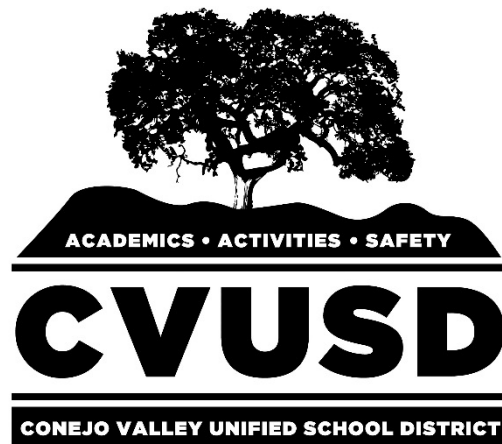


# **CONEJO VALLEY UNIFIED SCHOOL DISTRICT**



## **2018 - 2019 Second Interim Financial Statements**

*Prepared locally using SACS*

Board of Education Meeting  
March 5, 2019

# 2018-19 Second Interim Financial Statements

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CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
2018/19 2ND INTERIM BUDGET  
JANUARY 31, 2019

NET BEGINNING BALANCE JULY 1, 2018	25,281,179
Mandated Reserves	
Stores	95,235
Revolving Cash	43,616
Local Fiscal Stabilization Reserve	3,000,000
3% Required Reserve for Contingency	<u>5,716,413</u>
	8,855,264
Restricted Reserves	
Prop 39 Clean Energy Jobs Resource 6230	522,045
College Readiness Grant Resource 7338	<u>99,262</u>
	621,307
Reserves Pre-Paid Expense	35,482
Undesignated Reserves	15,769,126
Estimated Incomes	<u>194,607,169</u>
Total Estimated Income and Beginning Balance	219,888,348
Estimated Expenditures	<u>(199,377,959)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2019	<u><u>20,510,389</u></u>

BREAKDOWN OF NET ENDING BALANCE:

Mandated Reserves	
Stores	95,235
Revolving Cash	43,616
Local Fiscal Stabilization Reserve	3,000,000
3% Required Reserve for Contingency	<u>5,981,339</u>
	9,120,190
Reserves Pre-Paid Expense	31,942
Undesignated Reserves	<u>11,358,257</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2019	<u><u>20,510,389</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
STATEMENT OF CASH BALANCE  
2018/19 2ND INTERIM BUDGET  
JANUARY 31, 2019

CASH IN COUNTY TREASURY - JULY 1, 2018		28,841,007
Add: Cash Receipts July 1, 2018 through January 31, 2019		
Accounts Receivable	3,500,268	
Due from Other Funds	(275,462)	
Income	112,196,252	
Stores	(23,031)	
Prepaid Expenditures	<u>1,650</u>	<u>115,399,677</u>
 TOTAL CASH AVAILABLE		 144,240,684
 Deduct: Expenditures July 1, 2018 through January 31, 2019		
Accounts Payable	1,332,864	
Expenditures	102,305,437	
Due to Other Funds	1,374,456	
Deferred Revenue	1,124,561	
Good Faith Trans Loan	<u>(12,592,500)</u>	<u>93,544,818</u>
 CASH IN COUNTY TREASURY - JANUARY 31, 2019		 <u><u>50,695,866</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
2018/19 2ND INTERIM BUDGET  
JANUARY 31, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/19	2018/19 PROJECTED BUDGET
<b>LOCAL CONTROL FUNDING FORMULA</b>					
8011	State Aid - LCFF	44,004,053	40,124,768	36,594,671	43,664,978
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	3,613,836	3,618,002	1,035,897	3,618,002
8021	Tax Relief Subventions	734,402	793,301	390,543	753,636
8029	Other Subventions	24	24	12	22
8041	Secured Roll Taxes	92,374,494	96,950,222	54,430,048	96,115,373
8042	Unsecured Roll Taxes	2,443,573	2,443,573	2,626,107	2,789,698
8043	Prior Years' Taxes	232,575	232,575	147,561	186,060
8044	Supplemental Taxes	887,354	1,369,744	669,612	1,027,308
8045	Education Revenue Aug Fund	1,193,529	218,545	1,335,637	163,909
8047	Community Redevelopment Funds	1,672,939	2,836,090	2,641,649	0
8081	Royalties and Bonuses	13	429	0	429
8089	Non LCFF Adjustment	(7)	(214)	0	(215)
8096	Charter School Property Taxes In-Lieu	(4,221,056)	(4,422,432)	(1,974,930)	(4,151,525)
	<b>TOTAL REVENUE</b>	<b>161,048,421</b>	<b>162,277,319</b>	<b>97,896,807</b>	<b>162,280,367</b>
<b>FEDERAL</b>					
8181	Special Ed PL94-142	3,308,708	3,308,708	0	3,308,708
8182	Special Ed Preschool	60,996	60,996	0	60,996
8290	Advanced Placement	5,000	7,333	2,333	7,333
8290	IASATitle I	1,235,510	1,955,614	597,548	1,955,614
8290	Title IIA	352,556	472,139	150,717	472,139
8290	Title III Part A (LEP)	191,982	268,491	129,426	268,491
8290	Title III-Immigration Education Program	35,272	73,685	17,026	73,685
8290	Carl Perkins - Vocational Education	93,094	93,094	4,625	93,094
	<b>TOTAL FEDERAL REVENUE</b>	<b>5,283,118</b>	<b>6,240,060</b>	<b>901,675</b>	<b>6,240,060</b>
<b>STATE</b>					
8311	Special Ed Infant	191,321	191,321	109,737	191,321
8550	Mandated Costs	756,401	756,401	756,401	756,401
8550	Mandated Costs One-Time Back-Log	6,204,542	3,319,494	1,659,749	3,319,494
8560	Lottery	3,635,689	3,789,081	1,461,270	3,792,283
8590	After School Education-Conejo	122,605	122,605	79,692	122,605
8590	After School Education-Glenwood	122,605	122,605	79,692	122,605
8590	Career Pathway Trust	0	26,593	0	46,481
8590	County SELPA Mental Health ISES	613,663	613,663	85,686	613,663
8590	Special Ed Student Workability	116,267	116,267	0	116,267
8590	High School Exit Exam	4,000	4,094	4,094	4,094
8590	California English Language	11,000	10,655	10,655	10,655
8590	California Partnership	169,840	213,017	43,177	213,017
8590	Colina Academia Grant	0	25,000	22,500	25,000
8590	Medi Cal Billing	50,000	50,000	36,758	50,000
8590	Medi Cal Administrative	110,000	110,000	102,981	177,000
8590	Pupil Testing Incentive	30,000	30,000	0	30,000
8590	Mental Health SELPA Reimburse	350,000	350,000	40,129	350,000
8590	Low Performing Students Block Grant	0	948,492	474,246	948,492
8590	Classified Training Block Grant	0	92,531	92,531	92,531
8590	Tobacco Use Prevention	150,000	292,436	292,436	292,436
	<b>TOTAL STATE REVENUE</b>	<b>12,637,933</b>	<b>11,184,255</b>	<b>5,351,734</b>	<b>11,274,345</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
2018/19 2ND INTERIM BUDGET  
JANUARY 31, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/19	2018/19 PROJECTED BUDGET
<b>LOCAL</b>					
8631	Sale of Equipment & Supplies	4,000	4,000	3,052	4,000
8650	Rentals & Leases - Civic Center	407,000	407,000	31,915	407,000
8650	Rentals & Leases - Carden	245,500	231,720	135,170	231,720
8650	Rentals & Leases - MATES	121,504	121,383	70,807	121,383
8650	Rentals & Leases - BRIDGES	160,793	160,793	71,688	160,793
8650	Rentals & Leases - Cerebral Palsy	43,512	43,512	25,382	43,512
8650	Rentals & Leases - Sites	0	0	5,035	4,090
8660	Interest	600,000	600,000	224,858	850,000
8677	Interagency Revenues Miscellaneous	368,674	491,895	169,530	493,895
8689	Transportation Fees	45,000	45,000	34,505	45,000
8689	Other Fees (Ath, Co-Curr & Band)	190,000	325,228	191,762	325,228
8691	Non-LCFF 50% Reduction	7	214	0	215
8699	Other Local Income	238,000	875,205	886,588	951,808
8699	Advanced Placement Testing	410,000	467,699	83,617	467,699
8699	Connect-Ed	1,000	1,000	0	1,000
8699	Donations/Field Trips	0	586,320	1,010,658	994,726
8699	E-Rate Income	1,000	1,000	0	1,000
8699	Community Enhancement	0	790	790	790
8699	Outdoor Education	272,262	274,082	0	274,082
8699	PreSat Testing	38,000	40,000	37,662	37,622
8699	Safety Funds from JPA	60,000	74,836	0	74,836
8699	Sage Grant	45,000	46,941	1,941	46,941
8699	University Preschool	1,000	95,567	94,564	95,564
8699	City of Thousand Oaks PEG Funding	0	800,000	400,000	800,000
8699	Way to Grow	0	668	668	668
	<b>TOTAL LOCAL FUNDS</b>	<b>3,252,252</b>	<b>5,694,853</b>	<b>3,480,192</b>	<b>6,433,572</b>
<b>INCOMING TRANSFERS</b>					
8710	Out-of-District Tuition	40,000	40,000	0	40,000
8792	SELPA Transfer Spec Ed Master Plan	8,001,985	8,145,294	4,565,844	8,145,294
8792	SELPA Transfer Special Education	191,536	193,531	0	193,531
	<b>TOTAL INCOMING TRANSFERS</b>	<b>8,233,521</b>	<b>8,378,825</b>	<b>4,565,844</b>	<b>8,378,825</b>
<b>8000</b>	<b>TOTAL INCOME</b>	<b>190,455,245</b>	<b>193,775,312</b>	<b>112,196,252</b>	<b>194,607,169</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
2018/19 2ND INTERIM BUDGET  
JANUARY 31, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSE	2018/19 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/19	2018/19 PROJECTED BUDGET
1100	Teacher Salaries	76,470,844	75,757,992	40,504,263	76,850,319
1100	Column	300,000	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	6,163,017	5,969,294	3,448,603	6,117,583
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	8,260,252	8,340,862	4,783,504	8,496,467
1900	Other Certificated Salaries	706,917	721,787	408,335	735,581
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>91,901,030</b>	<b>90,789,935</b>	<b>49,144,705</b>	<b>92,199,950</b>
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	6,027,107	6,112,056	3,286,621	6,161,121
2200	M&O Int/Transp/Health Clerks	8,987,287	8,977,719	5,004,420	8,987,095
2300	Class Directors & Supv Salaries	1,464,256	1,557,177	818,471	1,535,216
2400	Secretarial & Clerical Salaries	7,611,013	7,703,816	4,307,845	7,777,977
2900	Other Class Salaries	1,462,443	1,624,314	1,385,102	1,731,233
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>25,552,106</b>	<b>25,975,082</b>	<b>14,802,459</b>	<b>26,192,642</b>
3100	STRS	14,862,981	14,669,593	7,899,479	14,898,933
3200	PERS	3,935,305	3,961,114	2,186,668	3,986,667
3300	OASDI/Medicare	3,146,698	3,148,020	1,742,102	3,176,237
3400	Health & Welfare	23,906,987	23,684,573	11,847,173	23,565,601
3500	SUI	58,153	57,846	31,247	58,645
3600	Workers' Compensation	2,014,019	2,001,765	1,110,118	2,030,686
3700	Retiree Benefits	400,850	404,350	231,942	404,350
3900	Other Benefits	50,810	55,810	31,438	55,810
	<b>TOTAL BENEFITS</b>	<b>48,375,803</b>	<b>47,983,071</b>	<b>25,080,167</b>	<b>48,176,929</b>
4100	Textbooks	1,599,552	1,634,949	903,172	1,635,781
4200	Other Books	5,100	48,505	62,910	53,225
4300	Materials and Supplies	6,738,528	9,019,108	1,672,756	9,232,888
4400	Non-Capitalized Furn/Equip	150,150	1,050,799	399,095	1,068,156
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>8,493,330</b>	<b>11,753,361</b>	<b>3,037,933</b>	<b>11,990,050</b>
5120	Professional Services-Transportation	2,058,000	2,148,000	738,965	2,145,500
5200	Travel & Conferences	290,205	600,225	295,145	598,121
5300	Dues & Membership	51,500	107,870	57,134	109,270
5400	Insurance	1,502,973	1,502,973	1,498,775	1,502,973
5500	Operation & Housekeeping Services	4,715,400	4,876,150	2,415,917	4,876,150
5600	Rentals, Leases & Repairs	1,024,473	1,758,020	698,314	1,728,169
5700	Interprogram Chrgs (Postage, CopyCtr)	(341,005)	(322,067)	(6,175)	(333,101)
5800	Prof/Consult Serv & Oper Expenses	6,506,042	7,350,402	3,243,229	7,490,712
5900	Communications	723,963	720,843	338,504	769,443
	<b>TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>	<b>16,531,551</b>	<b>18,742,416</b>	<b>9,279,808</b>	<b>18,887,237</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
2018/19 2ND INTERIM BUDGET  
JANUARY 31, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSE	2018/19 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/19	2018/19 PROJECTED BUDGET
6100	Sites and Improvement of Sites	0	0	44,750	0
6200	Buildings and Improvement	0	5,500	101,807	5,500
6400	Equipment	170,000	269,730	164,279	295,730
6500	Equipment Replacement	0	0	248,460	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>170,000</b>	<b>275,230</b>	<b>559,296</b>	<b>301,230</b>
7100	Excess Costs-Special Education	0	10,000	0	10,000
7100	Excess Costs-Special Education	1,896,646	1,886,646	211,756	1,886,646
7100	Other Transfers - County Sp Ed ADA	313,000	282,000	149,313	282,000
7300	Direct & Indirect Support-Adult Ed	(194,648)	(199,911)	0	(199,911)
	Direct & Indirect Support-Child Care	(363,703)	(382,708)	0	(388,814)
7600	Interfund Transfers				
	Adult Ed - United Celebral Palsy	40,000	40,000	40,000	40,000
	<b>TOTAL OTHER OUTGO</b>	<b>1,691,295</b>	<b>1,636,027</b>	<b>401,069</b>	<b>1,629,921</b>
	<b>TOTAL 1000-7000</b>	<b><u>192,715,115</u></b>	<b><u>197,155,122</u></b>	<b><u>102,305,437</u></b>	<b><u>199,377,959</u></b>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
UNRESTRICTED FUNDS  
2018/19 2ND INTERIM BUDGET  
JANUARY 31, 2019

