

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
2018/19 UNAUDITED ACTUALS
JUNE 30, 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	
Incomes		<u>197,946,989</u>
Total Income and Beginning Balance		223,228,168
Expenditures		<u>(195,161,852)</u>
NET ENDING BALANCE - JUNE 30, 2019		<u><u>28,066,316</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>5,854,856</u>	
		9,053,886
Restricted Reserves		
Prop 39 Clean Energy Jobs Resource 6230	122,703	
Lottery Prop 20 Textbooks Resource 6300	332,662	
Classified Training Grant Resource 7311	87,485	
Low Performing Block Grant Resource 7510	<u>474,246</u>	
		1,017,096
Reserve Pre-Paid Expense	30,346	
Undesignated Reserves	17,964,988	
NET ENDING BALANCE - JUNE 30, 2019		<u><u>28,066,316</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
STATEMENT OF CASH BALANCE
2018/19 UNAUDITED ACTUALS
JUNE 30, 2019

CASH IN COUNTY TREASURY - JULY 1, 2018		28,841,007
Add: Cash Receipts July 1, 2018 through June 30, 2019		
Accounts Receivable	(481,181)	
Due from Other Funds	(456,980)	
Income	197,946,989	
Stores	(60,179)	
Prepaid Expenditures	<u>5,136</u>	<u>196,953,785</u>
 TOTAL CASH AVAILABLE		 225,794,792
 Deduct: Expenditures July 1, 2018 through June 30, 2019		
Accounts Payable	281,038	
Expenditures	195,161,852	
Due to Other Funds	620,586	
Deferred Revenue	253,736	
Good Faith Trans Loan	<u>0</u>	<u>196,317,212</u>
 CASH IN COUNTY TREASURY - JUNE 30, 2019		 <u><u>29,477,580</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2018/19 UNAUDITED ACTUALS
JUNE 30, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/19	2018/19 ANNUAL BUDGET
LOCAL CONTROL FUNDING FORMULA					
8011	State Aid - LCFF	44,004,053	43,664,978	35,140,512	35,140,512
8011	State Aid - LCFF Pupil Transportation	178,517	178,517	178,517	178,517
8011	State Aid - LCFF Pupil Transportation Spec Ed	611,400	611,400	611,400	611,400
8011	State Aid - LCFF TARGET Instru Block Grant	1,259,001	1,259,001	1,259,001	1,259,001
8011	State Aid - LCFF FLEX Programs	16,063,774	16,063,774	16,063,774	16,063,774
8012	Education Protection Account	3,613,836	3,618,002	3,617,998	3,617,998
8012	Education Protection Account - Prior Year	0	0	74	74
8021	Tax Relief Subventions	734,402	753,636	781,085	781,085
8029	Other Subventions	24	22	12	12
8041	Secured Roll Taxes	92,374,494	96,115,373	100,673,794	100,673,794
8042	Unsecured Roll Taxes	2,443,573	2,789,698	2,626,107	2,626,107
8043	Prior Years' Taxes	232,575	186,060	147,636	147,636
8044	Supplemental Taxes	887,354	1,027,308	1,134,016	1,134,016
8045	Education Revenue Aug Fund	1,193,529	163,909	345,903	345,903
8047	Community Redevelopment Funds	1,672,939	0	4,040,427	4,040,427
8081	Royalties and Bonuses	13	429	195	196
8089	Non LCFF Adjustment	(7)	(215)	(98)	(98)
8096	Charter School Property Taxes In-Lieu	(4,221,056)	(4,151,525)	(4,344,090)	(4,344,090)
	TOTAL REVENUE	161,048,421	162,280,367	162,276,263	162,276,264
FEDERAL					
8181	Special Ed PL94-142	3,308,708	3,308,708	3,425,634	3,428,712
8182	Special Ed Preschool	60,996	60,996	61,908	61,908
8290	Advanced Placement	5,000	7,333	0	7,333
8290	IASATitle I	1,235,510	1,955,614	1,681,418	1,990,421
8290	Title IIA	352,556	472,139	464,712	472,139
8290	Title III Part A (LEP)	191,982	268,491	101,989	283,037
8290	Title III-Immigration Education Program	35,272	73,685	76,437	76,438
8290	Title IV Part A	0	0	0	107,521
8290	Carl Perkins - Vocational Education	93,094	93,094	97,719	97,719
	TOTAL FEDERAL REVENUE	5,283,118	6,240,060	5,909,817	6,525,228
STATE					
8311	Special Ed Infant	191,321	191,321	199,447	199,447
8550	Mandated Costs	756,401	756,401	756,401	756,401
8550	Mandated Costs One-Time Back-Log	6,204,542	3,319,494	3,322,091	3,322,091
8560	Lottery	3,635,689	3,792,283	4,252,214	4,252,214
8560	Lottery Prior Year	0	0	141,032	141,032
8590	After School Education-Conejo	122,605	122,605	122,605	122,605
8590	After School Education-Glenwood	122,605	122,605	122,605	122,605
8590	Career Pathway Trust	0	46,481	128,079	144,794
8590	County SELPA Mental Health ISES	613,663	613,663	763,185	613,663
8590	Infant Discretionary Grant	0	0	5,081	5,081
8590	Special Ed Student Workability	116,267	116,267	115,905	115,905
8590	High School Exit Exam	4,000	4,094	0	4,094
8590	California English Language	11,000	10,655	10,655	10,655
8590	California Partnership	169,840	213,017	221,012	296,955
8590	Colina Academia Grant	0	25,000	25,000	25,000
8590	Medi Cal Billing	50,000	50,000	108,494	108,494
8590	Medi Cal Administrative	110,000	177,000	275,472	275,472
8590	Pupil Testing Incentive	30,000	30,000	46,302	46,302
8590	Mental Health SELPA Reimburse	350,000	350,000	496,838	496,838
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
	TOTAL STATE REVENUE	12,637,933	11,274,345	11,971,631	12,393,107

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2018/19 UNAUDITED ACTUALS
JUNE 30, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/19	2018/19 ANNUAL BUDGET
LOCAL					
8631	Sale of Equipment & Supplies	4,000	4,000	3,052	4,000
8650	Rentals & Leases - Civic Center	407,000	407,000	481,088	526,796
8650	Rentals & Leases - Carden	245,500	231,720	235,198	235,198
8650	Rentals & Leases - MATES	121,504	121,383	121,383	121,383
8650	Rentals & Leases - BRIDGES	160,793	160,793	176,105	176,105
8650	Rentals & Leases - Cerebral Palsy	43,512	43,512	43,512	43,512
8650	Rentals & Leases - Sites	0	4,090	59,566	59,468
8660	Interest	600,000	850,000	1,529,600	1,529,600
8677	Interagency Revenues Miscellaneous	368,674	493,895	341,564	501,473
8689	Transportation Fees	45,000	45,000	42,688	45,000
8689	Other Fees (Ath, Co-Curr & Band)	190,000	325,228	157,027	325,228
8691	Non-LCFF 50% Reduction	7	215	98	98
8699	Other Local Income	238,000	951,808	881,146	1,296,540
8699	Advanced Placement Testing	410,000	467,699	428,222	467,699
8699	Connect-Ed	1,000	1,000	0	1,000
8699	Donations/Field Trips	0	994,726	3,382,239	3,382,239
8699	E-Rate Income	1,000	1,000	0	1,000
8699	Community Enhancement	0	790	221	790
8699	Outdoor Education	272,262	274,082	269,119	274,082
8699	PreSat Testing	38,000	37,622	19,860	37,622
8699	Safety Funds from JPA	60,000	74,836	74,836	74,836
8699	Sage Grant	45,000	46,941	44,165	46,941
8699	University Preschool	1,000	95,564	3,773	95,564
8699	City of Thousand Oaks PEG Funding	0	800,000	643,698	800,000
8699	Way to Grow	0	668	0	668
	TOTAL LOCAL FUNDS	3,252,252	6,433,572	8,938,160	10,046,842
INCOMING TRANSFERS					
8710	Out-of-District Tuition	40,000	40,000	31,888	40,000
8792	SELPA Transfer Spec Ed Master Plan	8,001,985	8,145,294	8,625,699	8,625,699
8792	SELPA Transfer Special Education	191,536	193,531	193,531	193,531
	TOTAL INCOMING TRANSFERS	8,233,521	8,378,825	8,851,118	8,859,230
8000	TOTAL INCOME	190,455,245	194,607,169	197,946,989	200,100,671

