,109
8044	Supplemental Taxes	1,134,016	736,574	285,835	850,512
8045	Education Revenue Aug Fund	345,903	1,324,572	125,762	259,427
8047	Community Redevelopment Funds	4,040,427	2,641,649	0	0
8081	Royalties and Bonuses	195	429	0	429
8089	Non LCFF Adjustment	(98)	(215)	0	(215)
8096	Charter School Property Taxes In-Lieu	(4,344,090)	(4,239,304)	(1,078,899)	(4,429,191)
	TOTAL LOCAL CONTROL FUNDING	162,276,263	164,994,980	18,239,981	165,072,433
FEDERAL					
8181	Special Ed PL94-142	3,425,634	3,428,712	0	3,431,790
8182	Special Ed Preschool	61,908	61,908	0	61,908
8290	Advanced Placement	0	5,000	0	5,000
8290	IASA Title I	1,681,418	1,500,000	436,265	1,809,003
8290	Title IIA	464,712	380,000	120,371	372,567
8290	Title III Part A (LEP)	101,989	192,000	48,343	367,867
8290	Title III-Immigration Education Program	76,437	0	36,669	35,000
8290	Title IV Part A	0	35,000	27,610	220,915
8290	Carl Perkins - Vocational Education	97,719	93,094	62,988	93,094
	TOTAL FEDERAL REVENUE	5,909,817	5,695,714	732,245	6,397,144
STATE					
8311	Special Ed Infant	199,447	191,321	57,664	205,944
8550	Mandated Costs	756,401	770,223	0	771,301
8590	Mandated Costs One-Time Back-Log	3,322,091	0	0	0
8560	Lottery	4,252,214	3,759,904	0	3,828,047
8560	Lottery Prior Year	141,032	0	210,499	210,499
8590	After School Education-Conejo	122,605	122,605	24,521	126,828
8590	After School Education-Glenwood	122,605	122,605	0	126,828
8590	Career Pathway Trust	128,079	0	0	0
8590	County SELPA Mental Health ISES	763,185	619,444	0	687,664
8590	Infant Discretionary Grant	5,081	0	10,715	5,634
8590	Special Ed Student Workability	115,905	116,000	28,977	116,000
8590	High School Exit Exam	0	4,000	4,094	4,094
8590	California English Language	10,655	10,600	2,395	10,600
8590	California Partnership	221,012	170,000	57,927	170,000
8590	Colina Academia Grant	25,000	0	0	50,000
8590	One-Time Preschool Funding	0	0	0	1,085,975
8590	Medi Cal Billing	108,494	0	0	50,000
8590	Medi Cal Administrative	275,472	88,500	30,783	88,500
8590	Pupil Testing Incentive	46,302	40,000	0	40,000
8590	Mental Health SELPA Reimburse	496,838	0	0	0
8590	Low Performing Students Block Grant	474,246	0	484,802	484,802
8590	Classified Training Block Grant	92,531	0	0	139,053
8590	Tobacco Use Prevention	292,436	150,000	0	213,912
	TOTAL STATE REVENUE	11,971,631	6,165,202	912,376	8,415,681

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2019/20 1ST INTERIM BUDGET
OCTOBER 31, 2019

MAJOR	DESCRIPTION	2018/19 ACTUAL REVENUE	2019/20 ADOPTED BUDGET	ACTUAL REVENUE 10/31/19	2019/20 PROJECTED BUDGET
LOCAL					
8631	Sale of Equipment & Supplies	3,052	4,000	2,788	4,000
8650	Rentals & Leases - Civic Center	481,088	407,000	28,426	380,000
8650	Rentals & Leases - Carden	235,198	237,720	79,240	237,720
8650	Rentals & Leases - MATES	121,383	123,774	31,334	125,334
8650	Rentals & Leases - BRIDGES	176,105	130,814	31,328	130,814
8650	Rentals & Leases - Cerebral Palsy	43,512	44,904	15,583	15,583
8650	Rentals & Leases - Sites	59,566	0	6,775	42,670
8660	Interest	1,529,600	850,000	96,565	850,000
8677	Interagency Revenues Miscellaneous	341,564	46,159	81,541	186,425
8689	Transportation Fees	42,688	40,000	9,575	40,000
8689	Other Fees (Ath, Co-Curr & Band)	157,027	300,000	148,888	430,648
8691	Non-LCFF 50% Reduction	98	215	0	215
8699	Other Local Income	881,367	426,300	703,225	944,659
8699	Advanced Placement Testing	428,222	400,000	117,008	400,000
8699	Donations/Field Trips	3,382,239	0	411,122	408,112
8699	Outdoor Education	269,119	257,294	335	262,958
8699	PreSat Testing	19,860	37,000	38,552	38,553
8699	Safety Funds from JPA	74,836	65,000	0	86,055
8699	Sage Grant	44,165	45,000	2,776	45,684
8699	University Preschool	3,773	0	90,792	90,792
8699	City of Thousand Oaks PEG Funding	643,698	0	156,302	156,302
	TOTAL LOCAL FUNDS	8,938,160	3,415,180	2,052,155	4,876,524
INCOMING TRANSFERS					
8710	Out-of-District Tuition	31,888	40,000	0	40,000
8792	SELPA Transfer Spec Ed Master Plan	8,625,699	7,807,060	2,433,010	7,807,060
8792	SELPA Transfer Special Education	193,531	193,531	0	189,852
	TOTAL INCOMING TRANSFERS	8,851,118	8,040,591	2,433,010	8,036,912
8000	TOTAL INCOME	197,946,989	188,311,667	24,369,767	192,798,694

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2019/20 1ST INTERIM BUDGET
OCTOBER 31, 2019

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSE	2019/20 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/19	2019/20 PROJECTED BUDGET
1100	Teacher Salaries	76,908,177	77,353,148	20,335,695	76,413,651
1100	Column	0	300,000	0	0
1200	Counselors, Psychs, Librarians & Nurses	6,143,877	6,300,029	2,112,890	6,463,780
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	8,433,056	8,489,100	2,963,095	9,062,454
1900	Other Certificated Salaries	734,247	748,285	148,191	523,463
	TOTAL CERTIFICATED SALARIES	92,219,357	93,190,562	25,559,870	92,463,348
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	6,592,309	6,282,083	1,459,093	6,338,681
2200	M&O Int/Transp/Health Clerks	8,656,692	9,045,175	2,717,622	8,966,813
2300	Class Directors & Supv Salaries	1,454,382	1,698,649	544,161	1,716,315
2400	Secretarial & Clerical Salaries	7,744,673	8,065,770	2,328,980	7,989,148
2900	Other Class Salaries	3,018,709	1,858,153	525,480	1,970,251
	TOTAL CLASSIFIED SALARIES	27,466,765	26,949,830	7,575,337	26,981,208
3100	STRS	14,751,410	15,474,773	4,305,727	15,669,477
3200	PERS	3,951,156	4,901,224	1,324,820	4,720,215
3300	OASDI/Medicare	3,239,119	3,318,063	915,659	3,313,740
3400	Health & Welfare	22,765,113	22,227,409	4,988,250	22,074,678
3500	SUI	58,587	60,045	16,358	59,683
3600	Workers' Compensation	2,075,635	1,501,003	415,604	1,491,080
3700	Retiree Benefits	383,653	445,369	151,111	451,895
3900	Other Benefits	53,543	60,000	17,684	52,000
	TOTAL BENEFITS	47,278,216	47,987,886	12,135,212	47,832,768
4100	Textbooks	995,677	2,301,838	54,536	2,030,801
4200	Other Books	167,223	15,650	29,961	87,562
4300	Materials and Supplies	3,905,590	5,940,113	1,767,985	8,410,288
4400	Non-Capitalized Furn/Equip	1,084,388	163,750	298,780	299,939
	TOTAL BOOKS AND SUPPLIES	6,152,878	8,421,351	2,151,261	10,828,590
5120	Professional Services-Transportation	2,217,980	1,930,940	14,376	2,550,260
5200	Travel & Conferences	667,011	516,943	157,840	519,692
5300	Dues & Membership	77,003	79,200	87,824	115,065
5400	Insurance	1,498,775	1,630,948	1,716,101	1,720,111
5500	Operation & Housekeeping Services	4,362,271	4,843,000	1,376,645	4,615,435
5600	Rentals, Leases & Repairs	1,411,133	1,017,941	311,482	903,657
5700	Interprogram Chrgs (Postage, CopyCtr)	(278,390)	(357,894)	(71,717)	(351,877)
5800	Prof/Consult Serv & Oper Expenses	8,505,524	6,452,146	2,093,440	7,915,818
5900	Communications	490,707	728,543	153,047	648,143
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	18,952,014	16,841,767	5,839,039	18,636,304
6100	Sites and Improvement of Sites	44,750	0	0	0
6200	Buildings and Improvement	665,651	0	0	145,000
6400	Equipment	268,125	100,000	46,563	162,000
6500	Equipment Replacement	259,575	0	221,567	122,702
	TOTAL CAPITAL OUTLAY	1,238,101	100,000	268,130	429,702