NET BEGINNING BALANCE JULY 1, 2018	24,659,871
Stores	95,235
Revolving Cash	43,616
Local Fiscal Stabilization Reserve	3,000,000
3% Reserve for Contingency	<u>5,716,413</u>
	8,855,264
Reserves Pre-Paid Expense	35,482
Undesignated Reserves	15,769,126
Estimated Incomes	<u>151,628,555</u>
Total Estimated Income and Beginning Balance	176,288,426
Estimated Expenditures	<u>(155,778,037)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2019	<u><u>20,510,389</u></u>

BREAKDOWN OF NET ENDING BALANCE:

Mandated Reserves	
Stores	95,235
Revolving Cash	43,616
Local Fiscal Stabilization Reserve	3,000,000
3% Required Reserve for Contingency	<u>5,981,339</u>
	9,120,190
Reserves Pre-Paid Expense	31,942
Undesignated Reserves	<u>11,358,257</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2019	<u><u>20,510,389</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
2018/19 2ND INTERIM BUDGET  
**UNRESTRICTED FUNDS**  
JANUARY 31, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/19	2018/19 PROJECTED BUDGET
<b>LOCAL CONTROL FUNDING FORMULA</b>					
8011	State Aid -LCFF	44,004,053	40,124,768	36,594,671	43,664,978
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	3,613,836	3,618,002	1,035,897	3,618,002
8021	Tax Relief Subventions	734,402	793,301	390,543	753,636
8029	Other Subventions	24	24	12	22
8041	Secured Roll Taxes	92,374,494	96,950,222	54,430,048	96,115,373
8042	Unsecured Roll Taxes	2,443,573	2,443,573	2,626,107	2,789,698
8043	Prior Years' Taxes	232,575	232,575	147,561	186,060
8044	Supplemental Taxes	887,354	1,369,744	669,612	1,027,308
8045	Education Revenue Aug Fund	1,193,529	218,545	1,335,637	163,909
8047	Community Redevelopment Funds	1,672,939	2,836,090	2,641,649	0
8081	Royalties and Bonuses	13	429	0	429
8089	Non Revenue Limit Adjustment	(7)	(214)	0	(215)
8096	Charter School Property Taxes In-Lieu	(4,221,056)	(4,422,432)	(1,974,930)	(4,151,525)
	<b>TOTAL LOCAL CONTROL FUNDING</b>	<b>161,048,421</b>	<b>162,277,319</b>	<b>97,896,807</b>	<b>162,280,367</b>
<b>FEDERAL</b>					
8290	Advanced Placement	5,000	7,333	2,333	7,333
	<b>TOTAL FEDERAL REVENUE</b>	<b>5,000</b>	<b>7,333</b>	<b>2,333</b>	<b>7,333</b>
<b>STATE</b>					
8550	Mandated Costs	756,401	756,401	756,401	756,401
8550	Mandated Costs One-Time Back-Log	6,204,542	3,319,494	1,659,749	3,319,494
8560	Lottery	2,736,137	2,804,663	1,363,271	2,807,033
8590	California English Language	11,000	10,655	10,655	10,655
8590	High School Exit Exam	4,000	4,094	4,094	4,094
8590	Medi Cal Billing	50,000	50,000	36,758	50,000
8590	Medi Cal Administrative	110,000	110,000	102,981	177,000
8590	Pupil Testing Incentive	30,000	30,000	0	30,000
	<b>TOTAL STATE REVENUE</b>	<b>9,902,080</b>	<b>7,085,307</b>	<b>3,933,909</b>	<b>7,154,677</b>
<b>LOCAL</b>					
8631	Sale of Equipment & Supplies	4,000	4,000	3,052	4,000
8650	Rentals & Leases - Civic Center	407,000	407,000	31,915	407,000
8650	Rentals & Leases - Carden	245,500	231,720	135,170	231,720
8650	Rentals & Leases - MATES	121,504	121,383	70,807	121,383
8650	Rentals & Leases - BRIDGES	160,793	160,793	71,688	160,793
8650	Rentals & Leases - United Cerebral Palsy	43,512	43,512	25,382	43,512
8650	Rentals & Leases - Sites	0	0	5,035	4,090
8660	Interest	600,000	600,000	224,858	850,000
8677	Interagency Revenues Miscellaneous	128,674	128,674	46,309	128,674
8689	Transportation Fees	45,000	45,000	34,505	45,000
8689	Other Fees (Ath, Co-Curr & Band)	190,000	325,228	191,762	325,228
8691	Non-LCFF 50% Reduction	7	214	0	215
8699	Other Local Income	238,000	365,986	290,045	365,986
8699	Advanced Placement Testing	410,000	467,699	83,617	467,699
8699	Donations/Field Trips	0	586,320	1,010,658	994,726