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2018/19 UNAUDITED ACTUALS
JUNE 30, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSE	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/19	2018/19 ANNUAL BUDGET
1100	Teacher Salaries	76,470,844	76,850,319	76,908,177	76,962,035
1100	Column	300,000	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	6,163,017	6,117,583	6,143,877	6,117,583
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	8,260,252	8,496,467	8,433,056	8,496,467
1900	Other Certificated Salaries	706,917	735,581	734,247	735,581
	TOTAL CERTIFICATED SALARIES	<u>91,901,030</u>	<u>92,199,950</u>	<u>92,219,357</u>	<u>92,311,666</u>
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	6,027,107	6,161,121	6,592,309	6,341,134
2200	M&O Int/Transp/Health Clerks	8,987,287	8,987,095	8,656,692	8,919,664
2300	Class Directors & Supv Salaries	1,464,256	1,535,216	1,454,382	1,535,216
2400	Secretarial & Clerical Salaries	7,611,013	7,777,977	7,744,673	7,786,432
2900	Other Class Salaries	1,462,443	1,731,233	3,018,709	2,012,721
	TOTAL CLASSIFIED SALARIES	<u>25,552,106</u>	<u>26,192,642</u>	<u>27,466,765</u>	<u>26,595,167</u>
3100	STRS	14,862,981	14,898,933	14,751,410	14,911,876
3200	PERS	3,935,305	3,986,667	3,951,156	3,995,849
3300	OASDI/Medicare	3,146,698	3,176,237	3,239,119	3,203,783
3400	Health & Welfare	23,906,987	23,565,601	22,765,113	23,248,961
3500	SUI	58,153	58,645	58,587	58,925
3600	Workers' Compensation	2,014,019	2,030,686	2,075,635	2,040,814
3700	Retiree Benefits	400,850	404,350	383,653	404,350
3900	Other Benefits	50,810	55,810	53,543	55,810
	TOTAL BENEFITS	<u>48,375,803</u>	<u>48,176,929</u>	<u>47,278,216</u>	<u>47,920,368</u>
4100	Textbooks	1,599,552	1,635,781	995,677	1,960,495
4200	Other Books	5,100	53,225	167,223	80,629
4300	Materials and Supplies	6,738,528	9,232,888	3,905,590	11,493,292
4400	Non-Capitalized Furn/Equip	150,150	1,068,156	1,084,388	1,311,842
	TOTAL BOOKS AND SUPPLIES	<u>8,493,330</u>	<u>11,990,050</u>	<u>6,152,878</u>	<u>14,846,258</u>
5120	Professional Services-Transportation	2,058,000	2,145,500	2,217,980	2,145,500
5200	Travel & Conferences	290,205	598,121	667,011	606,628
5300	Dues & Membership	51,500	109,270	77,003	109,480
5400	Insurance	1,502,973	1,502,973	1,498,775	1,502,973
5500	Operation & Housekeeping Services	4,715,400	4,876,150	4,362,271	4,876,150
5600	Rentals, Leases & Repairs	1,024,473	1,728,169	1,411,133	1,624,471
5700	Interprogram Chrgs (Postage, CopyCtr)	(341,005)	(333,101)	(278,390)	(308,002)
5800	Prof/Consult Serv & Oper Expenses	6,506,042	7,490,712	8,505,524	8,247,522
5900	Communications	723,963	769,443	490,707	760,943
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	<u>16,531,551</u>	<u>18,887,237</u>	<u>18,952,014</u>	<u>19,565,665</u>
6100	Sites and Improvement of Sites	0	0	44,750	0
6200	Buildings and Improvement	0	5,500	665,651	5,500
6400	Equipment	170,000	295,730	268,125	405,332
6500	Equipment Replacement	0	0	259,575	0
	TOTAL CAPITAL OUTLAY	<u>170,000</u>	<u>301,230</u>	<u>1,238,101</u>	<u>410,832</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2018/19 UNAUDITED ACTUALS
JUNE 30, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSE	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/19	2018/19 ANNUAL BUDGET
7100	Excess Costs-Special Education	0	10,000	0	10,000
7100	Excess Costs-Special Education	1,896,646	1,886,646	1,812,863	1,886,646
7100	Other Transfers - County Sp Ed ADA	313,000	282,000	234,191	282,000
7300	Direct & Indirect Support-Adult Ed	(194,648)	(199,911)	(153,267)	(153,267)
	Direct & Indirect Support-Child Care	(363,703)	(388,814)	(410,587)	(391,627)
7600	Interfund Transfers				
	Adult Ed - United Celebral Palsy	40,000	40,000	40,000	40,000
	Child Nutrition	0	0	331,321	331,321
	TOTAL OTHER OUTGO	<u>1,691,295</u>	<u>1,629,921</u>	<u>1,854,521</u>	<u>2,005,073</u>
	 TOTAL 1000-7000	 <u><u>192,715,115</u></u>	 <u><u>199,377,959</u></u>	 <u><u>195,161,852</u></u>	 <u><u>203,655,029</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
UNRESTRICTED FUNDS
2018/19 UNAUDITED ACTUALS
JUNE 30, 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	
Incomes		<u>156,299,467</u>
Total Income and Beginning Balance		180,959,338
Expenditures		<u>(153,910,118)</u>
NET ENDING BALANCE - JUNE 30, 2019		<u><u>27,049,220</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>5,854,856</u>	
	9,053,886	
Reserve Pre-Paid Expense		30,346
Undesignated Reserves		<u>17,964,988</u>
NET ENDING BALANCE - JUNE 30, 2019		<u><u>27,049,220</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2018/19 UNAUDITED ACTUALS
UNRESTRICTED FUNDS
JUNE 30, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/19	2018/19 ANNUAL BUDGET
LOCAL CONTROL FUNDING FORMULA					
8011	State Aid -LCFF	44,004,053	43,664,978	35,140,512	35,140,512
8011	State Aid - LCFF Pupil Transportation	178,517	178,517	178,517	178,517
8011	State Aid - LCFF Pupil Transportation Spec Ed	611,400	611,400	611,400	611,400
8011	State Aid - LCFF TARGET Instru Block Grant	1,259,001	1,259,001	1,259,001	1,259,001
8011	State Aid - LCFF FLEX Programs	16,063,774	16,063,774	16,063,774	16,063,774
8012	Education Protection Account	3,613,836	3,618,002	3,617,998	3,617,998
8012	Education Protection Account - Prior Year	0	0	74	74
8021	Tax Relief Subventions	734,402	753,636	781,085	781,085
8029	Other Subventions	24	22	12	12
8041	Secured Roll Taxes	92,374,494	96,115,373	100,673,794	100,673,794
8042	Unsecured Roll Taxes	2,443,573	2,789,698	2,626,107	2,626,107
8043	Prior Years' Taxes	232,575	186,060	147,636	147,636
8044	Supplemental Taxes	887,354	1,027,308	1,134,016	1,134,016
8045	Education Revenue Aug Fund	1,193,529	163,909	345,903	345,903
8047	Community Redevelopment Funds	1,672,939	0	4,040,427	4,040,427
8081	Royalties and Bonuses	13	429	195	196
8089	Non Revenue Limit Adjustment	(7)	(215)	(98)	(98)
8096	Charter School Property Taxes In-Lieu	(4,221,056)	(4,151,525)	(4,344,090)	(4,344,090)
	TOTAL LOCAL CONTROL FUNDING	161,048,421	162,280,367	162,276,263	162,276,264
FEDERAL					
8290	Advanced Placement	5,000	7,333	0	7,333
	TOTAL FEDERAL REVENUE	5,000	7,333	0	7,333
STATE					
8550	Mandated Costs	756,401	756,401	756,401	756,401
8550	Mandated Costs One-Time Back-Log	6,204,542	3,319,494	3,322,091	3,322,091
8560	Lottery	2,736,137	2,807,033	3,031,767	3,031,767
8560	Lottery Prior Year	0	0	51,515	51,515
8590	California English Language	11,000	10,655	10,655	10,655
8590	High School Exit Exam	4,000	4,094	0	4,094
8590	Medi Cal Billing	50,000	50,000	108,494	108,494
8590	Medi Cal Administrative	110,000	177,000	275,472	275,472
8590	Pupil Testing Incentive	30,000	30,000	46,302	46,302
	TOTAL STATE REVENUE	9,902,080	7,154,677	7,602,697	7,606,791
LOCAL					
8631	Sale of Equipment & Supplies	4,000	4,000	3,052	4,000
8650	Rentals & Leases - Civic Center	407,000	407,000	481,088	526,796
8650	Rentals & Leases - Carden	245,500	231,720	235,198	235,198
8650	Rentals & Leases - MATES	121,504	121,383	121,383	121,383
8650	Rentals & Leases - BRIDGES	160,793	160,793	176,105	176,105
8650	Rentals & Leases - United Cerebral Palsy	43,512	43,512	43,512	43,512
8650	Rentals & Leases - Sites	0	4,090	59,566	59,468
8660	Interest	600,000	850,000	1,529,600	1,529,600
8677	Interagency Revenues Miscellaneous	128,674	128,674	133,144	133,752
8689	Transportation Fees	45,000	45,000	42,688	45,000
8689	Other Fees (Ath, Co-Curr & Band)	190,000	325,228	157,027	325,228
8691	Non-LCFF 50% Reduction	7	215	98	98
8699	Other Local Income	238,000	365,986	288,557	385,249
8699	Advanced Placement Testing	410,000	467,699	428,222	467,699
8699	Donations/Field Trips	0	994,726	3,382,239	3,382,239