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2019/20 1ST INTERIM BUDGET
OCTOBER 31, 2019

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSE	2019/20 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/19	2019/20 PROJECTED BUDGET
7100	Excess Costs-Special Education	0	10,000	0	10,000
7100	Excess Costs-Special Education	1,812,863	1,877,092	89,926	1,876,000
7100	Other Transfers - County Sp Ed ADA	234,191	265,000	65,574	265,000
7300	Direct & Indirect Support-Adult Ed	(153,267)	(156,901)	(39,853)	(159,414)
	Direct & Indirect Support-Child Care	(410,587)	(354,147)	0	(368,713)
7600	Interfund Transfers				
	Adult Ed - United Cerebral Palsy	40,000	40,000	0	15,583
	Child Nutrition	331,321	0	0	0
	TOTAL OTHER OUTGO	<u>1,854,521</u>	<u>1,681,044</u>	<u>115,647</u>	<u>1,638,456</u>
	TOTAL 1000-7000	<u><u>195,161,852</u></u>	<u><u>195,172,440</u></u>	<u><u>53,644,497</u></u>	<u><u>198,810,376</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
UNRESTRICTED FUNDS
2019/20 1ST INTERIM BUDGET
OCTOBER 31, 2019

NET BEGINNING BALANCE JULY 1, 2019		27,049,223
Stores	155,414	
Revolving Cash	43,616	
Local Fiscal Stabilization Reserve	3,000,000	
3% Reserve for Contingency	<u>5,854,856</u>	
	9,053,886	
Reserves Pre-Paid Expense	30,346	
Undesignated Reserves	17,964,988	
Estimated Incomes		<u>150,957,042</u>
Total Estimated Income and Beginning Balance		178,006,265
Estimated Expenditures		<u>(155,951,631)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2020		<u><u>22,054,634</u></u>

BREAKDOWN OF NET ENDING BALANCE:

Mandated Reserves		
Stores	155,414	
Revolving Cash	43,616	
Local Fiscal Stabilization Reserve	3,000,000	
3% Required Reserve for Contingency	<u>5,964,311</u>	
	9,163,341	
Undesignated Reserves		<u>12,891,293</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2020		<u><u>22,054,634</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2019/20 1ST INTERIM BUDGET
UNRESTRICTED FUNDS
OCTOBER 31, 2019

MAJOR	DESCRIPTION	2018/19 ACTUAL REVENUE	2019/20 ADOPTED BUDGET	ACTUAL REVENUE 10/31/19	2019/20 PROJECTED BUDGET
LOCAL CONTROL FUNDING FORMULA					
8011	State Aid - LCFF	35,140,512	43,543,669	17,913,568	42,571,029
8011	State Aid - LCFF Pupil Transportation	178,517	178,517	0	178,517
8011	State Aid - LCFF Pupil Transportation Spec Ed	611,400	611,400	0	611,400
8011	State Aid - LCFF TARGET Instru Block Grant	1,259,001	1,259,001	0	1,259,001
8011	State Aid - LCFF FLEX Programs	16,063,774	16,063,774	0	16,063,774
8012	Education Protection Account	3,617,998	3,553,468	904,363	3,554,958
8012	Education Protection Account - Prior Year	74	0	0	0
8021	Tax Relief Subventions	781,085	753,943	0	742,031
8029	Other Subventions	12	12	0	11
8041	Secured Roll Taxes	100,673,794	95,793,819	0	100,180,269
8042	Unsecured Roll Taxes	2,626,107	2,626,107	0	3,112,372
8043	Prior Years' Taxes	147,636	147,565	89,352	118,109
8044	Supplemental Taxes	1,134,016	736,574	285,835	850,512
8045	Education Revenue Aug Fund	345,903	1,324,572	125,762	259,427
8047	Community Redevelopment Funds	4,040,427	2,641,649	0	0
8081	Royalties and Bonuses	195	429	0	429
8089	Non Revenue Limit Adjustment	(98)	(215)	0	(215)
8096	Charter School Property Taxes In-Lieu	(4,344,090)	(4,239,304)	(1,078,899)	(4,429,191)
	TOTAL LOCAL CONTROL FUNDING	162,276,263	164,994,980	18,239,981	165,072,433
FEDERAL					
8290	Advanced Placement	0	5,000	0	5,000
	TOTAL FEDERAL REVENUE	0	5,000	0	5,000
STATE					
8550	Mandated Costs	756,401	770,223	0	771,301
8590	Mandated Costs One-Time Back-Log	3,322,091	0	0	0
8560	Lottery	3,031,767	2,783,066	0	2,829,426
8560	Lottery Prior Year	51,515		100,865	100,865
8590	California English Language	10,655	10,600	2,395	10,600
8590	High School Exit Exam	0	4,000	4,094	4,094
8590	One-Time Preschool Funding	0	0	0	1,085,975
8590	Medi Cal Billing	108,494	0	0	50,000
8590	Medi Cal Administrative	275,472	88,500	30,783	88,500
8590	Pupil Testing Incentive	46,302	40,000	0	40,000
	TOTAL STATE REVENUE	7,602,697	3,696,389	138,136	4,980,761
LOCAL					
8631	Sale of Equipment & Supplies	3,052	4,000	2,788	4,000
8650	Rentals & Leases - Civic Center	481,088	407,000	28,426	380,000
8650	Rentals & Leases - Carden	235,198	237,720	79,240	237,720
8650	Rentals & Leases - MATES	121,383	123,774	31,334	125,334
8650	Rentals & Leases - BRIDGES	176,105	130,814	31,328	130,814
8650	Rentals & Leases - United Cerebral Palsy	43,512	44,904	15,583	15,583
8650	Rentals & Leases - Sites	59,566	0	6,775	42,670
8660	Interest	1,529,600	850,000	96,565	850,000
8677	Interagency Revenues Miscellaneous	133,144	46,159	275	46,159
8689	Transportation Fees	42,688	40,000	9,575	40,000
8689	Other Fees (Ath, Co-Curr & Band)	157,027	300,000	148,888	430,648
8691	Non-LCFF 50% Reduction	98	215	0	215
8699	Other Local Income	288,557	426,300	273,816	482,597
8699	Advanced Placement Testing	428,222	400,000	117,008	400,000
8699	Donations/Field Trips	3,382,239	0	411,122	408,112
8699	Outdoor Education	269,119	257,294	335	262,958
8699	PreSat Testing	19,860	37,000	38,552	38,553
8699	Safety Funds from JPA	74,836	65,000	0	86,055
	TOTAL LOCAL FUNDS	7,445,294	3,370,180	1,291,610	3,981,418