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
2018/19 2ND INTERIM BUDGET  
**UNRESTRICTED FUNDS**  
JANUARY 31, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/19	2018/19 PROJECTED BUDGET
8699	E-Rate Income	1,000	1,000	0	1,000
8699	Outdoor Education	272,262	274,082	0	274,082
8699	PreSat Testing	38,000	40,000	37,662	37,622
8699	Safety Funds from JPA	60,000	74,836	0	74,836
8699	Connect-Ed	1,000	1,000	0	1,000
	<b>TOTAL LOCAL FUNDS</b>	<u>2,966,252</u>	<u>3,878,447</u>	<u>2,262,465</u>	<u>4,538,566</u>
<b>INCOMING TRANSFERS</b>					
8710	Out-of-District Tuition	40,000	40,000	0	40,000
8980	Contributions to Restricted Programs				
	Special Education-Basic IDEA	(13,571,124)	(13,455,116)	0	(13,615,274)
	Special Education-Paraprofessionals	(2,381,062)	(2,381,062)	0	(2,381,062)
	Special Education Preschool Program	(1,389,835)	(1,101,106)	0	(1,046,003)
	Routine Restricted Maintenance	(5,322,698)	(5,380,409)	0	(5,350,049)
	<b>TOTAL INCOMING TRANSFERS</b>	<u>(22,624,719)</u>	<u>(22,277,693)</u>	<u>0</u>	<u>(22,352,388)</u>
	<b>TOTAL INCOME</b>	<u><b>151,297,034</b></u>	<u><b>150,970,713</b></u>	<u><b>104,095,514</b></u>	<u><b>151,628,555</b></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
2018/19 2ND INTERIM BUDGET  
**UNRESTRICTED FUNDS**  
JANUARY 31, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSE	2018/19 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/19	2018/19 PROJECTED BUDGET
1100	Teacher Salaries	64,860,232	64,242,957	34,592,677	65,257,259
1100	Column	300,000	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	4,993,224	4,882,934	2,823,159	4,981,406
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	7,879,999	7,910,695	4,558,625	8,064,046
1900	Other Certificated Salaries	262,445	307,645	166,752	313,156
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>78,295,900</b>	<b>77,344,231</b>	<b>42,141,213</b>	<b>78,615,867</b>
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	1,706,730	1,774,408	1,608,543	1,802,729
2200	M&O lmt/Transp/Health Clerks	6,037,406	6,167,954	3,475,701	6,216,529
2300	Class Directors & Supv Salaries	1,061,730	1,034,620	544,485	1,003,580
2400	Secretarial & Clerical Salaries	7,298,352	7,387,944	4,127,850	7,458,066
2900	Other Class Salaries	1,428,536	1,479,458	1,103,506	1,569,731
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>17,532,754</b>	<b>17,844,384</b>	<b>10,860,085</b>	<b>18,050,635</b>
3100	STRS	12,688,264	12,519,193	6,784,980	12,726,587
3200	PERS	2,710,948	2,749,904	1,569,084	2,774,788
3300	OASDI/Medicare	2,359,033	2,361,055	1,357,871	2,384,756
3400	Health & Welfare	19,002,086	18,920,560	9,680,873	18,863,560
3500	SUI	47,334	47,078	25,883	47,808
3600	Workers' Compensation	1,639,607	1,629,183	919,535	1,655,244
3700	Retiree Benefits	306,590	328,090	191,695	328,090
3900	Other Benefits	40,995	45,995	24,561	45,995
	<b>TOTAL BENEFITS</b>	<b>38,794,857</b>	<b>38,601,058</b>	<b>20,554,482</b>	<b>38,826,828</b>
4100	Textbooks	700,000	700,000	0	700,000
4200	Other Books	0	3,000	23,421	3,500
4300	Materials and Supplies	4,838,013	5,336,836	1,206,920	5,555,832
4400	Non-Capitalized Furn/Equip	132,550	208,663	237,939	216,329
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>5,670,563</b>	<b>6,248,499</b>	<b>1,468,280</b>	<b>6,475,661</b>
5120	Professional Services-Transportation	2,058,000	2,058,000	726,122	2,055,500
5200	Travel & Conferences	231,245	261,883	184,788	279,312
5300	Dues & Membership	51,300	71,070	54,945	72,470
5400	Insurance	1,502,973	1,502,973	1,498,775	1,502,973
5500	Operation & Housekeeping Services	4,715,400	4,876,150	2,415,917	4,876,150
5600	Rentals, Leases & Repairs	898,111	953,351	457,085	926,000
5700	Interprogram Chrgs (Postage, Printing)	(344,705)	(325,817)	(30,857)	(337,851)
5800	Prof/Consult Serv & Oper Expenses	3,631,162	3,879,215	1,513,174	3,951,780
5900	Communications	723,963	720,843	338,504	769,443
	<b>TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>	<b>13,467,449</b>	<b>13,997,668</b>	<b>7,158,454</b>	<b>14,095,777</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
2018/19 2ND INTERIM BUDGET  
**UNRESTRICTED FUNDS**  
JANUARY 31, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSE	2018/19 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/19	2018/19 PROJECTED BUDGET
6100	Sites and Improvement of Sites	0	0	44,750	0
6200	Buildings and Improvement	0	5,500	101,807	5,500
6400	Equipment	50,000	149,730	164,279	175,730
	<b>TOTAL CAPITAL OUTLAY</b>	<u>50,000</u>	<u>155,230</u>	<u>310,836</u>	<u>181,230</u>
7100	Excess Costs-Special Education	10,000	10,000	0	10,000
7100	Other Transfers - County Sp Ed ADA	313,000	282,000	149,313	282,000
7300	Direct & Indirect Support-Adult Ed	(194,648)	(199,911)	0	(199,911)
	Direct & Indirect Support-Child Care	(363,703)	(382,708)	0	(388,814)
	Indirect Support-Restricted Prgms	(59,268)	(211,236)	0	(211,236)
7600	Interfund Transfers				
	Adult Ed - United Celebral Palsy	40,000	40,000	40,000	40,000
	<b>TOTAL OTHER OUTGO</b>	<u>(254,619)</u>	<u>(461,855)</u>	<u>189,313</u>	<u>(467,961)</u>
	<b>TOTAL 1000-7000</b>	<u><u>153,556,904</u></u>	<u><u>153,729,215</u></u>	<u><u>82,682,663</u></u>	<u><u>155,778,037</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 GENERAL FUND  
 RESTRICTED FUNDS  
 2018/19 2ND INTERIM BUDGET  
 JANUARY 31, 2019

NET BEGINNING BALANCE JULY 1, 2018	621,308
Estimated Incomes	<u>42,978,614</u>
Total Estimated Income and Beginning Balance	43,599,922
Estimated Expenditures	<u>(43,599,922)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2019	<u><u>0</u></u>