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2018/19 UNAUDITED ACTUALS
UNRESTRICTED FUNDS
JUNE 30, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/19	2018/19 ANNUAL BUDGET
8699	E-Rate Income	1,000	1,000	0	1,000
8699	Outdoor Education	272,262	274,082	269,119	274,082
8699	PreSat Testing	38,000	37,622	19,860	37,622
8699	Safety Funds from JPA	60,000	74,836	74,836	74,836
8699	Connect-Ed	1,000	1,000	0	1,000
	TOTAL LOCAL FUNDS	<u>2,966,252</u>	<u>4,538,566</u>	<u>7,445,294</u>	<u>7,823,867</u>
INCOMING TRANSFERS					
8710	Out-of-District Tuition	40,000	40,000	31,888	40,000
8980	Contributions to Restricted Programs				
	Special Education-Basic IDEA	(13,571,124)	(13,615,274)	(13,604,446)	(13,615,274)
	Special Education-Paraprofessionals	(2,381,062)	(2,381,062)	(1,421,150)	(2,381,062)
	Special Education Preschool Program	(1,389,835)	(1,046,003)	(961,852)	(1,046,003)
	Routine Restricted Maintenance	(5,322,698)	(5,350,049)	(5,069,227)	(5,350,049)
	TOTAL INCOMING TRANSFERS	<u>(22,624,719)</u>	<u>(22,352,388)</u>	<u>(21,024,787)</u>	<u>(22,352,388)</u>
	TOTAL INCOME	<u><u>151,297,034</u></u>	<u><u>151,628,555</u></u>	<u><u>156,299,467</u></u>	<u><u>155,361,867</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2018/19 UNAUDITED ACTUALS
UNRESTRICTED FUNDS
JUNE 30, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSE	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/19	2018/19 ANNUAL BUDGET
1100	Teacher Salaries	64,860,232	65,257,259	65,477,412	65,364,725
1100	Column	300,000	0	0	0
1200	Counselors, Psychs, Librarians & Nurses	4,993,224	4,981,406	4,933,459	4,981,406
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	7,879,999	8,064,046	8,024,542	8,064,046
1900	Other Certificated Salaries	262,445	313,156	311,821	313,156
	TOTAL CERTIFICATED SALARIES	78,295,900	78,615,867	78,747,234	78,723,333
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	1,706,730	1,802,729	2,833,934	2,372,896
2200	M&O lmt/Transp/Health Clerks	6,037,406	6,216,529	6,100,833	6,222,015
2300	Class Directors & Supv Salaries	1,061,730	1,003,580	983,464	1,003,580
2400	Secretarial & Clerical Salaries	7,298,352	7,458,066	7,424,764	7,466,521
2900	Other Class Salaries	1,428,536	1,569,731	2,397,322	1,851,219
	TOTAL CLASSIFIED SALARIES	17,532,754	18,050,635	19,740,317	18,916,231
3100	STRS	12,688,264	12,726,587	12,618,591	12,738,837
3200	PERS	2,710,948	2,774,788	2,745,544	2,797,140
3300	OASDI/Medicare	2,359,033	2,384,756	2,488,558	2,417,046
3400	Health & Welfare	19,002,086	18,863,560	18,323,522	18,563,560
3500	SUI	47,334	47,808	48,039	48,114
3600	Workers' Compensation	1,639,607	1,655,244	1,707,025	1,666,302
3700	Retiree Benefits	306,590	328,090	323,290	328,090
3900	Other Benefits	40,995	45,995	44,210	45,995
	TOTAL BENEFITS	38,794,857	38,826,828	38,298,779	38,605,084
4100	Textbooks	700,000	700,000	82,542	700,000
4200	Other Books	0	3,500	66,718	5,254
4300	Materials and Supplies	4,838,013	5,555,832	2,838,581	7,321,450
4400	Non-Capitalized Furn/Equip	132,550	216,329	635,563	407,345
	TOTAL BOOKS AND SUPPLIES	5,670,563	6,475,661	3,623,404	8,434,049
5120	Professional Services-Transportation	2,058,000	2,055,500	2,181,229	2,055,500
5200	Travel & Conferences	231,245	279,312	377,773	287,819
5300	Dues & Membership	51,300	72,470	60,377	72,680
5400	Insurance	1,502,973	1,502,973	1,498,775	1,502,973
5500	Operation & Housekeeping Services	4,715,400	4,876,150	4,362,271	4,876,150
5600	Rentals, Leases & Repairs	898,111	926,000	1,020,775	812,302
5700	Interprogram Chrgs (Postage, Printing)	(344,705)	(337,851)	(358,038)	(312,752)
5800	Prof/Consult Serv & Oper Expenses	3,631,162	3,951,780	3,601,671	4,004,482
5900	Communications	723,963	769,443	489,961	760,943
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	13,467,449	14,095,777	13,234,794	14,060,097
6100	Sites and Improvement of Sites	0	0	44,750	0
6200	Buildings and Improvement	0	5,500	97,076	5,500
6400	Equipment	50,000	175,730	245,812	175,730
	TOTAL CAPITAL OUTLAY	50,000	181,230	387,638	181,230

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2018/19 UNAUDITED ACTUALS
UNRESTRICTED FUNDS
JUNE 30, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSE	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/19	2018/19 ANNUAL BUDGET
7100	Excess Costs-Special Education	10,000	10,000	0	10,000
7100	Other Transfers - County Sp Ed ADA	313,000	282,000	234,191	282,000
7300	Direct & Indirect Support-Adult Ed	(194,648)	(199,911)	(153,267)	(153,267)
	Direct & Indirect Support-Child Care	(363,703)	(388,814)	(410,587)	(391,627)
	Indirect Support-Restricted Prgms	(59,268)	(211,236)	(163,706)	(221,327)
7600	Interfund Transfers				
	Adult Ed - United Celebral Palsy	40,000	40,000	40,000	40,000
	Child Nutrition	0	0	331,321	331,321
	TOTAL OTHER OUTGO	<u>(254,619)</u>	<u>(467,961)</u>	<u>(122,048)</u>	<u>(102,900)</u>
	TOTAL 1000-7000	<u>153,556,904</u>	<u>155,778,037</u>	<u>153,910,118</u>	<u>158,817,124</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
RESTRICTED FUNDS
2018/19 UNAUDITED ACTUALS
JUNE 30, 2019

NET BEGINNING BALANCE JULY 1, 2018	621,308
Incomes	<u>41,647,522</u>
Total Income and Beginning Balance	42,268,830
Expenditures	<u>(41,251,734)</u>
NET ENDING BALANCE - JUNE 30, 2019	<u><u>1,017,096</u></u>

BREAKDOWN OF NET ENDING BALANCE

Reserve for Program Carryovers	<u>1,017,096</u> *
NET ENDING BALANCE - JUNE 30, 2019	<u><u>1,017,096</u></u>