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2019/20 1ST INTERIM BUDGET
UNRESTRICTED FUNDS
OCTOBER 31, 2019

MAJOR	DESCRIPTION	2018/19 ACTUAL REVENUE	2019/20 ADOPTED BUDGET	ACTUAL REVENUE 10/31/19	2019/20 PROJECTED BUDGET
INCOMING TRANSFERS					
8710	Out-of-District Tuition	31,888	40,000	0	40,000
8980	Contributions to Restricted Programs				
	Special Education-Basic IDEA	(13,604,446)	(14,515,543)	0	(14,683,829)
	Special Education-Paraprofessionals	(1,421,150)	(2,550,723)	0	(2,550,723)
	Special Education Preschool Program	(961,852)	(1,145,151)	0	(59,176)
	Routine Restricted Maintenance	(5,069,227)	(5,957,460)	0	(5,828,842)
	TOTAL INCOMING TRANSFERS	<u>(21,024,787)</u>	<u>(24,128,877)</u>	<u>0</u>	<u>(23,082,570)</u>
	TOTAL INCOME	<u><u>156,299,467</u></u>	<u><u>147,937,672</u></u>	<u><u>19,669,726</u></u>	<u><u>150,957,042</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2019/20 1ST INTERIM BUDGET
UNRESTRICTED FUNDS
OCTOBER 31, 2019

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSE	2019/20 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/19	2019/20 PROJECTED BUDGET
1100	Teacher Salaries	65,477,412	65,492,386	17,475,840	65,657,045
1100	Column	0	300,000	0	0
1200	Counselors, Psychs, Librarians & Nurses	4,933,459	5,059,914	1,633,036	5,037,016
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	8,024,542	8,081,738	2,785,150	8,526,495
1900	Other Certificated Salaries	311,821	314,156	78,725	315,067
	TOTAL CERTIFICATED SALARIES	78,747,234	79,248,194	21,972,751	79,535,623
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	2,833,934	1,892,977	478,855	1,913,546
2200	M&O Int/Transp/Health Clerks	6,100,833	6,102,826	1,834,880	6,012,066
2300	Class Directors & Supv Salaries	983,464	1,086,715	369,615	1,100,993
2400	Secretarial & Clerical Salaries	7,424,764	7,733,576	2,234,794	7,642,604
2900	Other Class Salaries	2,397,322	1,644,635	425,433	1,652,612
	TOTAL CLASSIFIED SALARIES	19,740,317	18,460,729	5,343,577	18,321,821
3100	STRS	12,618,591	13,196,456	3,711,450	13,518,457
3200	PERS	2,745,544	3,318,917	915,910	3,138,704
3300	OASDI/Medicare	2,488,558	2,478,896	698,702	2,472,261
3400	Health & Welfare	18,323,522	17,518,361	3,990,526	17,595,423
3500	SUI	48,039	48,795	13,415	48,847
3600	Workers' Compensation	1,707,025	1,219,978	342,369	1,220,468
3700	Retiree Benefits	323,290	367,895	134,921	403,895
3900	Other Benefits	44,210	50,000	15,719	45,000
	TOTAL BENEFITS	38,298,779	38,199,298	9,823,012	38,443,055
4100	Textbooks	82,542	1,325,000	422	992,339
4200	Other Books	66,718	0	2,916	3,810
4300	Materials and Supplies	2,838,581	4,463,829	1,115,660	5,085,915
4400	Non-Capitalized Furn/Equip	635,563	124,250	222,483	235,137
	TOTAL BOOKS AND SUPPLIES	3,623,404	5,913,079	1,341,480	6,317,201
5120	Professional Services-Transportation	2,181,229	1,895,940	14,376	2,515,260
5200	Travel & Conferences	377,773	307,183	110,517	297,338
5300	Dues & Membership	60,377	78,500	77,111	82,303
5400	Insurance	1,498,775	1,630,948	1,716,101	1,720,111
5500	Operation & Housekeeping Services	4,362,271	4,843,000	1,376,645	4,615,435
5600	Rentals, Leases & Repairs	1,020,775	874,979	231,965	727,045
5700	Interprogram Chrgs (Postage, Printing)	(358,038)	(358,094)	(72,227)	(353,277)
5800	Prof/Consult Serv & Oper Expenses	3,601,671	3,576,986	1,080,247	3,746,994
5900	Communications	489,961	728,343	153,016	647,943
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	13,234,794	13,577,785	4,687,751	13,999,152
6100	Sites and Improvement of Sites	44,750	0	0	0
6200	Buildings and Improvement	97,076	0	0	0
6400	Equipment	245,812	0	46,563	47,000
	TOTAL CAPITAL OUTLAY	387,638	0	46,563	47,000

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2019/20 1ST INTERIM BUDGET
UNRESTRICTED FUNDS
OCTOBER 31, 2019

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSE	2019/20 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/19	2019/20 PROJECTED BUDGET
7100	Excess Costs-Special Education	0	10,000	0	10,000
7100	Other Transfers - County Sp Ed ADA	234,191	265,000	65,574	265,000
7300	Direct & Indirect Support-Adult Ed	(153,267)	(156,901)	(39,853)	(159,414)
	Direct & Indirect Support-Child Care	(410,587)	(354,147)	0	(368,713)
	Indirect Support-Restricted Prgms	(163,706)	(404,592)	(126,842)	(474,677)
7600	Interfund Transfers				
	Adult Ed - United Cerebral Palsy	40,000	40,000	0	15,583
	Child Nutrition	331,321	0	0	0
	TOTAL OTHER OUTGO	<u>(122,048)</u>	<u>(600,640)</u>	<u>(101,121)</u>	<u>(712,221)</u>
	TOTAL 1000-7000	<u><u>153,910,118</u></u>	<u><u>154,798,445</u></u>	<u><u>43,114,013</u></u>	<u><u>155,951,631</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
RESTRICTED FUNDS
2019/20 1ST INTERIM BUDGET
OCTOBER 31, 2019

NET BEGINNING BALANCE JULY 1, 2019	1,017,093
Estimated Incomes	<u>41,841,652</u>
Total Estimated Income and Beginning Balance	42,858,745
Estimated Expenditures	<u>(42,858,745)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2020	<u><u>0</u></u>

BREAKDOWN OF NET ENDING BALANCE

Reserve for Program Carryovers	<u>0</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2020	<u><u>0</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2019/20 1ST INTERIM BUDGET
RESTRICTED FUNDS
OCTOBER 31, 2019

MAJOR	DESCRIPTION	2018/19 ACTUAL REVENUE	2019/20 ADOPTED BUDGET	ACTUAL REVENUE 10/31/19	2019/20 PROJECTED BUDGET
FEDERAL					
8181	Special Ed PL94-142	3,425,634	3,428,712	0	3,431,790
8182	Special Ed Preschool	61,908	61,908	0	61,908
8290	IASA Title I	1,681,418	1,500,000	436,265	1,809,003
8290	Title IIA	464,712	380,000	120,371	372,567
8290	Title III Part A (LEP)	101,989	192,000	48,343	367,867
8290	Title IV Part A	0	0	27,610	220,915
8290	Immigration Education Program	76,437	35,000	36,669	35,000
8290	Carl Perkins - Vocational Education	97,719	93,094	62,988	93,094
	TOTAL FEDERAL REVENUE	<u>5,909,817</u>	<u>5,690,714</u>	<u>732,245</u>	<u>6,392,144</u>
STATE					
8311	Special Ed Infant	199,447	191,321	57,664	205,944
8560	Lottery	1,220,447	976,838	0	998,621
8560	Lottery Prior Year	89,517	0	109,634	109,634
8590	After School Education-Conejo	122,605	122,605	24,521	126,828
8590	After School Education-Glenwood	122,605	122,605	0	126,828
8590	Career Pathway Trust	128,079	0	0	0
8590	County SELPA Mental Health ISES	763,185	619,444	0	687,664
8590	Infant Discretionary Grant	5,081	0	10,715	5,634
8590	Special Ed Student Workability	115,905	116,000	28,977	116,000
8590	California Partnership	221,012	170,000	57,927	170,000
8590	Colina Academia Grant	25,000	0	0	50,000
8590	Non Public Sch Mental Health SELPA Reimburse	496,838	0	0	0
8590	Low Performing Students Block Grant	474,246	0	484,802	484,802
8590	Classified Training Block Grant	92,531	0	0	139,053
8590	Tobacco Use Prevention	292,436	150,000	0	213,912
	TOTAL STATE REVENUE	<u>4,368,934</u>	<u>2,468,813</u>	<u>774,240</u>	<u>3,434,920</u>
LOCAL					
8677	Interagency Revenues Miscellaneous	208,420	0	81,266	140,266
8699	Other Local Income	592,810	0	429,409	462,062
8699	Sage Grant	44,165	45,000	2,776	45,684
8699	University Preschool Program	3,773	0	90,792	90,792
8699	City of Thousand Oaks PEG Funding	643,698	0	156,302	156,302
	TOTAL LOCAL FUNDS	<u>1,492,866</u>	<u>45,000</u>	<u>760,545</u>	<u>895,106</u>
INCOMING TRANSFERS					
8792	SELPA Transfer Spec Ed Master Plan	8,625,699	7,807,060	2,433,010	7,807,060
8792	SELPA Transfer Spec Ed	193,531	193,531	0	189,852
8980	Contributions from General Fund				
	Special Education - Basic IDEA	13,604,446	14,515,543	0	14,683,829
	Special Education - Paraprofessionals	1,421,150	2,550,723	0	2,550,723
	Special Education - Preschool Program	961,852	1,145,151	0	59,176
	Routine Restricted Maintenance	5,069,227	5,957,460	0	5,828,842
	TOTAL INCOMING TRANSFERS	<u>29,875,905</u>	<u>32,169,468</u>	<u>2,433,010</u>	<u>31,119,482</u>
8000	TOTAL INCOME	<u>41,647,522</u>	<u>40,373,995</u>	<u>4,700,040</u>	<u>41,841,652</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2019/20 1ST INTERIM BUDGET
RESTRICTED FUNDS
OCTOBER 31, 2019