BREAKDOWN OF NET ENDING BALANCE

<div style="padding-left: 40px;">Reserve for Program Carryovers</div>	0
NET ESTIMATED ENDING BALANCE - JUNE 30, 2019	<u><u>0</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF INCOME  
2018/19 2ND INTERIM BUDGET  
**RESTRICTED FUNDS**  
JANUARY 31, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/19	2018/19 PROJECTED BUDGET
<b>FEDERAL</b>					
8181	Special Ed PL94-142	3,308,708	3,308,708	0	3,308,708
8182	Special Ed Preschool	60,996	60,996	0	60,996
8290	IASA Title I	1,235,510	1,955,614	597,548	1,955,614
8290	Title IIA	352,556	472,139	150,717	472,139
8290	Title III Part A (LEP)	191,982	268,491	129,426	268,491
8290	Immigration Education Program	35,272	73,685	17,026	73,685
8290	Carl Perkins - Vocational Education	93,094	93,094	4,625	93,094
	<b>TOTAL FEDERAL REVENUE</b>	<b>5,278,118</b>	<b>6,232,727</b>	<b>899,342</b>	<b>6,232,727</b>
<b>STATE</b>					
8311	Special Ed Infant	191,321	191,321	109,737	191,321
8560	Lottery	899,552	984,418	97,999	985,250
8590	After School Education-Conejo	122,605	122,605	79,692	122,605
8590	After School Education-Glenwood	122,605	122,605	79,692	122,605
8590	Career Pathway Trust	0	26,593	0	46,481
8590	County SELPA Mental Health ISES	613,663	613,663	85,686	613,663
8590	Special Ed Student Workability	116,267	116,267	0	116,267
8590	California Partnership	169,840	213,017	43,177	213,017
8590	Colina Academia Grant	0	25,000	22,500	25,000
8590	Non Public Sch Mental Health SELPA Reimburse	350,000	350,000	40,129	350,000
8590	Low Performing Students Block Grant	0	948,492	474,246	948,492
8590	Classified Training Block Grant	0	92,531	92,531	92,531
8590	Tobacco Use Prevention	150,000	292,436	292,436	292,436
	<b>TOTAL STATE REVENUE</b>	<b>2,735,853</b>	<b>4,098,948</b>	<b>1,417,825</b>	<b>4,119,668</b>
<b>LOCAL</b>					
8677	Interagency Revenues Miscellaneous	240,000	363,221	123,221	365,221
8699	Other Local Income	0	509,219	596,543	585,822
8699	Community Enhancement	0	790	790	790
8699	Sage Grant	45,000	46,941	1,941	46,941
8699	University Preschool Program	1,000	95,567	94,564	95,564
8699	City of Thousand Oaks PEG Funding	0	800,000	400,000	800,000
8699	Way to Grow	0	668	668	668
	<b>TOTAL LOCAL FUNDS</b>	<b>286,000</b>	<b>1,816,406</b>	<b>1,217,727</b>	<b>1,895,006</b>
<b>INCOMING TRANSFERS</b>					
8792	SELPA Transfer Spec Ed Master Plan	8,001,985	8,145,294	4,565,844	8,145,294
8792	SELPA Transfer Spec Ed	191,536	193,531	0	193,531
8980	Contributions from General Fund				
	Special Education-Basic IDEA	13,571,124	13,455,116	0	13,615,274
	Special Education -Paraprofessionals	2,381,062	2,381,062	0	2,381,062
	Special Education-Preschool Program	1,389,835	1,101,106	0	1,046,003
	Routine Restricted Maintenance	5,322,698	5,380,409	0	5,350,049
	<b>TOTAL INCOMING TRANSFERS</b>	<b>30,858,240</b>	<b>30,656,518</b>	<b>4,565,844</b>	<b>30,731,213</b>
8000	<b>TOTAL INCOME</b>	<b>39,158,211</b>	<b>42,804,599</b>	<b>8,100,738</b>	<b>42,978,614</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
2018/19 2ND INTERIM BUDGET  
**RESTRICTED FUNDS**  
JANUARY 31, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSE	2018/19 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/19	2018/19 PROJECTED BUDGET
1100	Teacher Salaries	11,610,612	11,515,035	5,911,586	11,593,060
1200	Counselors, Psychs, Librarians & Nurses	1,169,793	1,086,360	625,445	1,136,177
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	380,253	430,167	224,879	432,421
1900	Other Certificated Salaries	444,472	414,142	241,583	422,425
	<b>TOTAL CERTIFICATED SALARIES</b>	<b>13,605,130</b>	<b>13,445,704</b>	<b>7,003,492</b>	<b>13,584,083</b>
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	4,320,377	4,337,648	1,678,079	4,358,392
2200	M&O Int/Transp/Health Clerks	2,949,881	2,809,765	1,528,718	2,770,566
2300	Class Directors & Supv Salaries	402,526	522,557	273,986	531,636
2400	Secretarial & Clerical Salaries	312,661	315,872	179,995	319,911
2900	Other Class Salaries	33,907	144,856	281,595	161,502
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>8,019,352</b>	<b>8,130,698</b>	<b>3,942,374</b>	<b>8,142,007</b>
3100	STRS	2,174,717	2,150,400	1,114,500	2,172,346
3200	PERS	1,224,357	1,211,210	617,584	1,211,879
3300	OASDI/Medicare	787,665	786,965	384,231	791,481
3400	Health & Welfare	4,904,901	4,764,013	2,166,300	4,702,041
3500	SUI	10,819	10,768	5,364	10,837
3600	Workers' Compensation	374,412	372,582	190,583	375,442
3700	Retiree Benefits	94,260	76,260	40,247	76,260
3900	Other Benefits	9,815	9,815	6,877	9,815
	<b>TOTAL BENEFITS</b>	<b>9,580,946</b>	<b>9,382,013</b>	<b>4,525,685</b>	<b>9,350,101</b>
4100	Textbooks	899,552	934,949	903,172	935,781
4200	Other Books	5,100	45,505	39,489	49,725
4300	Materials and Supplies	1,900,515	3,682,272	465,836	3,677,056
4400	Non-Capitalized Furn/Equip	17,600	842,136	161,156	851,827
	<b>TOTAL BOOKS AND SUPPLIES</b>	<b>2,822,767</b>	<b>5,504,862</b>	<b>1,569,652</b>	<b>5,514,389</b>
5120	Professional Services-Transportation	0	90,000	12,843	90,000
5200	Travel & Conferences	58,960	338,342	110,357	318,809
5300	Dues & Membership	200	36,800	2,189	36,800
5600	Rentals, Leases & Repairs	126,362	804,669	241,228	802,169
5700	Interprogram Chrgs (Postage, Printing)	3,700	3,750	24,683	4,750
5800	Prof/Consult Serv & Oper Expenses	2,874,880	3,471,187	1,730,055	3,538,932
	<b>TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES</b>	<b>3,064,102</b>	<b>4,744,748</b>	<b>2,121,355</b>	<b>4,791,460</b>
6400	Equipment	120,000	120,000	0	120,000
6500	Equipment Replacement	0	0	248,460	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>120,000</b>	<b>120,000</b>	<b>248,460</b>	<b>120,000</b>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENSE  
2018/19 2ND INTERIM BUDGET  
**RESTRICTED FUNDS**  
JANUARY 31, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSE	2018/19 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/19	2018/19 PROJECTED BUDGET
7100	Excess Costs	1,886,646	1,886,646	211,756	1,886,646
7300	Direct & Indirect Support-General Fund	59,268	211,236	0	211,236
	TOTAL OTHER OUTGO	<u>1,945,914</u>	<u>2,097,882</u>	<u>211,756</u>	<u>2,097,882</u>
	<b>TOTAL 1000-7000</b>	<b><u><u>39,158,211</u></u></b>	<b><u><u>43,425,907</u></u></b>	<b><u><u>19,622,774</u></u></b>	<b><u><u>43,599,922</u></u></b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2018/19 2ND INTERIM BUDGET  
JANUARY 31, 2019

EXHIBIT A

**LOCAL CONTROL FUNDING FORMULA (LCFF)**

**LOCAL CONTROL FUNDING FORMULA**

ADA Unduplicated as a % of enrollment 3yr average 26.35% Cola 3.70%

	ADA	Base Funding	Add-On	Supp	Concen	Target
Grades K-3	4,593.67	7,459	776	434	0	39,822,454
Grades 4-6	3,808.50	7,571	0	399	0	30,353,713
Grades 7-8	2,885.02	7,796	0	411	0	23,676,924
Grades 9-12	6,802.82	9,034	235	488	0	66,378,355
<b>TOTAL BASE</b>	<b>18,090.01</b>	<b>147,046,631</b>	<b>5,163,350</b>	<b>8,018,421</b>	<b>0.00</b>	<b>160,231,447</b>