*Program Carryovers

Prop 39 Clean Energy Jobs Resource 6230	122,703
Lottery Prop 20 Textbooks Resource 6300	332,662
Classified Training Grant Resource 7311	87,485
Low Performing Block Grant Resource 7510	<u>474,246</u>
	1,017,096

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF INCOME
2018/19 UNAUDITED ACTUALS
RESTRICTED FUNDS
JUNE 30, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/19	2018/19 ANNUAL BUDGET
FEDERAL					
8181	Special Ed PL94-142	3,308,708	3,308,708	3,425,634	3,428,712
8182	Special Ed Preschool	60,996	60,996	61,908	61,908
8290	IASA Title I	1,235,510	1,955,614	1,681,418	1,990,421
8290	Title IIA	352,556	472,139	464,712	472,139
8290	Title III Part A (LEP)	191,982	268,491	101,989	283,037
8290	Title IV Part A	0	0	0	107,521
8290	Immigration Education Program	35,272	73,685	76,437	76,438
8290	Carl Perkins - Vocational Education	93,094	93,094	97,719	97,719
	TOTAL FEDERAL REVENUE	5,278,118	6,232,727	5,909,817	6,517,895
STATE					
8311	Special Ed Infant	191,321	191,321	199,447	199,447
8560	Lottery	899,552	985,250	1,220,447	1,220,447
8560	Lottery Prior Year	0	0	89,517	89,517
8590	After School Education-Conejo	122,605	122,605	122,605	122,605
8590	After School Education-Glenwood	122,605	122,605	122,605	122,605
8590	Career Pathway Trust	0	46,481	128,079	144,794
8590	County SELPA Mental Health ISSES	613,663	613,663	763,185	613,663
8590	Infant Discretionary Grant	0	0	5,081	5,081
8590	Special Ed Student Workability	116,267	116,267	115,905	115,905
8590	California Partnership	169,840	213,017	221,012	296,955
8590	Colina Academia Grant	0	25,000	25,000	25,000
8590	Non Public Sch Mental Health SELPA Reimburse	350,000	350,000	496,838	496,838
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
	TOTAL STATE REVENUE	2,735,853	4,119,668	4,368,934	4,786,316
LOCAL					
8677	Interagency Revenues Miscellaneous	240,000	365,221	208,420	367,721
8699	Other Local Income	0	585,822	592,589	911,291
8699	Community Enhancement	0	790	221	790
8699	Sage Grant	45,000	46,941	44,165	46,941
8699	University Preschool Program	1,000	95,564	3,773	95,564
8699	City of Thousand Oaks PEG Funding	0	800,000	643,698	800,000
8699	Way to Grow	0	668	0	668
	TOTAL LOCAL FUNDS	286,000	1,895,006	1,492,866	2,222,975
INCOMING TRANSFERS					
8792	SELPA Transfer Spec Ed Master Plan	8,001,985	8,145,294	8,625,699	8,625,699
8792	SELPA Transfer Spec Ed	191,536	193,531	193,531	193,531
8980	Contributions from General Fund				
	Special Education-Basic IDEA	13,571,124	13,615,274	13,604,446	13,615,274
	Special Education -Paraprofessionals	2,381,062	2,381,062	1,421,150	2,381,062
	Special Education-Preschool Program	1,389,835	1,046,003	961,852	1,046,003
	Routine Restricted Maintenance	5,322,698	5,350,049	5,069,227	5,350,049
	TOTAL INCOMING TRANSFERS	30,858,240	30,731,213	29,875,905	31,211,618
8000	TOTAL INCOME	39,158,211	42,978,614	41,647,522	44,738,804

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2018/19 UNAUDITED ACTUALS
RESTRICTED FUNDS
JUNE 30, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSE	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/19	2018/19 ANNUAL BUDGET
1100	Teacher Salaries	11,610,612	11,593,060	11,430,765	11,597,310
1200	Counselors, Psychs, Librarians & Nurses	1,169,793	1,136,177	1,210,418	1,136,177
1300	Supt, Ass Supts, Dirctrs, Princps, Coords	380,253	432,421	408,514	432,421
1900	Other Certificated Salaries	444,472	422,425	422,426	422,425
	TOTAL CERTIFICATED SALARIES	13,605,130	13,584,083	13,472,123	13,588,333
2100	IA's Occ Ther/Coachs/Class Advts/Tutors	4,320,377	4,358,392	3,758,375	3,968,238
2200	M&O lmt/Transp/Health Clerks	2,949,881	2,770,566	2,555,859	2,697,649
2300	Class Directors & Supv Salaries	402,526	531,636	470,918	531,636
2400	Secretarial & Clerical Salaries	312,661	319,911	319,909	319,911
2900	Other Class Salaries	33,907	161,502	621,387	161,502
	TOTAL CLASSIFIED SALARIES	8,019,352	8,142,007	7,726,448	7,678,936
3100	STRS	2,174,717	2,172,346	2,132,819	2,173,039
3200	PERS	1,224,357	1,211,879	1,205,612	1,198,709
3300	OASDI/Medicare	787,665	791,481	750,561	786,737
3400	Health & Welfare	4,904,901	4,702,041	4,441,591	4,685,401
3500	SUI	10,819	10,837	10,548	10,811
3600	Workers' Compensation	374,412	375,442	368,610	374,512
3700	Retiree Benefits	94,260	76,260	60,363	76,260
3900	Other Benefits	9,815	9,815	9,333	9,815
	TOTAL BENEFITS	9,580,946	9,350,101	8,979,437	9,315,284
4100	Textbooks	899,552	935,781	913,135	1,260,495
4200	Other Books	5,100	49,725	100,505	75,375
4300	Materials and Supplies	1,900,515	3,677,056	1,067,009	4,171,842
4400	Non-Capitalized Furn/Equip	17,600	851,827	448,825	904,497
	TOTAL BOOKS AND SUPPLIES	2,822,767	5,514,389	2,529,474	6,412,209
5120	Professional Services-Transportation	0	90,000	36,751	90,000
5200	Travel & Conferences	58,960	318,809	289,238	318,809
5300	Dues & Membership	200	36,800	16,626	36,800
5600	Rentals, Leases & Repairs	126,362	802,169	390,358	812,169
5700	Interprogram Chrgs (Postage, Printing)	3,700	4,750	79,648	4,750
5800	Prof/Consult Serv & Oper Expenses	2,874,880	3,538,932	4,903,853	4,243,040
5900	Communications	0	0	746	0
	TOTAL CONTRACTED SERVICES AND OTHER OPERATING EXPENSES	3,064,102	4,791,460	5,717,220	5,505,568
6200	Building Improvements	0	0	568,575	0
6400	Equipment	120,000	120,000	22,313	229,602
6500	Equipment Replacement	0	0	259,575	0
	TOTAL CAPITAL OUTLAY	120,000	120,000	850,463	229,602

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
GENERAL FUND
SUMMARY OF EXPENSE
2018/19 UNAUDITED ACTUALS
RESTRICTED FUNDS
JUNE 30, 2019

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSE	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/19	2018/19 ANNUAL BUDGET
7100	Excess Costs	1,886,646	1,886,646	1,812,863	1,886,646
7300	Direct & Indirect Support-General Fund	<u>59,268</u>	<u>211,236</u>	<u>163,706</u>	<u>221,327</u>
	TOTAL OTHER OUTGO	1,945,914	2,097,882	1,976,569	2,107,973
	TOTAL 1000-7000	<u><u>39,158,211</u></u>	<u><u>43,599,922</u></u>	<u><u>41,251,734</u></u>	<u><u>44,837,905</u></u>

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	4,592.29	7,459	776	434	0	39,810,491
Grades 4-6	3,806.83	7,571	0	399	0	30,340,404
Grades 7-8	2,890.11	7,796	0	411	0	23,718,697
Grades 9-12	6,800.76	9,034	235	488	0	66,358,255
TOTAL BASE	18,089.99	147,044,765	5,161,795	8,021,286	0.00	160,227,846

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

LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET **162,276,764**

LCFF INITIAL FUNDING CALCULATION (2012-13)