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSE	2019/20 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/19	2019/20 PROJECTED BUDGET
1100	Teacher Salaries	11,430,765	11,860,762	2,859,855	10,756,606
1200	Counselors, Psychs, Librarians & Nurses	1,210,418	1,240,115	479,854	1,426,764
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	408,514	407,362	177,945	535,959
1900	Other Certificated Salaries	422,426	434,129	69,465	208,396
	TOTAL CERTIFICATED SALARIES	13,472,123	13,942,368	3,587,119	12,927,725
2100	IA's Occ Ther/Coachs/Class Advs/Tutors	3,758,375	4,389,106	980,238	4,425,135
2200	M&O Int/Transp/Health Clerks	2,555,859	2,942,349	882,742	2,954,747
2300	Class Directors & Supv Salaries	470,918	611,934	174,547	615,322
2400	Secretarial & Clerical Salaries	319,909	332,194	94,186	346,544
2900	Other Class Salaries	621,387	213,518	100,047	317,639
	TOTAL CLASSIFIED SALARIES	7,726,448	8,489,101	2,231,759	8,659,387
3100	STRS	2,132,819	2,278,317	594,277	2,151,020
3200	PERS	1,205,612	1,582,307	408,910	1,581,511
3300	OASDI/Medicare	750,561	839,167	216,957	841,479
3400	Health & Welfare	4,441,591	4,709,048	997,724	4,479,255
3500	SUI	10,548	11,250	2,943	10,836
3600	Workers' Compensation	368,610	281,025	73,235	270,612
3700	Retiree Benefits	60,363	77,474	16,190	48,000
3900	Other Benefits	9,333	10,000	1,965	7,000
	TOTAL BENEFITS	8,979,437	9,788,588	2,312,201	9,389,713
4100	Textbooks	913,135	976,838	54,114	1,038,462
4200	Other Books	100,505	15,650	27,045	83,752
4300	Materials and Supplies	1,067,009	1,476,284	652,325	3,324,373
4400	Non-Capitalized Furn/Equip	448,825	39,500	76,297	64,802
	TOTAL BOOKS AND SUPPLIES	2,529,474	2,508,272	809,781	4,511,389
5120	Professional Services-Transportation	36,751	35,000	0	35,000
5200	Travel & Conferences	289,238	209,760	47,323	222,354
5300	Dues & Membership	16,626	700	10,713	32,762
5600	Rentals, Leases & Repairs	390,358	142,962	79,517	176,612
5700	Interprogram Chrgs (Postage, Printing)	79,648	200	510	1,400
5800	Prof/Consult Serv & Oper Expenses	4,903,853	2,875,160	1,013,193	4,168,824
5900	Communications	746	200	31	200
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	5,717,220	3,263,982	1,151,288	4,637,152
6200	Building Improvements	568,575	0	0	145,000
6400	Equipment	22,313	100,000	0	115,000
6500	Equipment Replacement	259,575	0	221,567	122,702
	TOTAL CAPITAL OUTLAY	850,463	100,000	221,567	382,702

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 GENERAL FUND
 SUMMARY OF EXPENSE
 2019/20 1ST INTERIM BUDGET
RESTRICTED FUNDS
 OCTOBER 31, 2019

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSE	2019/20 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/19	2019/20 PROJECTED BUDGET
7100	Excess Costs	1,812,863	1,877,092	89,926	1,876,000
7300	Direct & Indirect Support - General Fund	<u>163,706</u>	<u>404,592</u>	<u>126,842</u>	<u>474,677</u>
	TOTAL OTHER OUTGO	1,976,569	2,281,684	216,768	2,350,677
TOTAL 1000-7000		<u><u>41,251,734</u></u>	<u><u>40,373,995</u></u>	<u><u>10,530,484</u></u>	<u><u>42,858,745</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2019/20 1ST INTERIM BUDGET
OCTOBER 31, 2019

EXHIBIT A

LOCAL CONTROL FUNDING FORMULA (LCFF)

LOCAL CONTROL FUNDING FORMULA

ADA Unduplicated as a % of enrollment 3yr average 27.28% Cola 3.26%

	ADA	Base Funding	Add-On	Supp	Concen	Target
Grades K-3	4,556.18	7,702	801	464	0	40,855,614
Grades 4-6	3,649.58	7,818	0	427	0	30,089,145
Grades 7-8	2,811.59	8,050	0	439	0	23,868,172
Grades 9-12	6,757.44	9,329	243	522	0	68,211,277
TOTAL BASE	<u>17,774.79</u>	<u>149,297,572</u>	<u>5,291,559</u>	<u>8,434,384</u>	<u>0.00</u>	<u>163,023,515</u>

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

LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET **165,072,433**

LCFF INITIAL FUNDING CALCULATION (2012-13)

Calculate Local Control Funding Formula (LCFF) Floor

	2012-13 Rate	2019-20 ADA	
Current Year Funded ADA Times Base Per ADA	5,323.57	17,774.79	94,625,339
2012-13 Categorical Programs			18,112,692
LCFF Gap Funding Prior Year	2,645.70	17,774.79	47,026,762
TOTAL LOCAL CONTROL FUNDING CALCULATION FLOOR			<u><u>159,764,793</u></u>

Local Control Funding Formula (LCFF) Entitlement Before Minimum State Aid Provision **165,072,433**

Local Control Funding Formula Sub-Total **165,072,433**

Estimated County ADA Transfer (265,000)

Net Local Control Funding Formula Entitlement Before Minimum State Aid Provision **164,807,433**

*2019-20 COLA	5,307,640
Declining Enrollment 315.22 ADA	<u>(2,511,971)</u>
2019-20 Additional Funding	<u><u>2,795,669</u></u>

2019-20 State Aid	60,683,721
EPA Funding	3,554,958
Property Taxes	105,262,945
Property Taxes In-Lieu	<u>(4,429,191)</u>
Total 2019-20 LCFF ESTIMATED 1ST INTERIM BUDGET	<u><u>165,072,433</u></u>

Supplemental Allocation With Min. Proportionality Percentage of 5.46% **8,434,384**

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2019/20 1ST INTERIM BUDGET
LOTTERY BUDGET
OCTOBER 31, 2019

EXHIBIT B

2019-20 LOTTERY ACCOUNT SUMMARY

2019-20 Estimated Income		
\$207 per ADA X 18,492.98 ADA Including A/E Mandated Absentee Rate*		3,828,047
2019-20 Estimated Expenditures:		
Classified Staff Development	8,064	
Certificated Staff Development	67,200	
Restricted Textbooks (Excludes Prior Year)	<u>998,621</u>	
Total Estimated 2019-20 Expenditures		<u>(1,073,885)</u>
2019-20 Lottery Balance Applied to General Fund Balance		<u><u>2,754,162</u></u>

*ADA adjustment for elimination of excused absences

Adult Education Absent Rate Add-On (1.04446)