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

**LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET** **162,280,365**

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

Calculate Local Control Funding Formula (LCFF) Floor

	2012-13 Rate	2017-18 ADA	
Current Year Funded ADA Times Base Per ADA	5,323.57	18,090.01	96,303,435
2012-13 Categorical Programs			18,112,692
LCFF Gap Funding Prior Year	2,089.70	18,090.01	37,802,694
<b>TOTAL LOCAL CONTROL FUNDING CALCULATION FLOOR</b>			<b><u>152,218,820</u></b>

**LCFF 2018-19 ENTITLEMENT CALCULATION**

Local Control Funding Formula (LCFF) Target 162,280,365  
Local Control Funding Formula (LCFF) Floor (152,218,820)  
Difference/GAP 10,061,545

**Current Year GAP Funding 100%** **10,061,545 \***

Economic Recovery Payment 0

**Local Control Funding Formula (LCFF) Entitlement Before Minimum State Aid Provision** **162,280,365**

**Local Control Funding Formula Sub-Total** **162,280,365**

Estimated County ADA Transfer (282,000)

**Net Local Control Funding Formula Entitlement Before Minimum State Aid Provision** **161,998,365**

\*2018-19 Gap Funding 100% 10,061,545  
Declining Enrollment 255.35 ADA (1,892,980)  
2018-19 Additional Funding 8,168,565

2018-19 State Aid 61,777,670  
EPA Funding 3,618,002  
Property Taxes 101,036,218  
Property Taxes In-Lieu (4,151,525)  
**Total 2018-19 LCFF ESTIMATED 2ND INTERIM BUDGET** **162,280,365**

**Supplemental Allocation With Min. Proportionality Percentage of 5.27%** **8,021,466**

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
2018/19 2ND INTERIM BUDGET  
LOTTERY BUDGET  
JANUARY 31, 2019

EXHIBIT B

2018-19 LOTTERY ACCOUNT SUMMARY

2018-19 Estimated Income		
\$204 per ADA X 18,589.62 ADA Including A/E Mandated Absentee Rate*		3,792,282
2018-19 Estimated Expenditures:		
Classified Staff Development	8,064	
Certificated Staff Development	67,200	
Restricted Textbooks (Excludes Prior Year)	<u>985,250</u>	
Total Estimated 2018-19 Expenditures		<u>(1,060,514)</u>
2018-19 Lottery Balance Applied to General Fund Balance		<u><u>2,731,768</u></u>

\*ADA adjustment for elimination of excused absences

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 2018/19 2ND INTERIM BUDGET  
 JANUARY 31, 2019

EXHIBIT C

EMPLOYEE BENEFITS

Object Code	Account	2018/19 Adopted Budget Rate	2018/19 Revised Budget Rate
3100	State Teachers' Retirement	16.280%	16.280%
3200	Public Employees' Retirement	18.062%	18.062%
3300	Old Age Survivor's Disability Ins	6.200%	6.200% *
3300	Medicare	1.450%	1.450%
3300	Alt Retirement in Lieu/OASDI	3.750%	3.750%
3500	Unemployment Insurance	0.050%	0.050%
3600	Worker's Compensation Insurance	1.730%	1.730%
3400	Health Benefits Yearly Rate		
	Medical without prescription	13,393	13,393
	Prescription	1,579	1,579
	Dental	1,397	1,397
	Vision	191	191
	Life Insurance	81	81
	Total District Paid	16,641	16,641
	Estimated Average Employee Contribution		2,151
	<b>Total Average Health and Welfare Funding Per Employee</b>		<b>18,792</b>
	<b>Total Health and Welfare Composite Rate</b>		<b>19,017</b>
	<b>Total Difference Over/(Under) Per Employee</b>		<b>(225)</b>

\*Maximum 2019 Social Security Salary \$132,900

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 2018/19 2ND INTERIM BUDGET  
 JANUARY 31, 2019

EXHIBIT D

**GENERAL FUND MAJOR UTILITY ACCOUNT**

Object Code	Title	2017/18 Actuals Expenses	2018/19 Adopted Budget	Actual Expenses 01/31/19	2018/19 Projected Budget
5510	Gas	160,871	199,900	88,369	199,900
5520	Electricity	2,917,313	2,843,000	1,382,598	2,943,000
5530	Water	1,228,313	1,175,000	658,146	1,235,000
5910	Telephone	467,701	655,500	289,581	705,500
5560	Trash Disposal	308,171	304,500	180,921	305,250
5570	Sanitation	190,500	193,000	105,882	193,000
<b>Total</b>		<b>5,272,869</b>	<b>5,370,900</b>	<b>2,705,497</b>	<b>5,581,650</b>

**GENERAL FUND INSURANCE**

Coverage	2017/18 Actuals Expenses	2018/19 Adopted Budget	Actual Expenses 01/31/19	2018/19 Projected Contribution
Liability (COP)	989,474	1,069,571	1,069,571	1,069,571
Auto/Booster/Misc	3,783	6,268	2,070	6,268
Property/Fire/DIC/B&M	359,346	425,424	425,424	425,424
<b>Total</b>	<b>1,352,603</b>	<b>1,501,263</b>	<b>1,497,065</b>	<b>1,501,263</b>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 2018/19 2ND INTERIM BUDGET  
 JANUARY 31, 2019

EXHIBIT E

ANALYSIS OF CHANGE IN THE  
 UNRESTRICTED LOCAL RESERVE ACCOUNT

12,815,922	2018/19 1st Interim Estimated Undesignated Reserves
3,049	LCFF Revenue Adjustment
2,370	Lottery Non-Prop 20 Adjustment
250,000	Interest Income Increase
67,000	MAA Revenue Increase
(2,020,503)	Estimated Cost of 2% Salary Increase
97,345	Staffing Changes District Programs
105,832	Unfilled Positions Savings District Programs
262,297	School Site Staffing Changes
(24,322)	Outdoor School Camp Fee Increase
(29,376)	New Human Resource Technical
(30,000)	Classified Human Resource Legal Fee Increase
6,106	Child Care Direct and Indirect Support Increase
(6,083)	Miscellaneous Adjustments
(280,777)	Special Education Contribution Increase 2% Salary Increase
120,619	Special Education Contribution Decrease Staffing Changes
(16,464)	Special Education Preschool Contribution 2% Salary Increase
71,567	Special Education Preschool Decrease Staffing Changes
(47,718)	Maintenance Contribution Increase 2% Salary Increase
78,078	Maintenance Contribution Decrease Staffing Changes
(66,685)	Change in the 3%
<u>11,358,257</u>	

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENT  
 2018/19 2ND INTERIM BUDGET  
 JANUARY 31, 2019

ADULT EDUCATION FUND

NET BEGINNING BALANCE JULY 1, 2018	599,892
Estimated Income	<u>4,060,451</u>
Total Income and Beginning Balance	4,660,343
Estimated Expenditures	<u>(4,252,212)</u>
NET ENDING BALANCE - JUNE 30, 2019	<u><u>408,131</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018	874,295
Add: Cash Receipts July 1, 2018 through January 31, 2019	
Accounts Receivable	18,623
Due From Other Funds	6,018
Income	<u>1,995,611</u>
TOTAL CASH AVAILABLE	<u>2,020,252</u>
Deduct: Expenditures July 1, 2018 through January 31, 2019	
Accounts Payable	115,368
Due to Other Funds	259
Deferred Income	286,717
Expenditures	<u>1,755,830</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2019	<u><u>(2,158,175)</u></u>
	<u><u>736,372</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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ADULT EDUCATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/19	2018/19 PROJECTED BUDGET
8200	Federal Revenue	270,089	245,934	102,893	259,903
8590	Other State Revenue	1,412,048	1,412,048	706,024	1,412,048
8660	Interest	3,500	3,500	1,683	3,500
8671	Fees and Contracts	2,387,000	2,345,000	1,142,491	2,345,000
8699	Fees and Books	0	0	2,520	0
8919	Other Transfer - Gen Fund	40,000	40,000	40,000	40,000
		<u>4,112,637</u>	<u>4,046,482</u>	<u>1,995,611</u>	<u>4,060,451</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/19	2018/19 PROJECTED BUDGET
1000	Certificated Salaries	1,334,802	1,298,658	615,620	1,285,627
2000	Classified Salaries	824,842	872,918	448,171	873,936
3000	Employee Benefits	491,063	498,021	256,004	499,937
4000	Books and Supplies	495,090	605,221	140,348	595,859
5000	Contracted Services	460,480	542,621	293,186	540,621
5750	Direct Support to General Fund	264,225	255,506	2,503	256,321
7300	Indirect Support to Gen Fund	194,648	199,911	0	199,911
		<u>4,065,150</u>	<u>4,272,856</u>	<u>1,755,830</u>	<u>4,252,212</u>



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BOND MEASURE I BUILDING FUND #212