Calculate Local Control Funding Formula (LCFF) Floor

	2012-13 Rate	2018-19 ADA	
Current Year Funded ADA Times Base Per ADA	5,323.57	18,089.99	96,303,328
2012-13 Categorical Programs			18,112,692
LCFF Gap Funding Prior Year	2,089.70	18,089.99	37,802,652
TOTAL LOCAL CONTROL FUNDING CALCULATION FLOOR			<u>152,218,672</u>

LCFF 2018-19 ENTITLEMENT CALCULATION

Local Control Funding Formula (LCFF) Target	162,276,764
Local Control Funding Formula (LCFF) Floor	<u>(152,218,672)</u>
Difference/GAP	10,058,092

Current Year GAP Funding 100% **10,058,092 ***

Economic Recovery Payment	0
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Local Control Funding Formula (LCFF) Entitlement Before Minimum State Aid Provision **162,276,764**

Local Control Funding Formula Sub-Total **162,276,764**

Actual County ADA Transfer	(234,191)
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Net Local Control Funding Formula Entitlement Before Minimum State Aid Provision **162,042,573**

*2018-19 Gap Funding 100%	10,058,092
Declining Enrollment 255.35 ADA	<u>(1,893,128)</u>
2018-19 Additional Funding	<u>8,164,964</u>

2018-19 State Aid	53,253,204
EPA Funding	3,617,998
Property Taxes	109,749,078
Property Taxes In-Lieu	<u>(4,343,516)</u>
Total 2018-19 LCFF UNAUDITED ACTUAL	<u>162,276,764</u>

Supplemental Allocation With Min. Proportionality Percentage of 5.27% **8,021,286**

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 2018/19 UNAUDITED ACTUALS
 LOTTERY BUDGET
 JUNE 30, 2019

2018-19 LOTTERY ACCOUNT SUMMARY

2018-19 Income		
	\$229.64 per ADA X 18,516.87 ADA Including A/E Mandated Absentee Rate*	4,252,214
2018-19 Expenditures:		
	Classified Staff Development	4,216
	Certificated Staff Development	12,077
	Restricted Textbooks (Excludes Prior Year)	<u>1,220,447</u>
Total 2018-19 Expenditures		<u>(1,236,740)</u>
2018-19 Lottery Balance Applied to General Fund Balance		<u><u>3,015,474</u></u>

*ADA adjustment for elimination of excused absences

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
2018/19 UNAUDITED ACTUALS
JUNE 30, 2019

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

*Maximum 2019 Social Security Salary \$132,900

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2018/19 UNAUDITED ACTUALS
 JUNE 30, 2019

GENERAL FUND MAJOR UTILITY ACCOUNT

Object Code	Title	2018/19 ADOPTED EXPENSE	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/19	2018/19 ANNUAL BUDGET
5510	Gas	199,900	199,900	215,967	199,900
5520	Electricity	2,843,000	2,943,000	2,592,805	2,943,000
5530	Water	1,175,000	1,235,000	1,012,268	1,235,000
5910	Telephone	655,500	705,500	422,205	697,000
5560	Trash Disposal	304,500	305,250	344,630	305,250
5570	Sanitation	193,000	193,000	196,601	193,000
	Total	5,370,900	5,581,650	4,784,476	5,573,150

GENERAL FUND INSURANCE

Coverage	2018/19 ADOPTED EXPENSE	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/19	2018/19 ANNUAL BUDGET
Liability (COP)	1,069,571	1,069,571	1,069,571	1,069,571
Auto/Booster/Misc	6,268	6,268	2,070	6,268
Property/Fire/DIC/B&M	425,424	425,424	425,424	425,424
Total	1,501,263	1,501,263	1,497,065	1,501,263

Conejo Valley Unified
Ventura County

Unaudited Actuals
2018-19 Unaudited Actuals
Program by Resource Report
Expenditures by Object - Summary

56 73759 0000000
Report PGM

Expenditures through: June 30, 2019

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

01 1400 0 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	3,618,072.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		3,618,072.00
EXPENDITURE AND OTHER FINANCING USES		
Certificated Salaries	1000-1999	3,027,434.00
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	590,638.00
Books and Supplies	4000-4999	0.00
Services and Other Operating Expenditures	5000-5999	0.00
	except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo	7000-7299	0.00
Direct/Indirect Support	7310-7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		3,618,072.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		3,618,072.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2018/19 UNAUDITED ACTUALS
 JUNE 30, 2019

ADULT EDUCATION FUND

NET BEGINNING BALANCE JULY 1, 2018		599,892
Income		<u>3,867,737</u>
Total Income and Beginning Balance		4,467,629
Expenditures		<u>(3,589,740)</u>
NET ENDING BALANCE - JUNE 30, 2019		<u><u>877,889</u></u> *

* Reserve Adult Education Block Grant: \$504,795

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018		874,295
Add: Cash Receipts July 1, 2018 through June 30, 2019		
Accounts Receivable	(250,876)	
Due From Other Funds	1,792	
Income	<u>3,867,737</u>	<u>3,618,654</u>
TOTAL CASH AVAILABLE		4,492,949
Deduct: Expenditures July 1, 2018 through June 30, 2019		
Accounts Payable	10,740	
Due to Other Funds	(19,839)	
Deferred Income	147,483	
Expenditures	<u>3,589,740</u>	<u>(3,728,124)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2019		<u><u>764,825</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2018/19 UNAUDITED ACTUALS
 JUNE 30, 2019

ADULT EDUCATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/19	2018/19 ANNUAL BUDGET
8200	Federal Revenue	270,089	259,903	259,903	259,903
8590	Other State Revenue	1,412,048	1,412,048	1,412,050	1,412,050
8660	Interest	3,500	3,500	17,530	17,530
8671	Fees and Contracts	2,387,000	2,345,000	2,131,460	2,131,460
8699	Fees and Books	0	0	6,794	6,794
8919	Other Transfer - Gen Fund	40,000	40,000	40,000	40,000
		<u>4,112,637</u>	<u>4,060,451</u>	<u>3,867,737</u>	<u>3,867,737</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/19	2018/19 ANNUAL BUDGET
1000	Certificated Salaries	1,334,802	1,285,627	1,205,618	1,205,619
2000	Classified Salaries	824,842	873,936	839,511	839,511
3000	Employee Benefits	491,063	499,937	481,560	481,560
4000	Books and Supplies	495,090	595,859	250,752	250,754
5000	Contracted Services	460,480	540,621	461,327	461,324
5750	Direct Support to General Fund	264,225	256,321	197,704	197,705
7300	Indirect Support to Gen Fund	194,648	199,911	153,267	153,267
		<u>4,065,150</u>	<u>4,252,212</u>	<u>3,589,740</u>	<u>3,589,740</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENT
 2018/19 UNAUDITED ACTUALS
 JUNE 30, 2019

BOND MEASURE I BUILDING FUND #212

NET BEGINNING BALANCE - JULY 1, 2018	38,348,724
Income	<u>677,746</u>
Total Income and Net Beginning Balance	39,026,470
Expenditures	<u>(18,669,007)</u>
NET ENDING BALANCE - JUNE 30, 2019	<u><u>20,357,463</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018	40,939,569
Add: Cash Receipts July 1, 2018 through June 30, 2019	
Accounts Receivable	(99,673)
Due From Other Funds	115
Income	<u>677,746</u>
TOTAL CASH AVAILABLE	<u>578,188</u>
Deduct: Expenditures July 1, 2018 through June 30, 2019	
Accounts Payable	990,842
Due to Other Funds	24,407
Expenditures	<u>18,669,007</u>
CASH IN COUNTY TREASURY - JUNE 30, 2019	<u><u>(19,684,256)</u></u>
	<u><u>21,833,501</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 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/19	2018/19 ANNUAL BUDGET
8660	Interest	100,000	380,000	677,746	677,746
	TOTALS	<u>100,000</u>	<u>380,000</u>	<u>677,746</u>	<u>677,746</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/19	2018/19 ANNUAL BUDGET
2000	Classified Salaries	365,595	369,096	365,045	369,096
3000	Benefits	170,328	171,133	169,753	171,133
4000	Supplies	43,500	253,182	315,743	362,893
5000	Contracted Services	10,344,955	7,636,878	3,759,533	6,373,081
6000	Capital Outlay	14,993,065	20,450,511	14,058,933	19,782,945
	TOTALS	<u>25,917,443</u>	<u>28,880,800</u>	<u>18,669,007</u>	<u>27,059,148</u>