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

EXHIBIT C

EMPLOYEE BENEFITS

Object Code	Account	2019/20 Adopted Budget Rate	2019/20 Revised Budget Rate
3100	State Teachers' Retirement	16.700%	17.100%
3200	Public Employees' Retirement	20.733%	19.721%
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	1.250%	1.250%
3400	Health Benefits Yearly Rate		
	Medical without prescription	10,186	10,186
	Prescription	3,768	3,768
	Dental	1,293	1,293
	Vision	191	191
	Life Insurance	81	81
	Total District Paid	15,519	15,519

*Maximum 2019 Social Security Salary \$132,900

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

EXHIBIT D

GENERAL FUND MAJOR UTILITY ACCOUNT

Object Code	Title	2018/19 ACTUAL EXPENSES	2019/20 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/19	2019/20 PROJECTED BUDGET
5510	Gas	215,967	199,500	18,154	230,000
5520	Electricity	2,592,805	2,935,000	765,308	2,760,000
5530	Water	1,012,268	1,215,000	390,943	1,120,000
5910	Telephone	422,205	655,500	125,713	575,200
5560	Trash Disposal	344,630	304,500	122,859	305,435
5570	Sanitation	196,601	189,000	79,381	200,000
	Total	4,784,476	5,498,500	1,502,357	5,190,635

GENERAL FUND INSURANCE

Coverage	2018/19 ACTUAL EXPENSES	2019/20 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/19	2019/20 PROJECTED BUDGET
Liability (COP)	1,069,571	1,109,595	1,156,865	1,156,865
Auto/Booster/Misc	2,070	2,300	0	2,300
Property/Fire/DIC/B&M	425,424	517,343	559,236	559,236
Total	1,497,065	1,629,238	1,716,101	1,718,401

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

EXHIBIT E

ANALYSIS OF CHANGE IN THE
 UNRESTRICTED LOCAL RESERVE ACCOUNT

4,623,650	Estimated Local Reserve Account - Adopted Budget
<u>6,510,594</u>	Adjustment to Actual July 1, 2019
<u>11,134,244</u>	July 1, 2019 Local Reserve Account
77,453	LCFF 1st Interim Adjustment 7.45 ADA Increase
2,040	Current Year Non Prop 20 Lottery Revenue Increase
100,865	Prior Year Lottery Revenue
1,085,975	New One-Time Special Education Preschool Allocation
332,661	Reduce General Fund Textbook Allocation Equal To Lottery Carryover
9,100	New Rental Income - NFL/Interface
(17,000)	Field Fees Revenue Decrease
1,078	Mandated Block Grant Revenue Increase
1,560	Mates Rental Increase Increase
50,000	Medi-Cal Revenue Increase
132,190	Reduce Allocation for Prior Year Negative Balance
(89,163)	District Insurance Property/Liability Increase
(4,904)	Cerebral Palsy Rental Agreement Cancellation
(259,347)	Transportation, Home-to-School and Special Ed Increase
(488,552)	Legal Budget Increase - Mitchell and Rancho Road Properties
(101,873)	Principal on Paid Leave Budget Increase
(100,000)	Uncollectible 18/19 Fire Insurance Costs
(8,836)	Reclassify Custodial Supervisor Position
(2,828)	Outdoor School Estimated Expense Increase
(31,690)	Elementary Program Budget Correction
(16,558)	All Day Site Nurse Estimated Cost
(10,000)	Ed TV 2-Year Payment
(10,000)	New Program Class Size Overage Compensation
665,210	School Site Staffing Adjustments
81,449	Increase Indirect Cost from Restricted Programs
7,712	Increase Direct/Indirect Support from Child Care and Adult Ed Funds
254,291	District Department Staffing Changes and Unfilled Position Savings
(3,514)	Miscellaneous
248,536	Estimated Utilities Savings
(168,286)	Special Ed Contribution Adjustment Increase
128,618	Deferred Maintenance Adjustment Decrease
(109,138)	Change in the 3%
<u><u>12,891,293</u></u>	

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 IST INTERIM BUDGET
 OCTOBER 31, 2019

ADULT EDUCATION FUND

NET BEGINNING BALANCE JULY 1, 2019	877,887
Estimated Income	<u>3,950,106</u>
Total Estimated Income and Beginning Balance	4,827,993
Estimated Expenditures	<u>(4,123,267)</u>
NET ENDING BALANCE - JUNE 30, 2020	<u><u>704,726</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2019	764,825
Add: Cash Receipts July 1, 2019 through October 31, 2019	
Accounts Receivable	372,391
Due From Other Funds	4,226
Income	<u>677,753</u>
TOTAL CASH AVAILABLE	<u>1,054,370</u>
Deduct: Expenditures July 1, 2019 through October 31, 2019	
Accounts Payable	104,786
Due to Other Funds	20,098
Deferred Income	139,234
Expenditures	<u>1,131,697</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2019	<u><u>(1,395,815)</u></u>
	<u><u>423,380</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 IST INTERIM BUDGET
 OCTOBER 31, 2019

ADULT EDUCATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ACTUAL REVENUE	2019/20 ADOPTED BUDGET	ACTUAL REVENUE 10/31/19	2019/20 PROJECTED BUDGET
8200	Federal Revenue	259,903	259,903	0	351,475
8590	Other State Revenue	1,412,050	1,412,048	0	1,412,048
8660	Interest	17,530	5,000	0	5,000
8671	Fees and Contracts	2,131,460	2,162,000	676,593	2,162,000
8699	Fees and Books	6,794	4,000	1,160	4,000
8919	Other Transfer - Gen Fund	40,000	40,000	0	15,583
		<u>3,867,737</u>	<u>3,882,951</u>	<u>677,753</u>	<u>3,950,106</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSES	2019/20 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/19	2019/20 PROJECTED BUDGET
1000	Certificated Salaries	1,205,618	1,163,778	269,047	1,213,567
2000	Classified Salaries	839,511	832,300	240,721	919,554
3000	Employee Benefits	481,560	481,623	141,113	537,387
4000	Books and Supplies	250,752	621,847	149,520	536,703
5000	Contracted Services	461,327	478,380	206,407	462,255
5750	Direct Support to General Fund	197,704	282,164	69,778	274,387
6000	Capital Outlay	0	0	15,258	20,000
7300	Indirect Support to Gen Fund	153,267	156,901	39,853	159,414
		<u>3,589,740</u>	<u>4,016,993</u>	<u>1,131,697</u>	<u>4,123,267</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

BOND MEASURE I BUILDING FUND #212

NET BEGINNING BALANCE - JULY 1, 2019	20,357,463
Estimated Income	<u>550,000</u>
Total Estimated Income and Net Beginning Balance	20,907,463
Estimated Expenditures	<u>(19,989,760)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2020	<u><u>917,703</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2019	21,833,501
Add: Cash Receipts July 1, 2019 through October 31, 2019	
Accounts Receivable	237,400
Due From Other Funds	0
Income	<u>0</u>
	<u>237,400</u>
TOTAL CASH AVAILABLE	22,070,901
Deduct: Expenditures July 1, 2019 through October 31, 2019	
Accounts Payable	1,702,874
Due to Other Funds	63
Expenditures	<u>4,916,565</u>
	<u>(6,619,502)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2019	<u><u>15,451,400</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

BOND MEASURE I BUILDING FUND #212

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ACTUAL REVENUE	2019/20 ADOPTED BUDGET	ACTUAL REVENUE 10/31/19	2019/20 PROJECTED BUDGET
8660	Interest	677,746	550,000	0	550,000
	TOTALS	<u>677,746</u>	<u>550,000</u>	<u>0</u>	<u>550,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSES	2019/20 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/19	2019/20 PROJECTED BUDGET
2000	Classified Salaries	365,045	386,837	127,988	386,912
3000	Benefits	169,753	179,949	58,171	175,696
4000	Supplies	315,743	0	160,908	469,400
5000	Contracted Services	3,759,533	248,040	432,888	816,500
6000	Capital Outlay	14,058,933	11,775,000	4,136,610	18,141,252
	TOTALS	<u>18,669,007</u>	<u>12,589,826</u>	<u>4,916,565</u>	<u>19,989,760</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