NET BEGINNING BALANCE - JULY 1, 2018	38,348,724
Estimated Income	<u>380,000</u>
Total Estimated Income and Net Beginning Balance	38,728,724
Estimated Expenditures	<u>(28,880,800)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2019	<u><u>9,847,924</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018	40,939,569
Add: Cash Receipts July 1, 2018 through January 31, 2019	
Accounts Receivable	137,727
Due From Other Funds	115
Income	<u>90,893</u>
	<u>228,735</u>
TOTAL CASH AVAILABLE	41,168,304
Deduct: Expenditures July 1, 2018 through January 31, 2019	
Accounts Payable	2,690,251
Due to Other Funds	24,470
Expenditures	<u>11,319,467</u>
	<u>(14,034,188)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2019	<u><u>27,134,116</u></u>

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BOND MEASURE I BUILDING FUND #212

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/19	2018/19 PROJECTED BUDGET
8660	Interest	100,000	100,000	90,893	380,000
	TOTALS	<u>100,000</u>	<u>100,000</u>	<u>90,893</u>	<u>380,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/19	2018/19 PROJECTED BUDGET
2000	Classified Salaries	365,595	369,096	208,594	369,096
3000	Benefits	170,328	171,133	97,754	171,133
4000	Supplies	43,500	213,182	191,426	253,182
5000	Contracted Services	10,344,955	7,371,003	2,991,647	7,636,878
6000	Capital Outlay	14,993,065	19,920,511	7,830,046	20,450,511
	TOTALS	<u>25,917,443</u>	<u>28,044,925</u>	<u>11,319,467</u>	<u>28,880,800</u>

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

NET BEGINNING BALANCE - JULY 1, 2018	10,977,495
Estimated Income	<u>150,000</u>
Total Estimated Income and Net Beginning Balance	11,127,495
Estimated Expenditures	<u>(2,303,116)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2019	<u><u>8,824,379</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018	11,213,230
Add: Cash Receipts July 1, 2018 through January 31, 2019	
Accounts Receivable	19,390
Due From Other Funds	24,470
Income	<u>26,650</u>
	<u>70,510</u>
TOTAL CASH AVAILABLE	11,283,740
Deduct: Expenditures July 1, 2018 through January 31, 2019	
Accounts Payable	279,595
Due to Other Funds	0
Expenditures	<u>529,103</u>
	<u>(808,698)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2019	<u><u>10,475,042</u></u>

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BOND MEASURE I ENDOWMENT FUND #213

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/19	2018/19 PROJECTED BUDGET
8660	Interest	60,000	60,000	26,650	150,000
	TOTALS	<u>60,000</u>	<u>60,000</u>	<u>26,650</u>	<u>150,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSES	2018/19 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/19	2018/19 PROJECTED BUDGET
2000	Classified Salaries	342,962	341,090	188,332	333,459
3000	Benefits	188,382	186,961	101,396	184,012
4000	Books and Supplies	1,783,595	1,783,595	209,549	1,783,595
5000	Contracted Services	0	800	29,825	2,050
	TOTALS	<u>2,314,939</u>	<u>2,312,446</u>	<u>529,103</u>	<u>2,303,116</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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BOND REDEMPTION FUND

NET BEGINNING BALANCE - JULY 1, 2018	14,109,596
Estimated Income	<u>6,738,092</u>
Total Estimated Income and Net Beginning Balance	20,847,688
Estimated Expenditures	<u>(8,906,902)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2019	<u><u>11,940,786</u></u>

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STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018	14,067,877
Add: Cash Receipts July 1, 2018 through January 31, 2019	
Accounts Receivable	41,724
Income	<u>4,078,866</u>
TOTAL CASH AVAILABLE	18,188,467
Deduct: Expenditures July 1, 2018 through January 31, 2019	
Accounts Payable	0
Expenditures	<u>7,443,300</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2019	<u><u>10,745,167</u></u>

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BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/19	2018/19 PROJECTED BUDGET
8571	Homeowner Exemption	46,583	42,134	21,082	42,134
8611	Secured Roll Voted Indebt	6,792,623	6,531,792	3,821,730	6,531,792
8612	Unsecured Roll Voted Indebt	117,545	124,166	121,311	124,166
8613	P/Y Tax Voted Indebt	0	0	10,470	0
8614	Supplemental Voted Indebt	0	0	71,629	0
8660	Interest	30,000	40,000	29,129	40,000
8979	Other Local Revenue	0	0	3,515	0
TOTALS		<u>6,986,751</u>	<u>6,738,092</u>	<u>4,078,866</u>	<u>6,738,092</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/19	2018/19 PROJECTED BUDGET
7433	Bond Redemption	7,155,000	7,155,000	7,155,000	7,155,000
7434	Bond Interest	461,625	1,751,902	288,300	1,751,902
TOTALS		<u>7,616,625</u>	<u>8,906,902</u>	<u>7,443,300</u>	<u>8,906,902</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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CHILD CARE FUND

NET BEGINNING BALANCE - JULY 1, 2018		0
Estimated Income		<u>5,126,971</u>
Total Estimated Income and Net Beginning Balance		5,126,971
Estimated Expenditures		<u>(5,126,971)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2019		<u><u>0</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018		273,502
Add: Cash Receipts July 1, 2018 through January 31, 2019		
Accounts Receivable	246,620	
Due from Other Funds	0	
Income	<u>2,649,238</u>	<u>2,895,858</u>
TOTAL CASH AVAILABLE		3,169,360
Deduct: Expenditures July 1, 2018 through January 31, 2019		
Accounts Payable	54,763	
Due To Other Funds	206,429	
Deferred Revenue	165,839	
Expenditures	<u>2,638,354</u>	<u>(3,065,385)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2019		<u><u>103,975</u></u>

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CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/19	2018/19 PROJECTED BUDGET
8660	Interest	0	0	669	1,000
8673	Child Care Fees	4,675,535	4,892,205	2,453,793	4,748,856
8699	Reg Fees/Other Income	184,505	185,458	194,776	185,458
8699	Insurance Proceeds	0	0	0	196,155
8980	Transfers	(7,224)	(14,498)	0	(4,498)
TOTALS		<u>4,852,816</u>	<u>5,063,165</u>	<u>2,649,238</u>	<u>5,126,971</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/19	2018/19 PROJECTED BUDGET
1000	Certificated Salaries	120,907	120,907	70,529	123,325
2000	Classified Salaries	2,617,651	2,787,056	1,537,302	2,797,028
3000	Employee Benefits	1,254,881	1,293,067	722,354	1,330,032
4000	Books and Supplies	283,176	291,649	108,667	220,649
4400	Equipment not Capitalized	10,000	10,000	17,609	17,500
5000	Contracted Services	149,990	149,990	181,263	237,477
5750	Interfund Facility Use	73,430	73,430	0	73,430
5900	Communications	4,000	4,000	630	4,000
7300	Direct & Indirect Costs	305,134	317,424	0	323,530
TOTALS		<u>4,819,169</u>	<u>5,047,523</u>	<u>2,638,354</u>	<u>5,126,971</u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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CHILD DEVELOPMENT FUND

NET BEGINNING BALANCE - JULY 1, 2018		0
Estimated Income		<u>1,894,951</u>
Total Estimated Income and Net Beginning Balance		1,894,951
Estimated Expenditures		<u>(1,894,951)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2019		<u><u>0</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018		36,790
Add: Cash Receipts July 1, 2018 through January 31, 2019		
Accounts Receivable	161,338	
Due from Other Funds	0	
Income	<u>936,254</u>	<u>1,097,592</u>
TOTAL CASH AVAILABLE		1,134,382
Deduct: Expenditures July 1, 2018 through January 31, 2019		
Accounts Payable	16,106	
Due To Other Funds	2,607	
Deferred Revenue	30,536	
Expenditures	<u>1,005,417</u>	<u>(1,054,665)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2019		<u><u>79,717</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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CHILD DEVELOPMENT FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/19	2018/19 PROJECTED BUDGET
8590	Other State Income	689,654	724,233	286,896	724,233
8660	Interest	0	0	71	0
8699	Reg Fees/Other Income	1,151,495	1,166,220	649,287	1,166,220
8980	Transfers	7,224	14,498	0	4,498
	TOTALS	<u>1,848,373</u>	<u>1,904,951</u>	<u>936,254</u>	<u>1,894,951</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/19	2018/19 PROJECTED BUDGET
1000	Certificated Salaries	5,827	5,827	3,399	5,827
2000	Classified Salaries	1,143,153	1,118,336	649,167	1,118,336
3000	Employee Benefits	481,724	521,482	301,352	521,482
4000	Books and Supplies	87,455	144,238	26,885	144,238
5000	Contracted Services	63,195	46,534	22,443	36,534
5750	Interfund Facility Use	3,250	750	158	750
5900	Communications	5,200	2,500	2,013	2,500
7300	Direct & Indirect Costs to General Fund	58,569	65,284	0	65,284
	TOTALS	<u>1,848,373</u>	<u>1,904,951</u>	<u>1,005,417</u>	<u>1,894,951</u>