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BOND MEASURE I ENDOWMENT FUND #213

NET BEGINNING BALANCE - JULY 1, 2018	10,977,495
Income	<u>237,491</u>
Total Income and Net Beginning Balance	11,214,986
Expenditures	<u>(2,213,823)</u>
NET ENDING BALANCE - JUNE 30, 2019	<u><u>9,001,163</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018	11,213,230
Add: Cash Receipts July 1, 2018 through June 30, 2019	
Accounts Receivable	(71,045)
Due From Other Funds	24,470
Income	<u>237,491</u>
TOTAL CASH AVAILABLE	<u>190,916</u>
Deduct: Expenditures July 1, 2018 through June 30, 2019	
Accounts Payable	278,645
Due to Other Funds	0
Expenditures	<u>2,213,823</u>
CASH IN COUNTY TREASURY - JUNE 30, 2019	<u><u>(2,492,468)</u></u>
	<u><u>8,911,678</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 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/19	2018/19 ANNUAL BUDGET
8660	Interest	60,000	150,000	237,491	237,491
	TOTALS	<u>60,000</u>	<u>150,000</u>	<u>237,491</u>	<u>237,491</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSES	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/19	2018/19 ANNUAL BUDGET
2000	Classified Salaries	342,962	333,459	321,652	333,459
3000	Benefits	188,382	184,012	175,528	184,012
4000	Books and Supplies	1,783,595	1,783,595	1,615,614	1,682,702
5000	Contracted Services	0	2,050	101,029	102,943
	TOTALS	<u>2,314,939</u>	<u>2,303,116</u>	<u>2,213,823</u>	<u>2,303,116</u>

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BOND REDEMPTION FUND

NET BEGINNING BALANCE - JULY 1, 2018	14,109,596
Income	<u>7,707,957</u>
Total Income and Net Beginning Balance	21,817,553
Expenditures	<u>(8,906,902)</u>
NET ENDING BALANCE - JUNE 30, 2019	<u><u>12,910,651</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018	14,067,877
Add: Cash Receipts July 1, 2018 through June 30, 2019	
Accounts Receivable	(65,231)
Income	<u>7,707,957</u>
TOTAL CASH AVAILABLE	7,642,726
Deduct: Expenditures July 1, 2018 through June 30, 2019	
Accounts Payable	0
Expenditures	<u>8,906,902</u>
CASH IN COUNTY TREASURY - JUNE 30, 2019	<u><u>12,803,701</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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BOND REDEMPTION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/19	2018/19 ANNUAL BUDGET
8571	Homeowner Exemption	46,583	42,134	42,163	42,163
8611	Secured Roll Voted Indebt	6,792,623	6,531,792	7,169,277	7,169,277
8612	Unsecured Roll Voted Indebt	117,545	124,166	121,311	121,311
8613	P/Y Tax Voted Indebt	0	0	10,470	10,470
8614	Supplemental Voted Indebt	0	0	122,474	122,474
8660	Interest	30,000	40,000	238,747	238,747
8979	Other Local Revenue	0	0	3,515	3,515
TOTALS		<u>6,986,751</u>	<u>6,738,092</u>	<u>7,707,957</u>	<u>7,707,957</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/19	2018/19 ANNUAL BUDGET
7433	Bond Redemption	7,155,000	7,155,000	7,155,000	7,155,000
7434	Bond Interest	461,625	1,751,902	1,751,902	1,751,902
TOTALS		<u>7,616,625</u>	<u>8,906,902</u>	<u>8,906,902</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
Income		<u>5,555,213</u>
Total Income and Net Beginning Balance		5,555,213
Expenditures		<u>(5,296,597)</u>
NET ENDING BALANCE - JUNE 30, 2019		<u><u>258,616</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018		273,502
Add: Cash Receipts July 1, 2018 through June 30, 2019		
Accounts Receivable	(266,748)	
Due from Other Funds	22,334	
Income	<u>5,555,213</u>	<u>5,310,799</u>
TOTAL CASH AVAILABLE		5,584,301
Deduct: Expenditures July 1, 2018 through June 30, 2019		
Accounts Payable	(40,982)	
Due To Other Funds	(24,136)	
Deferred Revenue	(32,072)	
Expenditures	<u>5,296,597</u>	<u>(5,199,407)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2019		<u><u>384,895</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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CHILD CARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL REVENUE 6/30/2019	2018/19 ANNUAL BUDGET
8660	Interest	0	1,000	5,911	1,000
8673	Child Care Fees	4,675,535	4,748,856	5,122,868	4,748,856
8673	Insurance Proceeds	0	196,155	196,156	196,155
8699	Reg Fees/Other Income	184,505	185,458	230,278	185,458
8980	Transfers	(7,224)	(4,498)	0	(4,498)
TOTALS		<u>4,852,816</u>	<u>5,126,971</u>	<u>5,555,213</u>	<u>5,126,971</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSE 6/30/2019	2018/19 ANNUAL BUDGET
1000	Certificated Salaries	120,907	123,325	123,376	123,325
2000	Classified Salaries	2,617,651	2,797,028	2,863,358	2,797,028
3000	Employee Benefits	1,254,881	1,330,032	1,328,784	1,330,032
4000	Books and Supplies	283,176	220,649	226,082	220,649
4400	Equipment not Capitalized	10,000	17,500	19,572	17,500
5000	Contracted Services	149,990	237,477	315,789	237,477
5750	Interfund Facility Use	73,430	73,430	75,831	73,430
5900	Communications	4,000	4,000	2,195	4,000
7300	Direct & Indirect Costs	305,134	323,530	341,610	323,530
TOTALS		<u>4,819,169</u>	<u>5,126,971</u>	<u>5,296,597</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
Income	<u>1,825,971</u>
Total Income and Net Beginning Balance	1,825,971
Expenditures	<u>(1,825,037)</u>
NET ENDING BALANCE - JUNE 30, 2019	<u><u>934</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018	36,790
Add: Cash Receipts July 1, 2018 through June 30, 2019	
Accounts Receivable	(35,284)
Due from Other Funds	2,867
Income	<u>1,825,971</u>
TOTAL CASH AVAILABLE	<u>1,793,554</u>
Deduct: Expenditures July 1, 2018 through June 30, 2019	
Accounts Payable	(1,410)
Due To Other Funds	23,813
Deferred Revenue	(29,608)
Expenditures	<u>1,825,037</u>
CASH IN COUNTY TREASURY - JUNE 30, 2019	<u><u>12,512</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 2ND INTERIM BUDGET	ACTUAL REVENUE 6/30/2019	2018/19 ANNUAL BUDGET
8590	Other State Income	689,654	724,233	724,233	724,233
8660	Interest	0	0	934	0
8699	Reg Fees/Other Income	1,151,495	1,166,220	1,100,804	1,191,511
8980	Transfers	7,224	4,498	0	4,498
	TOTALS	<u>1,848,373</u>	<u>1,894,951</u>	<u>1,825,971</u>	<u>1,920,242</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSE 6/30/2019	2018/19 ANNUAL BUDGET
1000	Certificated Salaries	5,827	5,827	6,115	5,827
2000	Classified Salaries	1,143,153	1,118,336	1,134,273	1,118,336
3000	Employee Benefits	481,724	521,482	515,638	521,482
4000	Books and Supplies	87,455	144,238	56,428	169,529
5000	Contracted Services	63,195	36,534	39,680	36,534
5750	Interfund Facility Use	3,250	750	621	750
5900	Communications	5,200	2,500	3,305	2,500
7300	Direct & Indirect Costs to General Fund	58,569	65,284	68,977	65,284
	TOTALS	<u>1,848,373</u>	<u>1,894,951</u>	<u>1,825,037</u>	<u>1,920,242</u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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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	
Income		<u>4,647,029</u>
Total Income and Net Beginning Balance		4,739,783
Expenditures		<u>(4,603,005)</u>
NET ENDING BALANCE - JUNE 30, 2019		<u><u>136,778</u></u>