BOND MEASURE I ENDOWMENT FUND #213

NET BEGINNING BALANCE - JULY 1, 2019		9,001,163
Estimated Income		<u>200,000</u>
Total Estimated Income and Net Beginning Balance		9,201,163
Estimated Expenditures		<u>(2,320,091)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2020		<u><u>6,881,072</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2019		8,911,678
Add: Cash Receipts July 1, 2019 through October 31, 2019		
Accounts Receivable	90,435	
Due From Other Funds	0	
Income	<u>0</u>	<u>90,435</u>
TOTAL CASH AVAILABLE		9,002,113
Deduct: Expenditures July 1, 2019 through October 31, 2019		
Accounts Payable	950	
Due to Other Funds	0	
Expenditures	<u>142,626</u>	<u>(143,576)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2019		<u><u>8,858,537</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

BOND MEASURE I ENDOWMENT FUND #213

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ACTUAL REVENUE	2019/20 ADOPTED BUDGET	ACTUAL REVENUE 10/31/19	2019/20 PROJECTED BUDGET
8660	Interest	237,491	200,000	0	200,000
	TOTALS	<u>237,491</u>	<u>200,000</u>	<u>0</u>	<u>200,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSES	2019/20 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/19	2019/20 PROJECTED BUDGET
2000	Classified Salaries	321,652	341,942	94,608	319,856
3000	Benefits	175,528	189,179	47,218	174,235
4000	Books and Supplies	1,615,614	1,825,200	0	1,825,200
5000	Contracted Services	101,029	0	800	800
	TOTALS	<u>2,213,823</u>	<u>2,356,321</u>	<u>142,626</u>	<u>2,320,091</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

BOND REDEMPTION FUND

NET BEGINNING BALANCE - JULY 1, 2019	12,910,651
Estimated Income	<u>7,344,452</u>
Total Estimated Income and Net Beginning Balance	20,255,103
Estimated Expenditures	<u>(9,689,075)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2020	<u><u>10,566,028</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2019	12,803,701
Add: Cash Receipts July 1, 2019 through October 31, 2019	
Accounts Receivable	106,954
Income	<u>42,679</u>
	<u>149,633</u>
TOTAL CASH AVAILABLE	12,953,334
Deduct: Expenditures July 1, 2019 through October 31, 2019	
Accounts Payable	0
Expenditures	<u>8,598,700</u>
	<u>(8,598,700)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2019	<u><u>4,354,634</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ACTUAL REVENUE	2019/20 ADOPTED BUDGET	ACTUAL REVENUE 10/31/19	2019/20 PROJECTED BUDGET
8571	Homeowner Exemption	42,163	47,980	0	43,874
8611	Secured Roll Voted Indebt	7,169,277	0	0	0
8612	Unsecured Roll Voted Indebt	121,311	7,559,952	0	7,225,578
8613	P/Y Tax Voted Indebt	10,470	0	8,466	0
8614	Supplemental Voted Indebt	122,474	0	27,681	0
8660	Interest	238,747	80,000	6,532	75,000
8979	Other Finance	3,515	0	0	0
TOTALS		<u>7,707,957</u>	<u>7,687,932</u>	<u>42,679</u>	<u>7,344,452</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSE	2019/20 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/19	2019/20 PROJECTED BUDGET
7433	Bond Redemption	7,155,000	7,335,000	7,335,000	7,335,000
7434	Bond Interest	1,751,902	2,354,075	1,263,700	2,354,075
TOTALS		<u>8,906,902</u>	<u>9,689,075</u>	<u>8,598,700</u>	<u>9,689,075</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

CHILD CARE FUND

NET BEGINNING BALANCE - JULY 1, 2019	258,616
Estimated Income	<u>5,979,356</u>
Total Estimated Income and Net Beginning Balance	6,237,972
Estimated Expenditures	<u>(5,793,317)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2020	<u><u>444,655</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2019	384,895
Add: Cash Receipts July 1, 2019 through October 31, 2019	
Accounts Receivable	317,213
Due from Other Funds	(80,000)
Prepaid Expenditures	5,797
Income	<u>1,942,651</u>
TOTAL CASH AVAILABLE	<u>2,185,661</u>
Deduct: Expenditures July 1, 2019 through October 31, 2019	
Accounts Payable	95,265
Due To Other Funds	744
Deferred Revenue	197,912
Expenditures	<u>1,328,583</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2019	<u><u>(1,622,504)</u></u>
	<u><u>948,052</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ACTUAL REVENUE	2019/20 ADOPTED BUDGET	ACTUAL REVENUE 10/31/19	2019/20 PROJECTED BUDGET
8660	Interest	5,911	1,000	0	1,000
8673	Child Care Fees	5,122,868	5,248,882	1,811,596	5,847,841
8699	Reg Fees/Other Income	196,156	206,565	131,055	283,588
8919	Interfund Transfers	230,278	0	0	0
8980	Transfers	0	(60,949)	0	(153,073)
TOTALS		<u>5,555,213</u>	<u>5,395,498</u>	<u>1,942,651</u>	<u>5,979,356</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSE	2019/20 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/19	2019/20 PROJECTED BUDGET
1000	Certificated Salaries	123,376	123,326	49,831	149,492
2000	Classified Salaries	2,863,358	2,950,218	807,953	2,995,559
3000	Employee Benefits	1,328,784	1,370,254	355,400	1,473,786
4000	Books and Supplies	226,082	255,424	45,201	463,769
4400	Equipment not Capitalized	19,572	17,500	0	17,500
5000	Contracted Services	315,789	283,084	69,230	282,293
5750	Interfund Facility Use	75,831	74,930	613	75,590
5900	Communications	2,195	2,000	355	2,000
6200	Building Improvements	0	0	0	0
7300	Direct & Indirect Costs	341,610	318,762	0	333,328
TOTALS		<u>5,296,597</u>	<u>5,395,498</u>	<u>1,328,583</u>	<u>5,793,317</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM
 OCTOBER 31, 2019

CHILD DEVELOPMENT FUND

NET BEGINNING BALANCE - JULY 1, 2019		934
Estimated Income		<u>1,408,897</u>
Total Estimated Income and Net Beginning Balance		1,409,831
Estimated Expenditures		<u>(1,408,897)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2020		<u><u>934</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2019		12,512
Add: Cash Receipts July 1, 2018 through October 31, 2019		
Accounts Receivable	196,015	
Due from Other Funds	0	
Income	<u>394,454</u>	<u>590,469</u>
TOTAL CASH AVAILABLE		602,981
Deduct: Expenditures July 1, 2018 through October 31, 2019		
Accounts Payable	17,489	
Due To Other Funds	(78,486)	
Deferred Revenue	60,143	
Expenditures	<u>394,808</u>	<u>(393,954)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2019		<u><u>209,027</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM
 OCTOBER 31, 2019

CHILD DEVELOPMENT FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ACTUAL REVENUE	2019/20 ADOPTED BUDGET	ACTUAL REVENUE 10/31/19	2019/20 PROJECTED BUDGET
8590	Other State Income	724,233	738,718	181,058	738,718
8660	Interest	934	0	0	0
8699	Reg Fees/Other Income	1,100,804	431,740	213,396	517,106
8980	Transfers	0	60,949	0	153,073
	TOTALS	<u>1,825,971</u>	<u>1,231,407</u>	<u>394,454</u>	<u>1,408,897</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSE	2019/20 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/19	2019/20 PROJECTED BUDGET
1000	Certificated Salaries	6,115	0	0	0
2000	Classified Salaries	1,134,273	751,600	252,299	812,891
3000	Employee Benefits	515,638	334,877	117,020	390,933
4000	Books and Supplies	56,428	86,795	11,242	146,938
5000	Contracted Services	39,680	22,000	13,161	22,000
5750	Interfund Facility Use	621	750	289	750
5900	Communications	3,305	0	797	0
7300	Direct & Indirect Costs to General Fund	68,977	35,385	0	35,385
	TOTALS	<u>1,825,037</u>	<u>1,231,407</u>	<u>394,808</u>	<u>1,408,897</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