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CHILD NUTRITION FUND

NET BEGINNING BALANCE - JULY 1, 2018		92,754
Stores	84,369	
Contingency	<u>8,385</u>	
	92,754	
Estimated Income		<u>4,338,500</u>
Total Estimated Income and Net Beginning Balance		4,431,254
Estimated Expenditures		<u>(4,283,992)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2019		<u><u>147,262</u></u>

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BREAKDOWN OF NET ENDING BALANCE

Stores		84,369
Contingency		<u>62,893</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2019		<u><u>147,262</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
CHILD NUTRITION FUND  
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CASH IN COUNTY TREASURY - JULY 1, 2018		119,336
Cash Collection Awaiting Deposit		143,834
Add: Cash Receipts July 1, 2018 through January 31, 2019		
Petty Cash	(5,510)	
Accounts Receivable	3,172	
Subsidy Awaiting Deposit	(115,481)	
Due from Other Funds	2,860	
Stores	0	
Income	<u>1,960,506</u>	<u>1,845,546</u>
TOTAL CASH AVAILABLE		2,108,716
Deduct: Expenditures July 1, 2018 through January 31, 2019		
Accounts Payable	106,079	
Due to Other Funds	(497,570)	
Deferred Revenue	94,862	
Expenditures	<u>2,404,341</u>	<u>(2,107,713)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2019		<u><u>1,003</u></u>

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CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/19	2018/19 PROJECTED BUDGET
8220	Federal Revenue	2,110,000	2,074,982	876,481	2,074,982
8500	State Revenue	165,000	161,878	63,959	161,878
8634	Cash Sales	2,150,000	1,919,055	961,249	1,919,055
8634	Deferred Pre-Paid Ticket Sales	(150,000)	(150,000)	0	(150,000)
8660	Interest	1,000	1,000	280	1,000
8699	Catering Sales	110,000	231,585	58,536	231,585
8699	Insurance Proceeds	0	0	0	100,000
TOTALS		<u>4,386,000</u>	<u>4,238,500</u>	<u>1,960,506</u>	<u>4,338,500</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSES	2018/19 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/19	2018/19 PROJECTED BUDGET
2000	Classified Salaries	1,988,602	1,974,750	1,092,975	2,013,680
3000	Employee Benefits	637,436	642,976	377,180	692,591
4300	Supplies	190,000	190,000	72,928	166,438
4400	Non Capitalized Equipment	2,000	2,000	552	3,200
4700	Food	1,400,000	1,250,000	766,990	1,250,000
5000	Contracted Services	158,826	158,802	93,717	157,083
5900	Communications	2,000	2,000	0	1,000
TOTALS		<u>4,378,864</u>	<u>4,220,528</u>	<u>2,404,341</u>	<u>4,283,992</u>

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DEFERRED MAINTENANCE FUND

NET BEGINNING BALANCE - JULY 1, 2018		1,635,919
Estimated Income		<u>96,280</u>
Total Estimated Income and Net Beginning Balance		1,732,199
Estimated Expenditures		<u>(275,975)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2019		<u><u>1,456,224</u></u>

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STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018		623,067
Add:	Cash Receipts July 1, 2018 through January 31, 2019	
	Accounts Receivable	16,066
	Due from Other Funds	1,000,000
	Income	<u>26,678</u>
		<u>1,042,744</u>
TOTAL CASH AVAILABLE		1,665,811
Deduct:	Expenditures July 1, 2018 through January 31, 2019	
	Accounts Payable	5,755
	Due to Other Funds	0
	Expenditures	<u>216,129</u>
		<u>(221,884)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2019		<u><u>1,443,927</u></u>

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DEFERRED MAINTENANCE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/19	2018/19 PROJECTED BUDGET
8660	Interest	3,000	3,800	0	3,800
8699	Facility Use Fees	<u>65,000</u>	<u>92,480</u>	<u>26,678</u>	<u>92,480</u>
TOTALS		<u><u>68,000</u></u>	<u><u>96,280</u></u>	<u><u>26,678</u></u>	<u><u>96,280</u></u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/19	2018/19 PROJECTED BUDGET
2000	Classified Salaries	11,000	11,000	0	11,000
3000	Employee Benefits	2,854	2,854	0	2,854
4000	Books and Supplies	13,500	15,900	2,205	15,900
5000	Contracted Services	67,000	132,000	99,703	132,000
6000	Furniture and Equipment	<u>0</u>	<u>114,221</u>	<u>114,221</u>	<u>114,221</u>
TOTALS		<u><u>94,354</u></u>	<u><u>275,975</u></u>	<u><u>216,129</u></u>	<u><u>275,975</u></u>

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DEVELOPER DONATION FUND #2

NET BEGINNING BALANCE - JULY 1, 2018	1,234,132
Estimated Income	<u>765,124</u>
Total Estimated Income and Net Beginning Balance	1,999,256
Estimated Expenditures	<u>(764,070)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2019	<u><u>1,235,186</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018	1,244,918
Add:	
Cash Receipts July 1, 2018 through January 31, 2019	
Accounts Receivable	6,660
Due from Other Funds	0
Income	<u>347,202</u>
	<u>353,863</u>
TOTAL CASH AVAILABLE	1,598,781
Deduct:	
Expenditures July 1, 2018 through January 31, 2019	
Accounts Payable	17,072
Due to Other Funds	374
Expenditures	<u>207,625</u>
	<u>(225,072)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2019	<u><u>1,373,709</u></u>



CONEJO VALLEY UNIFIED SCHOOL DISTRICT  
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DEVELOPER DONATION FUND #2

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/19	2018/19 PROJECTED BUDGET
8660	Interest	15,000	15,000	2,953	20,000
8681	Developer Donation Fees	800,000	800,000	299,126	700,000
8699	Other Local Income	<u>0</u>	<u>45,124</u>	<u>45,124</u>	<u>45,124</u>
	TOTALS	<u>815,000</u>	<u>860,124</u>	<u>347,202</u>	<u>765,124</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/19	2018/19 PROJECTED BUDGET
2000	Classified Salaries	75,965	76,006	43,424	76,006
3000	Employee Benefits	35,860	35,873	20,597	35,873
4000	Supplies	0	60,000	40,357	86,500
5000	Contracted Services	21,219	531,191	101,476	363,691
6000	Capital Outlay	<u>0</u>	<u>2,000</u>	<u>1,772</u>	<u>202,000</u>
	TOTALS	<u>133,044</u>	<u>705,070</u>	<u>207,625</u>	<u>764,070</u>

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HEALTH & WELFARE FUND

BEGINNING BALANCE JULY 1, 2018		2,058,659
Reserve for Claims		2,046,389
NET ESTIMATED 2018/19 BEGINNING BALANCE		4,105,048
Estimated Income		29,333,834
Total Estimated Income and Net Beginning Balance		33,438,882
Estimated Expenditures		(28,010,195)
NET ESTIMATED ENDING BALANCE - JUNE 30, 2019		5,428,687 *
Reserve for Claims*	(2,046,389)	
Net Balance - June 30, 2019	5,428,687	
Net Ending Balance Including Reserve	3,382,298	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018		3,920,823
Add: Cash Receipts July 1, 2018 through January 31, 2019		
Accounts Receivable	372,265	
Due from Other Funds	588	
Income	14,729,717	15,102,570
TOTAL CASH AVAILABLE		19,023,393
Deduct: Expenditures July 1, 2018 through January 31, 2019		
Accounts Payable	536,600	
Due to Other Funds	0	
Deferred Income	6,823	
Expenditures	14,261,640	(14,805,063)
CASH IN COUNTY TREASURY - JANUARY 31, 2019		4,218,330

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HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/19	2018/19 PROJECTED BUDGET
8660	Interest	19,000	25,000	4,335	32,000
8674	Contracted Services from Other Funds	26,846,907	26,423,990	13,127,751	26,309,961
8699	Other Revenue	2,961,625	2,947,451	1,540,808	2,935,050
8699	Other Revenue - Donation	0	56,823	56,823	56,823
TOTALS		<u>29,827,532</u>	<u>29,453,264</u>	<u>14,729,717</u>	<u>29,333,834</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSE	2018/19 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/19	2018/19 PROJECTED BUDGET
2000	Classified Salaries	140,437	142,909	81,726	142,909
3000	Employee Benefits	71,772	72,451	41,426	72,451
4000	Supplies	2,000	57,823	3,000	57,823
5000	Other Services	123,020	124,020	82,825	149,020
5815	Paid Fees	12,109,754	12,109,754	7,283,991	12,109,754
5880	Paid Claims	15,477,688	15,477,688	6,768,672	15,477,688
5900	Communications	550	550	0	550
TOTAL		<u>27,925,221</u>	<u>27,985,195</u>	<u>14,261,640</u>	<u>28,010,195</u>