BREAKDOWN OF NET ENDING BALANCE

Stores		136,778
Contingency		<u>0</u>
NET ENDING BALANCE - JUNE 30, 2019		<u><u>136,778</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		6,883
Add: Cash Receipts July 1, 2018 through June 30, 2019		
Petty Cash	0	
Accounts Receivable	(531,223)	
Subsidy Awaiting Deposit	(271,505)	
Due from Other Funds	810	
Stores	(52,409)	
Income	<u>4,647,029</u>	<u>3,792,702</u>
TOTAL CASH AVAILABLE		3,918,921
Deduct: Expenditures July 1, 2018 through June 30, 2019		
Accounts Payable	(198,257)	
Due to Other Funds	(413,537)	
Deferred Revenue	(80,508)	
Expenditures	<u>4,603,005</u>	<u>(3,910,703)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2019		<u><u>8,218</u></u>

CONEJO VALLEY UNIFIED SCHOOL DISTRICT
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CHILD NUTRITION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/19	2018/19 ANNUAL BUDGET
8220	Federal Revenue	2,110,000	2,074,982	2,050,111	2,074,982
8500	State Revenue	165,000	161,878	149,666	161,878
8631	Sale of Equip and Supplies	0	0	9,576	9,576
8634	Cash Sales	2,150,000	1,919,055	1,952,412	1,919,055
8634	Deferred Pre-Paid Ticket Sales	(150,000)	(150,000)	(175,370)	(150,000)
8660	Interest	1,000	1,000	3,787	3,787
8699	Catering Sales	110,000	231,585	125,526	231,585
8699	Insurance Proceeds	0	100,000	200,000	100,000
8919	Interfund Transfer-General Fund	0	0	331,321	331,321
TOTALS		<u>4,386,000</u>	<u>4,338,500</u>	<u>4,647,029</u>	<u>4,682,184</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSES	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/19	2018/19 ANNUAL BUDGET
2000	Classified Salaries	1,988,602	2,013,680	2,002,115	2,013,680
3000	Employee Benefits	637,436	692,591	694,957	692,591
4300	Supplies	190,000	166,438	173,567	173,567
4400	Non Capitalized Equipment	2,000	3,200	4,341	4,341
4700	Food	1,400,000	1,250,000	1,576,025	1,576,025
5000	Contracted Services	158,826	157,083	150,602	157,083
5900	Communications	2,000	1,000	1,398	1,398
TOTALS		<u>4,378,864</u>	<u>4,283,992</u>	<u>4,603,005</u>	<u>4,618,685</u>

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DEFERRED MAINTENANCE FUND

NET BEGINNING BALANCE - JULY 1, 2018	1,635,919
Income	<u>302,628</u>
Total Income and Net Beginning Balance	1,938,547
Expenditures	<u>(254,375)</u>
NET ENDING BALANCE - JUNE 30, 2019	<u><u>1,684,172</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018	623,067
Add: Cash Receipts July 1, 2018 through June 30, 2019	
Accounts Receivable	(59,122)
Due from Other Funds	980,972
Income	<u>302,628</u>
TOTAL CASH AVAILABLE	<u>1,224,478</u>
Deduct: Expenditures July 1, 2018 through June 30, 2019	
Accounts Payable	0
Due to Other Funds	5,755
Expenditures	<u>254,375</u>
CASH IN COUNTY TREASURY - JUNE 30, 2019	<u><u>(260,130)</u></u>
	<u><u>1,587,415</u></u>

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DEFERRED MAINTENANCE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/19	2018/19 ANNUAL BUDGET
8660	Interest	3,000	3,800	32,346	32,346
8699	Facility Use Fees	<u>65,000</u>	<u>92,480</u>	<u>270,282</u>	<u>264,527</u>
TOTALS		<u><u>68,000</u></u>	<u><u>96,280</u></u>	<u><u>302,628</u></u>	<u><u>296,873</u></u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/19	2018/19 ANNUAL 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	21,320	24,821
5000	Contracted Services	67,000	132,000	118,834	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>254,375</u></u>	<u><u>284,896</u></u>

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DEVELOPER DONATION FUND #2

NET BEGINNING BALANCE - JULY 1, 2018	1,234,132
Income	<u>1,054,425</u>
Total Income and Net Beginning Balance	2,288,557
Expenditures	<u>(635,705)</u>
NET ENDING BALANCE - JUNE 30, 2019	<u><u>1,652,852</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018	1,244,918
Add: Cash Receipts July 1, 2018 through June 30, 2019	
Accounts Receivable	(176,317)
Due from Other Funds	0
Income	<u>1,054,425</u>
	<u>878,108</u>
TOTAL CASH AVAILABLE	2,123,026
Deduct: Expenditures July 1, 2018 through June 30, 2019	
Accounts Payable	(26,816)
Due to Other Funds	374
Expenditures	<u>635,705</u>
	<u>(609,263)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2019	<u><u>1,513,763</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 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/19	2018/19 ANNUAL BUDGET
8660	Interest	15,000	20,000	31,886	31,886
8681	Developer Donation Fees	800,000	700,000	977,415	977,415
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>765,124</u>	<u>1,054,425</u>	<u>1,054,425</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/19	2018/19 ANNUAL BUDGET
2000	Classified Salaries	75,965	76,006	76,005	76,006
3000	Employee Benefits	35,860	35,873	35,739	35,873
4000	Supplies	0	86,500	99,787	86,500
5000	Contracted Services	21,219	363,691	221,916	395,864
6000	Capital Outlay	<u>0</u>	<u>202,000</u>	<u>202,258</u>	<u>215,900</u>
	TOTALS	<u>133,044</u>	<u>764,070</u>	<u>635,705</u>	<u>810,143</u>

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HEALTH & WELFARE FUND

BEGINNING BALANCE JULY 1, 2018		2,058,659
Reserve for Claims		2,046,389
NET 2018/19 BEGINNING BALANCE		<u>4,105,048</u>
Income		<u>28,052,191</u>
Total Income and Net Beginning Balance		32,157,239
Expenditures		<u>(22,931,159)</u>
NET ENDING BALANCE - JUNE 30, 2019		<u><u>9,226,080</u></u> *
Reserve for Claims*	(2,046,389)	
Net Balance - June 30, 2019	<u>9,226,080</u>	
Net Ending Balance Including Reserve	<u><u>7,179,691</u></u>	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018		3,920,823
Add: Cash Receipts July 1, 2018 through June 30, 2019		
Accounts Receivable	25,007	
Due from Other Funds	(386)	
Income	<u>28,052,191</u>	<u>28,076,812</u>
TOTAL CASH AVAILABLE		31,997,635
Deduct: Expenditures July 1, 2018 through June 30, 2019		
Accounts Payable	367,707	
Due to Other Funds	(3,154)	
Deferred Income	(37,457)	
Expenditures	<u>22,931,159</u>	<u>(23,258,255)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2019		<u><u>8,739,380</u></u>

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HEALTH & WELFARE FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/19	2018/19 ANNUAL BUDGET
8660	Interest	19,000	32,000	89,969	89,969
8674	Contracted Services from Other Funds	26,846,907	26,309,961	25,010,521	26,309,961
8699	Other Revenue	2,961,625	2,935,050	2,939,158	2,939,158
8699	Other Revenue - Donation	0	56,823	12,543	56,823
TOTALS		<u>29,827,532</u>	<u>29,333,834</u>	<u>28,052,191</u>	<u>29,395,911</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSE	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/19	2018/19 ANNUAL BUDGET
2000	Classified Salaries	140,437	142,909	135,279	142,909
3000	Employee Benefits	71,772	72,451	65,931	72,451
4000	Supplies	2,000	57,823	11,458	57,823
5000	Other Services	123,020	149,020	141,975	149,020
5815	Paid Fees	12,109,754	12,109,754	11,722,638	12,109,754
5880	Paid Claims	15,477,688	15,477,688	10,853,675	15,477,688
5900	Communications	550	550	203	550
TOTAL		<u>27,925,221</u>	<u>28,010,195</u>	<u>22,931,159</u>	<u>28,010,195</u>

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PRIVATE PURPOSE TRUST FUND

NET BEGINNING BALANCE JULY 1, 2018	2,191
Income	<u>15,143</u>
Total Income and Net Beginning Balance	17,334
Expenditures	<u>(14,483)</u>
NET ENDING BALANCE - JUNE 30, 2019	<u><u>2,851</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018	25,472
Add: Cash Receipts July 1, 2018 through June 30, 2019	
Accounts Receivable	(58)
Income	<u>15,143</u>
	<u>15,085</u>
TOTAL CASH AVAILABLE	40,557
Deduct: Expenditures July 1, 2018 through June 30, 2019	
Accounts Payable	0
Deferred Revenue	7,400
Expenditures	<u>14,483</u>
	<u>(21,883)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2019	<u><u>18,674</u></u>