CHILD NUTRITION FUND

NET BEGINNING BALANCE - JULY 1, 2019	136,778
Stores	136,778
Contingency	<u>0</u>
	136,778
Estimated Income	<u>4,263,000</u>
Total Estimated Income and Net Beginning Balance	4,399,778
Estimated Expenditures	<u>(4,123,998)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2020	<u><u>275,780</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores	136,778
Contingency	<u>139,002</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2020	<u><u>275,780</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
CHILD NUTRITION FUND
STATEMENT OF CASH BALANCE
2019/20 1ST INTERIM BUDGET
OCTOBER 31, 2019

CASH IN COUNTY TREASURY - JULY 1, 2019		8,218
Cash Collection Awaiting Deposit		119,617
Add: Cash Receipts July 1, 2019 through October 31, 2019		
Petty Cash	(5,510)	
Accounts Receivable	3,381	
Subsidy Awaiting Deposit	97,107	
Due from Other Funds	333,371	
Stores	0	
Income	<u>965,449</u>	<u>1,393,797</u>
TOTAL CASH AVAILABLE		1,521,632
Deduct: Expenditures July 1, 2019 through October 31, 2019		
Accounts Payable	303,744	
Due to Other Funds	967	
Deferred Revenue	175,370	
Expenditures	<u>1,006,769</u>	<u>(1,486,851)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2019		<u><u>34,782</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ACTUAL REVENUE	2019/20 ADOPTED BUDGET	ACTUAL REVENUE 10/31/19	2019/20 PROJECTED BUDGET
8220	Federal Revenue	2,050,111	2,110,000	333,677	2,110,000
8500	State Revenue	149,666	165,000	24,440	165,000
8631	Sale of Equip and Supplies	9,576	0	0	0
8634	Cash Sales	1,952,412	1,900,000	563,354	1,900,000
8634	Deferred Pre-Paid Ticket Sales	(175,370)	(150,000)	0	(150,000)
8660	Interest	3,787	2,000	0	2,000
8699	Catering Sales	125,526	236,000	43,978	236,000
8699	Insurance Proceeds	200,000	0	0	0
8919	Interfund Transfer-General Fund	331,321	0	0	0
TOTALS		<u>4,647,029</u>	<u>4,263,000</u>	<u>965,449</u>	<u>4,263,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSES	2019/20 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/19	2019/20 PROJECTED BUDGET
2000	Classified Salaries	2,002,115	2,073,478	529,479	1,981,009
3000	Employee Benefits	694,957	695,298	177,286	649,215
4300	Supplies	173,567	150,000	23,306	146,540
4400	Non Capitalized Equipment	4,341	4,000	4,832	7,460
4700	Food	1,576,025	1,200,000	210,942	1,200,000
5000	Contracted Services	150,602	138,774	60,925	139,274
5900	Communications	1,398	1,000	0	500
TOTALS		<u>4,603,005</u>	<u>4,262,550</u>	<u>1,006,769</u>	<u>4,123,998</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

DEFERRED MAINTENANCE FUND

NET BEGINNING BALANCE - JULY 1, 2019	1,684,172
Estimated Income	<u>121,854</u>
Total Estimated Income and Net Beginning Balance	1,806,026
Estimated Expenditures	<u>(176,000)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2020	<u><u>1,630,026</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2019	1,587,415
Add: Cash Receipts July 1, 2019 through October 31, 2019	
Accounts Receivable	48,198
Due from Other Funds	874
Income	<u>35,387</u>
	<u>84,459</u>
TOTAL CASH AVAILABLE	1,671,874
Deduct: Expenditures July 1, 2019 through October 31, 2019	
Accounts Payable	0
Due to Other Funds	0
Expenditures	<u>29,907</u>
	<u>(29,907)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2019	<u><u>1,641,968</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

DEFERRED MAINTENANCE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ACTUAL REVENUE	2019/20 ADOPTED BUDGET	ACTUAL REVENUE 10/31/2019	2019/20 PROJECTED BUDGET
8660	Interest	32,346	3,000	0	3,000
8699	Facility Use Fees	<u>270,282</u>	<u>118,854</u>	<u>35,387</u>	<u>118,854</u>
TOTALS		<u><u>302,628</u></u>	<u><u>121,854</u></u>	<u><u>35,387</u></u>	<u><u>121,854</u></u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSES	2019/20 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/2019	2019/20 PROJECTED BUDGET
4000	Books and Supplies	21,321	31,000	565	31,000
5000	Contracted Services	118,834	145,000	29,342	145,000
6000	Furniture and Equipment	<u>114,221</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTALS		<u><u>254,375</u></u>	<u><u>176,000</u></u>	<u><u>29,907</u></u>	<u><u>176,000</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

DEVELOPER DONATION FUND #2

NET BEGINNING BALANCE - JULY 1, 2019	1,652,853
Estimated Income	<u>802,000</u>
Total Estimated Income and Net Beginning Balance	2,454,853
Estimated Expenditures	<u>(271,957)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2020	<u><u>2,182,896</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2019	1,513,764
Add: Cash Receipts July 1, 2019 through October 31, 2019	
Accounts Receivable	182,977
Due from Other Funds	0
Income	<u>0</u>
	<u>182,977</u>
TOTAL CASH AVAILABLE	1,696,741
Deduct: Expenditures July 1, 2019 through October 31, 2019	
Accounts Payable	41,529
Due to Other Funds	0
Expenditures	<u>122,838</u>
	<u>(164,367)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2019	<u><u>1,532,374</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

DEVELOPER DONATION FUND #2

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ACTUAL REVENUE	2019/20 ADOPTED BUDGET	ACTUAL REVENUE 10/31/19	2019/20 PROJECTED BUDGET
8660	Interest	31,886	22,000	0	22,000
8681	Developer Donation Fees	977,415	780,000	0	780,000
8699	Other Local Income	<u>45,124</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTALS	<u><u>1,054,425</u></u>	<u><u>802,000</u></u>	<u><u>0</u></u>	<u><u>802,000</u></u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSES	2019/20 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/19	2019/20 PROJECTED BUDGET
2000	Classified Salaries	76,005	78,637	26,464	79,712
3000	Employee Benefits	35,739	37,308	12,128	36,625
4000	Supplies	99,787	0	42,178	75,000
5000	Contracted Services	221,916	21,600	42,068	80,620
6000	Capital Outlay	<u>202,258</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTALS	<u><u>635,705</u></u>	<u><u>137,545</u></u>	<u><u>122,838</u></u>	<u><u>271,957</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

HEALTH & WELFARE FUND

BEGINNING BALANCE JULY 1, 2019		7,179,691
Reserve for Claims		<u>2,046,389</u>
NET 2019/20 BEGINNING BALANCE		<u>9,226,080</u>
Estimated Income		<u>27,463,738</u>
Total Estimated Income and Net Beginning Balance		36,689,818
Estimated Expenditures		<u>(24,292,384)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2020		<u><u>12,397,434</u></u> *
Reserve for Claims*	(2,046,389)	
Net Balance - June 30, 2020	<u>12,397,434</u>	
Net Ending Balance Including Reserve	<u><u>10,351,045</u></u>	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2019		8,739,380
Add: Cash Receipts July 1, 2019 through October 31, 2019		
Accounts Receivable	347,259	
Due from Other Funds	973	
Income	<u>6,345,612</u>	<u>6,693,844</u>
TOTAL CASH AVAILABLE		15,433,224
Deduct: Expenditures July 1, 2019 through October 31, 2019		
Accounts Payable	168,895	
Due to Other Funds	3,154	
Deferred Income	44,280	
Expenditures	<u>8,243,287</u>	<u>(8,459,616)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2019		<u><u>6,973,608</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ACTUAL REVENUE	2019/20 ADOPTED BUDGET	ACTUAL REVENUE 10/31/19	2019/20 PROJECTED BUDGET
8660	Interest	89,969	40,000	0	40,000
8674	Contracted Services from Other Funds	25,010,521	24,900,559	5,622,063	24,550,216
8699	Other Revenue	2,939,158	2,834,000	654,269	2,804,242
8699	Other Revenue - Donation	12,543	0	69,280	69,280
TOTALS		<u>28,052,191</u>	<u>27,774,559</u>	<u>6,345,612</u>	<u>27,463,738</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSE	2019/20 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/19	2019/20 PROJECTED BUDGET
2000	Classified Salaries	135,279	145,211	23,230	130,107
3000	Employee Benefits	65,931	74,033	12,883	63,183
4000	Supplies	11,458	2,000	0	2,000
5000	Other Services	141,975	147,220	4,500	214,825
5815	Paid Fees	11,722,638	11,508,285	4,000,107	11,508,285
5880	Paid Claims	10,853,675	12,373,484	4,202,567	12,373,484
5900	Communications	203	500	0	500
TOTAL		<u>22,931,159</u>	<u>24,250,733</u>	<u>8,243,287</u>	<u>24,292,384</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