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PRIVATE PURPOSE TRUST FUND

NET BEGINNING BALANCE JULY 1, 2018	2,191
Estimated Income	<u>24,291</u>
Total Estimated Income and Net Beginning Balance	26,482
Estimated Expenditures	<u>(23,991)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2019	<u><u>2,491</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018	25,472
Add: Cash Receipts July 1, 2018 through January 31, 2019	
Accounts Receivable	209
Income	<u>24,071</u>
	<u>24,280</u>
TOTAL CASH AVAILABLE	49,752
Deduct: Expenditures July 1, 2018 through January 31, 2019	
Accounts Payable	0
Deferred Revenue	23,491
Expenditures	<u>0</u>
	<u>(23,491)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2019	<u><u>26,261</u></u>

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PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/19	2018/19 PROJECTED BUDGET
8660	Interest	300	300	80	300
8699	Other Income	0	23,491	23,991	23,991
	TOTALS	<u>300</u>	<u>23,791</u>	<u>24,071</u>	<u>24,291</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSES	2018/19 1ST INTERIM BUDGET	ACTUAL EXPENSES 01/31/19	2018/19 PROJECTED BUDGET
7299	Other Transfers Out	0	23,491	0	23,991
	TOTALS	<u>0</u>	<u>23,491</u>	<u>0</u>	<u>23,991</u>

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SURPLUS PROPERTY FUND

NET BEGINNING BALANCE - JULY 1, 2018		71
Estimated Income		<u>5</u>
Total Estimated Income and Net Beginning Balance		76
Estimated Expenditures		<u>(76)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2019		<u><u>0</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018		67
Add: Cash Receipts July 1, 2018 through January 31, 2019		
Accounts Receivable	4	
Income	<u>0</u>	<u>4</u>
TOTAL CASH AVAILABLE		71
Deduct: Expenditures July 1, 2018 through January 31, 2019		
Accounts Payable	0	
Expenditures	<u>0</u>	<u>0</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2019		<u><u>71</u></u>

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SURPLUS PROPERTY FUND

STATEMENT OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/2019	2018/19 PROJECTED BUDGET
8660	Interest	<u>0</u>	<u>5</u>	<u>0</u>	<u>5</u>
	TOTALS	<u><u>0</u></u>	<u><u>5</u></u>	<u><u>0</u></u>	<u><u>5</u></u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSES	2018/19 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/2019	2018/19 PROJECTED BUDGET
4000	Supplies	<u>0</u>	<u>76</u>	<u>0</u>	<u>76</u>
	TOTALS	<u><u>0</u></u>	<u><u>76</u></u>	<u><u>0</u></u>	<u><u>76</u></u>

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TOPASS FUND

NET BEGINNING BALANCE - JULY 1, 2018	5,811,372
Estimated Income	<u>1,476,387</u>
Total Estimated Income and Net Beginning Balance	7,287,759
Estimated Expenditures	<u>(390,915)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2019	<u><u>6,896,844</u></u>

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STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018	5,779,444
Add: Cash Receipts July 1, 2018 through January 31, 2019	
Accounts Receivable	31,928
Income	<u>811,140</u>
	<u>843,068</u>
TOTAL CASH AVAILABLE	6,622,512
Deduct: Expenditures July 1, 2018 through January 31, 2019	
Accounts Payable	0
Expenditures	<u>351,215</u>
	<u>(351,215)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2019	<u><u>6,271,297</u></u>



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TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/19	2018/19 PROJECTED BUDGET
8625	Passthrough Payments	1,385,862	1,385,862	796,983	1,385,862
8660	Interest - Fund	50,000	50,000	13,632	90,000
8699	Other Local Revenue	0	0	525	525
TOTALS		<u>1,435,862</u>	<u>1,435,862</u>	<u>811,140</u>	<u>1,476,387</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/19	2018/19 PROJECTED BUDGET
2000	Classified Salaries	48,261	48,336	27,638	48,336
3000	Employee Benefits	21,588	21,609	12,374	21,609
5699	Rents & Leases	20,070	30,209	20,442	30,209
5000	Contracted Services	290,000	0	0	0
6000	Capital Outlay	0	290,761	290,761	290,761
TOTALS		<u>379,919</u>	<u>390,915</u>	<u>351,215</u>	<u>390,915</u>

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TOPASS FOUNDATION FUND

NET BEGINNING BALANCE - JULY 1, 2018	197,958
Estimated Income	<u>2,000</u>
Total Estimated Income and Net Beginning Balance	199,958
Estimated Expenditures	<u>(191,042)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2019	<u><u>8,916</u></u>

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STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018	196,782
Add: Cash Receipts July 1, 2018 through January 31, 2019	
Accounts Receivable	1,176
Income	<u>479</u>
	<u>1,655</u>
TOTAL CASH AVAILABLE	198,437
Deduct: Expenditures July 1, 2018 through January 31, 2019	
Accounts Payable	0
Expenditures	<u>60,860</u>
	<u>(60,860)</u>
CASH IN COUNTY TREASURY - JANUARY 31, 2019	<u><u>137,577</u></u>

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TOPASS FOUNDATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/19	2018/19 PROPOSED BUDGET
8660	Interest - Fund	400	2,000	479	2,000
	TOTALS	<u>400</u>	<u>2,000</u>	<u>479</u>	<u>2,000</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/19	2018/19 PROPOSED BUDGET
4000	Supplies	0	0	1,505	3,000
5000	Contracted Services	0	91,042	59,355	88,042
6000	Capital Outlay	0	100,000	0	100,000
	TOTALS	<u>0</u>	<u>191,042</u>	<u>60,860</u>	<u>191,042</u>

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WORKER COMPENSATION FUND

BEGINNING BALANCE JULY 1, 2018		2,325,511
Reserve for Claims		<u>5,153,704</u>
NET ESTIMATED 2018/19 BEGINNING BALANCE		<u>7,479,215</u>
 Estimated Income		 <u>2,285,689</u>
Total Estimated Income and Net Beginning Balance		9,764,904
 Estimated Expenditures		 <u>(2,103,800)</u>
NET ESTIMATED ENDING BALANCE - JUNE 30, 2019		<u><u>7,661,104</u></u> *
Reserve for Claims*	(5,153,704)	
Estimated Ending Balance - June 30, 2019	<u>7,661,104</u>	
Net Estimated Ending Balance Including Reserve	<u><u>2,507,400</u></u>	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018		7,492,086
Add: Cash Receipts July 1, 2018 through January 31, 2019		
Accounts Receivable	50,757	
Due from Other Funds	13,335	
Income	<u>1,214,944</u>	<u>1,279,036</u>
TOTAL CASH AVAILABLE		8,771,122
 Deduct: Expenditures July 1, 2018 through January 31, 2019		
Accounts Payable	152,674	
Due to Other Funds	9,289	
Expenditures	<u>1,079,610</u>	<u>(1,241,573)</u>
 CASH IN COUNTY TREASURY - JANUARY 31, 2019		 <u><u>7,529,549</u></u>

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WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 1ST INTERIM BUDGET	ACTUAL REVENUE 01/31/18	2018/19 PROJECTED BUDGET
8660	Interest	28,000	30,000	17,384	85,000
8674	Contracted Svcs from Gen Fund & Oth Funds	<u>2,212,735</u>	<u>2,169,759</u>	<u>1,197,560</u>	<u>2,200,689</u>
TOTALS		<u><u>2,240,735</u></u>	<u><u>2,199,759</u></u>	<u><u>1,214,944</u></u>	<u><u>2,285,689</u></u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSE	2018/19 1ST INTERIM BUDGET	ACTUAL EXPENSE 01/31/18	2018/19 PROJECTED BUDGET
	2000 Classified Salaries	85,826	90,268	51,622	90,268
	3000 Employee Benefits	42,453	43,382	23,652	43,382
	4000 Supplies	1,200	3,800	1,106	5,200
	5200 Mileage/Conf/Dues	150	850	462	2,550
	5600 Rental, Leases & Repairs	0	0	50	200
	5450 Insurance	200,000	200,000	156,320	200,000
	5750 Interfund Transfer	100	100	0	100
	5800 Other Services	52,000	47,200	49,437	62,000
	5815 Fees	200,000	200,000	127,224	200,000
	5880 Paid Claims	1,500,000	1,500,000	669,698	1,500,000
	5900 Other Communications	<u>0</u>	<u>0</u>	<u>39</u>	<u>100</u>
TOTALS		<u><u>2,081,729</u></u>	<u><u>2,085,600</u></u>	<u><u>1,079,610</u></u>	<u><u>2,103,800</u></u>