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PRIVATE PURPOSE TRUST FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/19	2018/19 ANNUAL BUDGET
8660	Interest	300	300	660	660
8699	Other Income	0	23,991	14,483	30,574
	TOTALS	<u>300</u>	<u>24,291</u>	<u>15,143</u>	<u>31,234</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ACTUAL EXPENSES	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSES 06/30/19	2018/19 ANNUAL BUDGET
7299	Other Transfers Out	0	23,991	14,483	30,574
	TOTALS	<u>0</u>	<u>23,991</u>	<u>14,483</u>	<u>30,574</u>

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SURPLUS PROPERTY FUND

NET BEGINNING BALANCE - JULY 1, 2018		71
Income		<u>0</u>
Total Income and Net Beginning Balance		71
Expenditures		<u>(71)</u>
NET 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 June 30, 2019		
Accounts Receivable	4	
Income	<u>0</u>	<u>4</u>
TOTAL CASH AVAILABLE		71
Deduct: Expenditures July 1, 2018 through June 30, 2019		
Accounts Payable	(71)	
Expenditures	<u>71</u>	<u>0</u>
CASH IN COUNTY TREASURY - JUNE 30, 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 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/2019	2018/19 ANNUAL BUDGET
8660	Interest	0	5	0	0
	TOTALS	<u>0</u>	<u>5</u>	<u>0</u>	<u>0</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSES	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/2019	2018/19 ANNUAL BUDGET
4000	Supplies	0	76	71	71
	TOTALS	<u>0</u>	<u>76</u>	<u>71</u>	<u>71</u>

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TOPASS FUND

NET BEGINNING BALANCE - JULY 1, 2018	5,811,372
Income	<u>1,624,506</u>
Total Income and Net Beginning Balance	7,435,878
Expenditures	<u>(525,281)</u>
NET ENDING BALANCE - JUNE 30, 2019	<u><u>6,910,597</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018	5,779,444
Add: Cash Receipts July 1, 2018 through June 30, 2019	
Accounts Receivable	(29,794)
Income	<u>1,624,506</u>
	<u>1,594,712</u>
TOTAL CASH AVAILABLE	7,374,156
Deduct: Expenditures July 1, 2018 through June 30, 2019	
Accounts Payable	(77,894)
Expenditures	<u>525,281</u>
	<u>(447,387)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2019	<u><u>6,926,769</u></u>

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TOPASS FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/19	2018/19 ANNUAL BUDGET
8625	Passthrough Payments	1,385,862	1,385,862	1,484,081	1,484,081
8660	Interest - Fund	50,000	90,000	139,900	139,900
8699	Other Local Revenue	0	525	525	525
TOTALS		<u>1,435,862</u>	<u>1,476,387</u>	<u>1,624,506</u>	<u>1,624,506</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/19	2018/19 ANNUAL BUDGET
2000	Classified Salaries	48,261	48,336	48,337	48,336
3000	Employee Benefits	21,588	21,609	21,475	21,609
4000	Supplies	0	0	34,630	34,630
5699	Rents & Leases	20,070	30,209	30,729	30,739
5000	Contracted Services	290,000	0	38,795	38,795
6000	Capital Outlay	0	290,761	351,315	351,305
TOTALS		<u>379,919</u>	<u>390,915</u>	<u>525,281</u>	<u>525,414</u>

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TOPASS FOUNDATION FUND

NET BEGINNING BALANCE - JULY 1, 2018	197,958
Income	<u>3,713</u>
Total Income and Net Beginning Balance	201,671
Expenditures	<u>(81,817)</u>
NET ENDING BALANCE - JUNE 30, 2019	<u><u>119,854</u></u>

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018	196,782
Add: Cash Receipts July 1, 2018 through June 30, 2019	
Accounts Receivable	(83)
Income	<u>3,713</u>
	<u>3,630</u>
TOTAL CASH AVAILABLE	200,412
Deduct: Expenditures July 1, 2018 through June 30, 2019	
Accounts Payable	0
Expenditures	<u>81,817</u>
	<u>(81,817)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2019	<u><u>118,595</u></u>

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TOPASS FOUNDATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/19	2018/19 ANNUAL BUDGET
8660	Interest - Fund	400	2,000	3,713	3,713
	TOTALS	<u>400</u>	<u>2,000</u>	<u>3,713</u>	<u>3,713</u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/19	2018/19 ANNUAL BUDGET
4000	Supplies	0	0	14,690	14,690
5000	Contracted Services	0	91,042	67,127	88,042
6000	Capital Outlay	0	100,000	0	88,310
	TOTALS	<u>0</u>	<u>191,042</u>	<u>81,817</u>	<u>191,042</u>

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WORKER COMPENSATION FUND

BEGINNING BALANCE JULY 1, 2018		2,325,511
Reserve for Claims		5,153,704
NET 2018/19 BEGINNING BALANCE		<u>7,479,215</u>
 Income		 <u>2,406,120</u>
Total Income and Net Beginning Balance		9,885,335
 Expenditures		 <u>(2,148,145)</u>
NET ENDING BALANCE - JUNE 30, 2019		<u><u>7,737,190</u></u> *
Reserve for Claims*	(5,405,644)	
Estimated Ending Balance - June 30, 2019	<u>7,737,190</u>	
Net Ending Balance Including Reserve	<u><u>2,331,546</u></u>	

STATEMENT OF CASH BALANCE

CASH IN COUNTY TREASURY - JULY 1, 2018		7,492,086
Add: Cash Receipts July 1, 2018 through June 30, 2019		
Revolving Funds	(34,952)	
Accounts Receivable	(20,638)	
Due from Other Funds	3,404	
PrePaid Expense	(137,239)	
Income	<u>2,406,120</u>	<u>2,216,695</u>
TOTAL CASH AVAILABLE		9,708,781
Deduct: Expenditures July 1, 2018 through June 30, 2019		
Accounts Payable	138,566	
Due to Other Funds	1,338	
Expenditures	<u>2,148,145</u>	<u>(2,288,049)</u>
CASH IN COUNTY TREASURY - JUNE 30, 2019		<u><u>7,420,732</u></u>

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WORKER COMPENSATION FUND

SUMMARY OF INCOME

SOURCE OF INCOME	DESCRIPTION	2018/19 ADOPTED BUDGET	2018/19 2ND INTERIM BUDGET	ACTUAL REVENUE 06/30/19	2018/19 ANNUAL BUDGET
8660	Interest	28,000	85,000	170,103	170,103
8674	Contracted Svcs from Gen Fund & Oth Funds	<u>2,212,735</u>	<u>2,200,689</u>	<u>2,236,017</u>	<u>2,236,017</u>
TOTALS		<u><u>2,240,735</u></u>	<u><u>2,285,689</u></u>	<u><u>2,406,120</u></u>	<u><u>2,406,120</u></u>

SUMMARY OF EXPENSE

MAJOR	DESCRIPTION	2018/19 ADOPTED EXPENSE	2018/19 2ND INTERIM BUDGET	ACTUAL EXPENSE 06/30/19	2018/19 ANNUAL BUDGET
	2000 Classified Salaries	85,826	90,268	91,214	93,768
	3000 Employee Benefits	42,453	43,382	40,409	43,382
	4000 Supplies	1,200	5,200	4,805	5,200
	5200 Mileage/Conf/Dues	150	2,550	1,558	2,550
	5600 Rental, Leases & Repairs	0	200	90	200
	5450 Insurance	200,000	200,000	162,871	200,000
	5750 Interfund Transfer	100	100	27	100
	5800 Other Services	52,000	62,000	54,167	62,000
	5815 Fees	200,000	200,000	181,311	200,000
	5880 Paid Claims	1,500,000	1,500,000	1,611,585	1,611,585
	5900 Other Communications	<u>0</u>	<u>100</u>	<u>108</u>	<u>100</u>
TOTALS		<u><u>2,081,729</u></u>	<u><u>2,103,800</u></u>	<u><u>2,148,145</u></u>	<u><u>2,218,885</u></u>