PRIVATE PURPOSE TRUST FUND

NET BEGINNING BALANCE JULY 1, 2019		2,851
Estimated Income		<u>16,641</u>
Total Estimated Income and Net Beginning Balance		19,492
Estimated Expenditures		<u>(16,091)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2020		<u><u>3,401</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2019		18,675
Add: Cash Receipts July 1, 2019 through October 31, 2019		
Accounts Receivable	267	
Income	<u>16,091</u>	<u>16,358</u>
TOTAL CASH AVAILABLE		35,033
Deduct: Expenditures July 1, 2019 through October 31, 2019		
Accounts Payable	0	
Deferred Revenue	16,091	
Expenditures	<u>0</u>	<u>(16,091)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2019		<u><u>18,942</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ACTUAL REVENUE	2019/20 ADOPTED BUDGET	ACTUAL REVENUE 10/31/19	2019/20 PROJECTED BUDGET
8660	Interest	660	550	0	550
8699	Other Income	14,483	0	16,091	16,091
	TOTALS	<u>15,143</u>	<u>550</u>	<u>16,091</u>	<u>16,641</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSES	2019/20 ADOPTED BUDGET	ACTUAL EXPENSES 10/31/19	2019/20 PROJECTED BUDGET
7299	Other Transfers Out	14,483	0	0	16,091
	TOTALS	<u>14,483</u>	<u>0</u>	<u>0</u>	<u>16,091</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

TOPASS FUND

NET BEGINNING BALANCE - JULY 1, 2019	6,910,598
Estimated Income	<u>1,660,000</u>
Total Estimated Income and Net Beginning Balance	8,570,598
Estimated Expenditures	<u>(911,022)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2020	<u><u>7,659,576</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2019	6,926,769
Add: Cash Receipts July 1, 2019 through October 31, 2019	
Accounts Receivable	61,723
Income	<u>0</u>
	<u>61,723</u>
TOTAL CASH AVAILABLE	6,988,492
Deduct: Expenditures July 1, 2019 through October 31, 2019	
Accounts Payable	74,270
Expenditures	<u>491,891</u>
	<u>(566,161)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2019	<u><u>6,422,331</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ACTUAL REVENUE	2019/20 ADOPTED BUDGET	ACTUAL REVENUE 10/31/19	2019/20 PROJECTED BUDGET
8625	Passthrough Payments	1,484,081	1,560,000	0	1,560,000
8660	Interest - Fund	139,900	100,000	0	100,000
8699	Other Local Revenue	525	0	0	0
TOTALS		<u>1,624,506</u>	<u>1,660,000</u>	<u>0</u>	<u>1,660,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSES	2019/20 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/19	2019/20 PROJECTED BUDGET
2000	Classified Salaries	48,337	50,178	16,731	50,253
3000	Employee Benefits	21,475	22,654	7,341	22,169
4000	Materials & Supplies	34,630	0	56,141	100,000
5699	Rents & Leases	30,729	31,200	13,500	33,600
5000	Contracted Services	38,795	350,000	175,519	265,300
6000	Capital Outlay	351,315	0	222,659	439,700
TOTALS		<u>525,281</u>	<u>454,032</u>	<u>491,891</u>	<u>911,022</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

TOPASS FOUNDATION FUND

NET BEGINNING BALANCE - JULY 1, 2019	119,854
Estimated Income	<u>2,000</u>
Total Estimated Income and Net Beginning Balance	121,854
Estimated Expenditures	<u>(121,854)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2020	<u><u>0</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2019	118,595
Add: Cash Receipts July 1, 2019 through October 31, 2019	
Accounts Receivable	1,259
Income	<u>0</u>
	<u>1,259</u>
TOTAL CASH AVAILABLE	119,854
Deduct: Expenditures July 1, 2019 through October 31, 2019	
Accounts Payable	0
Expenditures	<u>52,090</u>
	<u>(52,090)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2019	<u><u>67,764</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

TOPASS FOUNDATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ACTUAL REVENUE	2019/20 ADOPTED BUDGET	ACTUAL REVENUE 10/31/19	2019/20 PROPOSED BUDGET
8660	Interest - Fund	3,713	2,000	0	2,000
	TOTALS	<u>3,713</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSES	2019/20 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/19	2019/20 PROPOSED BUDGET
4000	Supplies	14,690	0	0	17,998
5000	Contracted Services	67,127	0	0	0
6000	Capital Outlay	0	0	52,090	103,856
	TOTALS	<u>81,817</u>	<u>0</u>	<u>52,090</u>	<u>121,854</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

WORKER COMPENSATION FUND

BEGINNING BALANCE		2,331,545
Reserve for Claims		<u>5,405,644</u>
NET 2019/20 BEGINNING BALANCE		<u>7,737,189</u>
 Estimated Income		 <u>1,701,982</u>
Total Estimated Income and Net Beginning Balance		9,439,171
 Estimated Expenditures		 <u>(2,292,881)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2020		<u><u>7,146,290</u></u> *
Reserve for Claims*	(5,405,644)	
Estimated Ending Balance - June 30, 2020	<u>7,146,290</u>	
Net Estimated Ending Balance Including Reserve	<u><u>1,740,646</u></u>	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2019		7,420,732
Add: Cash Receipts July 1, 2019 through October 31, 2019		
Accounts Receivable	71,395	
Due From Other Funds	9,931	
Prepaid Expense	137,239	
Income	<u>446,614</u>	<u>665,180</u>
TOTAL CASH AVAILABLE		8,085,912
 Deduct: Expenditures July 1, 2019 through October 31, 2019		
Accounts Payable	14,054	
Due To Other Funds	7,952	
Expenditures	<u>762,958</u>	<u>(784,964)</u>
CASH IN COUNTY TREASURY - OCTOBER 31, 2019		<u><u>7,300,948</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2019/20 1ST INTERIM BUDGET
 OCTOBER 31, 2019

WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ACTUAL REVENUE	2019/20 ADOPTED BUDGET	ACTUAL REVENUE 10/31/19	2019/20 PROJECTED BUDGET
8660	Interest	170,103	100,000	0	100,000
8674	Contracted Svcs from Gen Fund & Oth Funds	<u>2,236,017</u>	<u>1,610,405</u>	<u>446,614</u>	<u>1,601,982</u>
TOTALS		<u><u>2,406,120</u></u>	<u><u>1,710,405</u></u>	<u><u>446,614</u></u>	<u><u>1,701,982</u></u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSE	2019/20 ADOPTED BUDGET	ACTUAL EXPENSE 10/31/19	2019/20 PROJECTED BUDGET
2000	Classified Salaries	91,214	91,157	21,994	86,122
3000	Employee Benefits	40,409	43,184	10,564	39,559
4000	Supplies	4,805	1,500	16	1,500
5200	Mileage/Conf/Dues	1,558	2,600	69	2,600
5300	Dues and Memberships	0	0	0	250
5600	Rents and Leases	90	0	0	0
5450	Insurance	162,871	200,000	137,239	200,000
5750	Interfund Transfer	27	50	29	50
5800	Other Services	54,167	62,000	400	62,000
5815	Fees	181,311	200,000	63,363	200,000
5880	Paid Claims	1,611,585	1,500,000	529,102	1,700,000
5920	Communications	<u>108</u>	<u>100</u>	<u>182</u>	<u>800</u>
TOTALS		<u><u>2,148,145</u></u>	<u><u>2,100,591</u></u>	<u><u>762,958</u></u>	<u><u>2,292,881</u></u>